भारतीय
प्रौद्योगिकी
संस्थान
काशी हिन्दू विश्वविद्यालय

IIT

INDIAN
INSTITUTE OF
TECHNOLOGY
BANARAS HINDU UNIVERSITY

ANNUAL ACCOUNTS
&
AUDIT REPORT

FOR THE YEAR ENDING 31ST MARCH 2025

ANNUAL ACCOUNTS
&
AUDIT REPORT

FOR THE YEAR ENDING 31ST MARCH, 2025

Indian Institute of Technology (BHU), Varanasi

आचार्य अमित पात्रा
निदेशक
Prof. Amit Patra
Director

PREFACE

It is a matter of great satisfaction to present the 13th Annual Account and Audit Report of the Institute for the financial year 2024-25. Established with a legacy that dates back to the founding spirit of Banaras Hindu University, IIT(BHU) stands as a testament to the nation's enduring commitment to excellence in science and technical education, research, as well as innovation. As one of the premier institutions under the Ministry of Education, Government of India, IIT (BHU) continues to play a pivotal role in nurturing talent, fostering cutting-edge research, and contributing significantly to the technological advancement and socio-economic development of our country.

The preparation of Annual Account holds special significance in the governance framework of higher educational institutions in India. It reflects the Institute's financial discipline, transparency, and accountability in managing public funds entrusted to it for achieving its academic and research goals. The Annual Account of IIT (BHU) have been meticulously prepared in the prescribed format laid down by the Ministry of Education, Government of India, ensuring full compliance with the applicable accounting standards and financial regulations.

The Annual Accounts team of the Institute, under the able guidance of the Registrar, has displayed remarkable dedication, professionalism, and competence in completing this voluminous task within the stipulated time frame. The accounts have been duly audited by the Principal Accountant General (Audit), Prayagraj, and will be placed before both Houses of Parliament following the approval of the Board of Governors of the Institute.

I take this opportunity to place on record my deep appreciation for the sincere and diligent efforts of the Finance and Accounts team and all those associated with the preparation of these Annual Account. Their hard work and commitment reflect the Institute's enduring pursuit of excellence, integrity, and accountability in all its endeavors. It is earnestly expected that the Annual Account of IIT(BHU) will be well received and appreciated by all stakeholders for its clarity, accuracy, and presentation, reflecting the Institute's commitment to transparent governance and sound financial stewardship.

(Amit Patra)

Index

Sl. No	Particulars	Page No
1	Balance Sheet	1
2	Income and Expenditure Account	2
3	Schedule - 1 (A) : Corpus Fund	3
4	Schedule - 1 (B) : Capital Fund	4
5	Schedule - 2 : Designated / Earmarked / Endowment Funds	5
6	Schedule - 2 A : Endowment Funds	6-8
7	Schedule - 3 : Current Liabilities & Provisions	9
8	Schedule - 3 (A) : Sponsored Projects	10-11
9	Schedule - 3 (B) : Sponsored Fellowships and Scholarships	12
10	Schedule - 3 (C) : Unutilized Grants From UGC, Government of India and State Governments	13
11	Schedule - 4 : Fixed Assets	14
12	Schedule - 4 (A) : Plan	15
13	Schedule - 4 (B) : Non - Plan	16
14	Schedule - 4 (C) : Intangible Assets	17
15	Schedule - 4 C (i) : Patents and Copyrights	18
16	Schedule - 4 (D) : Other	19
17	Schedule - 5 : Investments from Earmarked / Endowment Funds, Schedule - (A) : Investments from Earmarked / Endowment Funds (Fund Wise)	20
18	Schedule - 6 : Investments Others	21
19	Schedule - 7 : Current Assets	22
20	**Annexure A**	23
21	Schedule - 8 : Loans, Advances & Deposits	24
22	Schedule - 9 : Academic Receipts	25
23	Schedule - 10 : Grants/ Subsidies (Irrevocable Grants Received)	26
24	Schedule - 11 : Income From Investments	27
25	Schedule - 12 : Interest Earned	28
26	Schedule - 13 : Other Income	29
27	Schedule - 14 : Prior Period Income	30
28	Schedule - 15 : Staff Payments & Benefits (Establishment Expenses)	31
29	Schedule - 15 (A) : Employees Retirement and Terminal Benefits	32
30	Schedule - 16 : Academic Expenses	33
31	Schedule - 17 : Administrative and General Expenses	34
32	Schedule - 18 : Transportation Expenses	35
33	Schedule - 19 : Repairs & Maintenance	36
34	Schedule - 20 : Finance Costs	37
35	Schedule - 21 : Other Expenses	38
36	Schedule - 22 : Prior Period Expenses	39
37	Schedule - 23 : Significant Accounting Policies	40-41
38	Schedule - 24 : Contingent Liabilities and Notes to Accounts	42
39	Receipt and Payment Account	43
40	Provident Fund Balance Sheet	44
41	Provident Fund Income & Expenditure Account	45
42	Provident Fund Receipt & Payment Account	46
43	N.P.S. Balance Sheet	47
44	N.P.S. Income & Expenditure Account	48
45	N.P.S. Receipts & Payment Account	49
46	Separate Audit Report	50-53

Indian Institute of Technology (BHU), Varanasi

BALANCE SHEET AS AT 31st March 2025

Amount in Rupees

SOURCE OF FUNDS	Schedule	Current Year	Previous Year
Corpus/Capital Fund	1	11,64,76,34,109	10,12,92,67,626
Designated / Earmarked Funds/Endowment Funds	2	63,61,46,546	58,15,70,873
Current Liabilities & Provisions	3	8,17,34,43,449	7,30,28,53,658
TOTAL		**20,45,72,24,104**	**18,01,36,92,157**

APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
FIXED ASSETS	4		
Tangible Assets		3,91,08,95,765	3,61,49,38,940
Intangible Assets		7,86,90,213	10,77,01,948
Capital Work-In-Progress		1,61,76,92,194	1,48,24,92,220
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5		
Long Term		49,85,97,435	50,69,14,021
Short Term		–	–
INVESTMENTS - OTHERS	6	8,80,34,85,966	7,56,99,43,250
CURRENT ASSETS	7	4,81,27,10,491	4,25,17,66,140
LOANS, ADVANCES & DEPOSITS	8	73,51,52,040	47,99,35,638
TOTAL		**20,45,72,24,104**	**18,01,36,92,157**

SIGNIFICANT ACCOUNTING POLICIES **23**
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS **24**

Dated : 16.06.2025

Sd/-	Sd/-	Sd/-	Sd/-
Asstt. Registrar (A.A.& B.S.) **IIT (BHU), Varanasi**	**Jt. Registrar (Accounts)** **IIT (BHU), Varanasi**	**Registrar** **IIT (BHU), Varanasi**	**Director** **IIT (BHU), Varanasi**

Indian Institute of Technology (BHU), Varanasi

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

Amount in Rupees

Particulars	Schedule	Current Year	Previous Year
INCOME			
Academic Receipts	9	78,97,01,811	76,78,46,456
Grants / Subsidies	10	3,01,77,83,111	2,66,24,83,790
Income from Investments	11	43,81,58,626	18,41,69,198
Interest earned	12	26,65,626	15,38,308
Other Income	13	51,69,70,145	39,08,79,617
Prior Period Income	14	96,79,212	1,73,87,603
TOTAL (A)		**4,77,49,58,531**	**4,02,43,04,972**
EXPENDITURE			
Staff Payments & Benefits (Establishment exp.)	15	2,37,24,78,859	2,11,60,15,287
Academic Expenses	16	43,46,45,661	38,06,18,021
Administrative and General Expenses	17	84,86,39,490	65,67,83,629
Transportation Expenses	18	8,09,561	8,73,897
Repairs & Maintenance	19	4,82,60,283	2,40,62,237
Finance Costs	20	6,18,05,017	6,54,39,708
Depreciation & Amortization	4	27,32,86,489	48,23,85,028
Other Expenses	21	–	–
Prior Period Expenses	22	93,35,390	16,52,630
TOTAL (B)		**4,04,92,60,750**	**3,72,78,30,437**
Balance being excess of Income **over Expenditure (A-B)** Transfer to/ from Designated fund		72,56,97,781	29,64,74,535
Balance being Surplus (Deficit) Carried to Capital Fund		**72,56,97,781**	**29,64,74,535**

Dated : 16.06.2025

Sd/-	Sd/-	Sd/-	Sd/-
Asstt. Registrar (A.A.& B.S.) IIT (BHU), Varanasi	**Jt. Registrar (Accounts) IIT (BHU), Varanasi**	**Registrar IIT (BHU), Varanasi**	**Director IIT (BHU), Varanasi**

SCHEDULE - 1 (A) CORPUS FUND

Amount in Rupees

Particulars		Current Year	Previous Year
	Balance at the beginning of the year	3,14,08,33,923	2,27,21,82,410
Add :	Contributions towards Corpus Fund	65,00,00,000	75,00,00,000
Add :	Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure	–	–
Add :	Assets Purchased out of Earmarked Funds	–	–
Add :	Assets Purchased out of Sponsored Projects, where ownership vests in the institution	–	–
Add :	Assets Donated / Gifts received	–	–
Add :	Other Additions (Interest Income received)	11,39,95,549	9,95,75,059
Add :	Other Additions (Interest Income Accrual)	2,75,55,192	2,63,88,276
Add :	Excess of Income over expenditure transferred from the Income & Expenditure Account	–	–
Less :	Amortization Cost	76,64,032	73,11,822
	Amount in Rupees		
Total		**3,92,47,20,632**	**3,14,08,33,923**
(Deduct) Deficit transferred from the Income & expenditure Account Amount withdrawn from Corpus		–	–
Balance at the year end		**3,92,47,20,632**	**3,14,08,33,923**

SCHEDULE - 1 (B) CAPITAL FUND

Amount in Rupees

Particulars	Current Year	Previous Year
Balance at the beginning of the year	6,98,84,33,704	6,86,51,23,815
Add : Contributions towards Capital Fund	–	–
Add : Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure	64,94,60,290	57,22,62,767
Add : Assets Purchased out of Earmarked Funds	–	–
Add : Amount Transferred from Designated/Earmarked/Endowment Fund	–	–
Add : Assets Purchased out of Sponsored Projects, where ownership vests in the institution	–	–
Add : Interest Income Received	–	–
Add : Assets Donated / Gifts received (Books donated)	1,33,444	15,219
Add : Other Additions	91,88,258	45,57,368
Add : Excess of Income over expenditure transferred from the Income & Expenditure Account	72,56,97,781	29,64,74,535
Total	**8,37,29,13,477**	**7,73,84,33,704**
(Deduct) Transferred to Corpus Fund	65,00,00,000	75,00,00,000
(Deduct) Other Adjustments		
Balance at the year end (1B)	**7,72,29,13,477**	**6,98,84,33,704**
Grand Total (1A+1B)	**11,64,76,34,109**	**10,12,92,67,627**

SCHEDULE - 2 : DESIGNATED / EARMARKED / ENDOWMENT FUNDS

Amount in Rupees

Particulars	Fund wise Breakup					Total	
	Plan Fund	IDF	Fee Collection	House Building/ vehicle	Endowment fund	Current Year	Previous year
A.							
a) Opening balance	–	–	–	2,54,91,866	55,60,79,007	58,15,70,873	42,71,53,684
b) Additions during the year	–	–	–	13,13,241	2,90,73,335	3,03,86,576	14,41,16,865
c) Income from investments made of the funds/Advances	–	–	–	5,51,442	3,65,24,776	3,70,76,218	1,46,45,205
d) Accrued Interest on Investments/Advances	–	–	–	–	28,35,772	28,35,772	20,36,223
e) Interest on Savings Bank a/c	–	–	–	–	–	–	–
f) Other additions (Specify nature)	–	–	–	–	–	–	–
Total (A)	–	–	–	**2,73,56,549**	**62,45,12,890**	**65,18,69,439**	**58,79,51,977**
B.							
Utilisation / Expenditure towards objectives of funds							
I) Capital Expenditure (contri. Towards Corpus Fund)	–	–	–	–	–	–	–
ii) Revenue Expenditure	–	–	–	27,51,442	1,29,71,451	1,57,22,893	63,81,104
iii) Transferred to General Funds	–	–	–	–	–	–	–
Total (B)	–	–	–	**27,51,442**	**1,29,71,451**	**1,57,22,893**	**63,81,104**
Closing balance at the year end (A-B)	**–**	**–**	**–**	**2,46,05,107**	**61,15,41,439**	**63,61,46,546**	**58,15,70,873**
Represented by :							
Cash and Bank Balance	–	–	–	–	–	–	–
Investments	–	–	–	2,46,05,107	61,15,41,439	63,61,46,546	58,15,70,873
Interest accrued but not due	–	–	–	–	–	–	–
Total	**–**	**–**	**–**	**2,46,05,107**	**61,15,41,439**	**63,61,46,546**	**58,15,70,873**

SCHEDULE - 2 A : ENDOWMENT FUNDS

Amount in Rupees

Sr. No		Opening Balance				Additions during the year		Total		Expenditure on the object during the year	Closing Balance			Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	Name of the Endowment	Endowment	Accumulated Interest	Expenditure Earlier year	Total	Endowment	Interest	Endowment (3+7)	Accumulated interest (4+8)		Endowment	Accumulated interest	Expenditure on object (5+11)	
1	1968 Batch Donation	5,000	-	-	5,000	-	-	5,000	-	-	5,000	-	-	5,000
2	1970 Batch Project	6,00,001	2,50,155	-	8,50,156	1,00,000	1,57,273	7,00,001	4,07,428	-	7,00,001	4,07,428	-	11,07,429
3	1971 Batch Donation	1,00,000	-	-	1,00,000	-	-	1,00,000	-	-	1,00,000	-	-	1,00,000
4	1975 Batch Donation Scholarship	2,00,000	22,438	-	2,22,438	-	18,344	2,00,000	40,782	-	2,00,000	40,782	-	2,40,782
5	1976 Batch Scholarship	5,28,320	3,61,464	1,95,000	6,94,784	-	1,22,806	5,28,320	4,84,270	30,000	5,28,320	4,84,270	2,25,000	7,87,590
6	1994 Batch Scholarship	1,39,75,544	10,08,217	10,37,592	1,39,46,169	-	10,55,485	1,39,75,544	20,63,702	4,02,408	1,39,75,544	20,63,702	14,40,000	1,45,99,246
7	36 Endowment Fund	-	7,77,428	35,490	7,41,938	-	4,06,805	-	11,84,233	10,000	-	11,84,233	45,490	11,38,743
8	Aditya Gupta Scholarship (MET) Endowment	-	-	-	-	30,00,000	-	30,00,000	-	-	30,00,000	-	-	30,00,000
9	Alpha Grep Security P. Ltd. Prize Awards	-	-	-	-	5,00,000	-	5,00,000	-	30,000	5,00,000	-	30,000	4,70,000
10	AmArican Indus Corp-oration Scholarship	31,79,341	3,30,139	3,30,000	31,79,480	-	2,35,168	31,79,341	5,65,307	-	31,79,341	5,65,307	3,30,000	34,14,648
11	ANSYS Fellowship Award	20,40,000	43,41,458	6,73,116	57,08,342	-	-	20,40,000	43,41,458	4,58,069	20,40,000	43,41,458	11,31,185	52,50,273
12	Aridaman & Jagdish Nath Scholarship	30,00,000	3,23,169	70,000	32,53,169	-	2,55,277	30,00,000	5,78,446	76,000	30,00,000	5,78,446	1,46,000	34,32,446
13	Benco 64	14,76,884	5,84,662	1,91,305	18,70,241	-	3,70,683	14,76,884	9,55,345	1,16,475	14,76,884	9,55,345	3,07,780	21,24,449
14	Best Masters Thesis Award in Electrical	2,20,000	38,295	-	2,58,295	-	25,617	2,20,000	63,912	1,475	2,20,000	63,912	1,475	2,82,437
15	D.N. Bhargawa Fellowship	90,00,000	18,97,173	4,31,580	1,04,65,593	-	6,09,821	90,00,000	25,06,994	6,63,895	90,00,000	25,06,994	10,95,475	1,04,11,519
16	Dilip Iyer Memorial Scholarship	31,66,354	2,32,886	-	33,99,240	-	-	31,66,354	2,32,886	30,000	31,66,354	2,32,886	30,000	33,69,240
17	Dr. RN Singh & Mrs. Uma Singh Medal	5,00,000	1,21,980	1,305	6,20,675	-	40,194	5,00,000	1,62,174	1,475	5,00,000	1,62,174	2,780	6,59,394
18	Dr. R.K. Memorial Scholarship Endowment Fund	17,48,000	-	-	17,48,000	-	-	17,48,000	-	1,70,800	17,48,000	-	1,70,800	15,77,200
19	Establishment of Mechatronics & Automation Lab	1,00,00,000	38,13,365	17,818	1,37,95,547	-	14,17,953	1,00,00,000	52,31,318	12,473	1,00,00,000	52,31,318	30,291	1,52,01,027
20	For General Purpose & Development of IIT (BHU)	8,50,503	616	-	8,51,119	10,000	919	8,60,503	1,535	-	8,60,503	1,535	-	8,62,038
21	Gopal Tripathi Lecture Fund	5,59,000	8,31,261	-	13,90,261	-	58,599	5,59,000	8,89,860	-	5,59,000	8,89,860	-	14,48,860
22	Harbansh Gokul Memorial Gold Medal	65,000	15,202	-	80,202	-	8,578	65,000	23,780	1,475	65,000	23,780	1,475	87,305
23	Hira Fotedar Scholarship	2,92,380	54,028	-	3,46,408	-	27,037	2,92,380	81,065	16,946	2,92,380	81,065	16,946	3,56,499
24	IFFCO Chair	47,95,443	28,28,981	-	76,24,424	-	5,95,838	47,95,443	34,24,819	-	47,95,443	34,24,819	-	82,20,262
25	IIT (BHU) Foundation Fund	7,99,26,404	37,15,997	10,07,695	8,26,34,706	16,35,867	-	8,15,62,271	37,15,997	-	8,15,62,271	37,15,997	10,07,695	8,42,70,573

Amount in Rupees

Sr. No		Opening Balance				Additions during the year		Total		Expenditure on the object during the year	Closing Balance			Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	Name of the Endowment	Endowment	Accumulated Interest	Expenditure Earlier year	Total	Endowment	Interest	Endowment (3+7)	Accumulated interest (4+8)		Endowment	Accumulated interest	Expenditure on object (5+11)	
26	IIT (BHU) Foundation Fund Scholarship	36,75,630	-	20,95,608	15,80,022	53,75,658	-	90,51,288	-	16,35,867	90,51,288	-	37,31,475	53,19,813
27	IIT (BHU) Foundation Fund Jay Chaudhary Faculty Chair	85,69,250	4,67,986	12,19,355	78,17,881	49,80,000	8,09,092	1,35,49,250	12,77,078	57,50,322	1,35,49,250	12,77,078	69,69,677	78,56,651
28	J N Kapoor Gold Medal	1,00,000	27,244	3,915	1,23,329	-	13,852	1,00,000	41,096	2,950	1,00,000	41,096	6,865	1,34,231
29	Jag Mohan & Manju Bansal Endowment Fund	40,15,558	14,64,556	9,92,001	44,88,114	-	5,35,472	40,15,558	20,00,028	2,24,000	40,15,558	20,00,028	12,16,001	47,99,586
30	Jay Agarwal Scholarship	4,24,960	75,796	-	5,00,756	-	37,398	4,24,960	1,13,194	23,663	4,24,960	1,13,194	23,663	5,14,491
31	JIC UBI-UBI Social Foundation Trust (UBSFT)	8,00,00,000	-	-	8,00,00,000	-	38,56,793	8,00,00,000	38,56,793	-	8,00,00,000	38,56,793	-	8,38,56,793
32	Jinendra Kumar Jaini Scholarship	5,00,000	22,730	99,999	4,22,731	-	26,283	5,00,000	49,013	33,333	5,00,000	49,013	1,33,332	4,15,681
33	KAF-1981 Scholarship	21,37,517	85,842	17,21,000	5,02,359	5,59,502	-	26,97,019	85,842	6,30,000	26,97,019	85,842	23,51,000	4,31,861
34	Kesari Devi Kanti Lal Deora Gold Medal	50,000	8,127	-	58,127	-	1,475	50,000	9,602	-	50,000	9,602	-	59,602
35	Late Aditya Kumar Awasthi Award	14,00,000	1,66,246	1,00,000	14,66,246	-	1,13,049	14,00,000	2,79,295	1,00,000	14,00,000	2,79,295	2,00,000	14,79,295
36	Late Sudha Prasad Scholarship	30,00,000	66,659	-	30,66,659	-	2,21,703	30,00,000	2,88,362	30,000	30,00,000	2,88,362	30,000	32,58,362
37	Malviya chair	5,00,00,000	2,29,91,156	1,00,000	7,28,91,156	-	57,79,480	5,00,00,000	2,87,70,636	-	5,00,00,000	2,87,70,636	1,00,000	7,86,70,636
38	MEC 97 Scholarship	9,17,729	1,65,289	1,20,000	9,63,018	-	80,740	9,17,729	2,46,029	60,000	9,17,729	2,46,029	1,80,000	9,83,758
39	Media Net Scholarship	74,42,000	15,44,702	1,90,469	87,96,233	-	5,05,476	74,42,000	20,50,178	1,83,695	74,42,000	20,50,178	3,74,164	91,18,014
40	Merit Cum Means Scholarship Fund	4,00,000	-	-	4,00,000	-	-	4,00,000	-	-	4,00,000	-	-	4,00,000
41	Miscellaneous fund	93,25,791	1,61,609	1,733	94,85,667	10,34,993		1,03,60,784	1,61,609	25,000	1,03,60,784	1,61,609	26,733	1,04,95,660
42	Ms Indira Ananthachari Memorial	28,96,208	7,70,244	30,000	36,36,452	-	2,31,910	28,96,208	10,02,154	30,000	28,96,208	10,02,154	60,000	38,38,362
43	Navkriti Medal	25,000	12,733	-	37,733	-	8,097	25,000	20,830	-	25,000	20,830	-	45,830
44	NC Jain Scholarship	98,45,500	10,18,625	4,80,000	1,03,84,125	-	39,29,043	98,45,500	49,47,668	-	98,45,500	49,47,668	4,80,000	1,43,13,168
45	Om Prakash Agrawal & Bimla Agrawal Medal	20,60,000	2,20,625	32,610	22,48,015	-	2,43,258	20,60,000	4,63,883	32,950	20,60,000	4,63,883	65,560	24,58,323
46	Om Prakash Bharti Endowment Medal & Cash Prize	10,00,000	-	16,305	9,83,695	-	-	10,00,000	-	16,475	10,00,000	-	32,780	9,67,220
47	Prachin Bhartiya Vigyan Pradyogiki Endowment	50,000	10,450	-	60,450	-	6,494	50,000	16,944	-	50,000	16,944	-	66,944
48	Prof. Gopal Tripathi Memorial Chair Fund	5,82,449	3,19,670	-	9,02,119	-	19,806	5,82,449	3,39,476	-	5,82,449	3,39,476	-	9,21,925
49	Prof. T.R.Anantharaman Scholarship Endowment Fund	2,10,046	-	-	2,10,046	-	13,207	2,10,046	13,207	-	2,10,046	13,207	-	2,23,253

Amount in Rupees

Sr. No		Opening Balance				Additions during the year		Total		Expenditure on the object during the year	Closing Balance			Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	Name of the Endowment	Endowment	Accumulated Interest	Expenditure Earlier year	Total	Endowment	Interest	Endowment (3+7)	Accumulated interest (4+8)		Endowment	Accumulated interest	Expenditure on object (5+11)	
50	Prof. Y D Upadhyay Memorial	50,000	15,069	1,305	63,764	-	7,892	50,000	22,961	-	50,000	22,961	1,305	71,656
51	PS Narayan Gold Medal	5,00,000	23,270	-	5,23,270	-	37,601	5,00,000	60,871	1,475	5,00,000	60,871	1,475	5,59,396
52	Ram Kumar Gupta Endowment Fund	5,00,000	33,394	1,305	5,32,089	-	40,989	5,00,000	74,383	1,475	5,00,000	74,383	2,780	5,71,603
53	Research Activity In IIT (BHU)	39,50,000	8,48,343	-	47,98,343	-	98,696	39,50,000	9,47,039	-	39,50,000	9,47,039	-	48,97,039
54	RP Singh IRSE Gold Medal	50,000	8,108	2,610	55,498	-	7,238	50,000	15,346	-	50,000	15,346	2,610	62,736
55	S.K. Memorial Gold Medal	-	15,695	-	15,695	-	7,005	-	22,700	2,780	-	22,700	2,780	19,920
56	Sagar Bhimvarapu Gold Medal	5,00,000	-	-	5,00,000	-	-	5,00,000	-	5,00,000	5,00,000	-	5,00,000	-
57	Sanjeev Memorial Gold Medal	-	24,520	-	24,520	-	7,005	-	31,525	2,780	-	31,525	2,780	28,745
58	Sharman Foundation Scholarship	25,71,120	-	16,80,000	8,91,120	12,37,917	-	38,09,037	-	13,42,000	38,09,037	-	30,22,000	7,87,037
59	Shatabdi Granthagar	2,62,585	65,244	-	3,27,829	-	26,988	2,62,585	92,232	-	2,62,585	92,232	-	3,54,817
60	Shatabdi Kosh Endowment	57,73,914	1,62,860	-	59,36,774	-	4,57,784	57,73,914	6,20,644	-	57,73,914	6,20,644	-	63,94,558
61	Smt. Sundari Devi Gold Medal	-	3,691	1,305	2,386	-	7,702	-	11,393	-	-	11,393	1,305	10,088
62	Sri Nivas Deshpandey Endowment Fund	7,30,55,000	71,59,966	1,30,546	8,00,84,420	-	75,52,573	7,30,55,000	1,47,12,539	91,381	7,30,55,000	1,47,12,539	2,21,927	8,75,45,612
63	Student Activity Centre	7,15,62,712	56,40,157	35,802	7,71,67,067	-	81,12,035	7,15,62,712	1,37,52,192	45,559	7,15,62,712	1,37,52,192	81,361	8,52,33,543
64	Stuti Bazaj Memorial Scholarship Endowment	-	-	-	-	30,00,000	-	30,00,000	-	-	30,00,000	-	-	30,00,000
65	Sundora Banerjee C.M. Honors Scholarship	9,25,000	1,84,014	2,25,000	8,84,014	-	82,228	9,25,000	2,66,242	60,000	9,25,000	2,66,242	2,85,000	9,06,242
66	TA Quraishi Gold Medal	50,000	12,085	1,305	60,780	-	6,887	50,000	18,972	1,475	50,000	18,972	2,780	66,192
67	Tower Research Fellowship	20,00,000	2,49,048	4,00,000	18,49,048	-	1,09,459	20,00,000	3,58,507	-	20,00,000	3,58,507	4,00,000	19,58,507
68	Tridibesh Satpathy of Excellance Endowment	-	-	-	-	5,00,884	-	5,00,884	-	-	5,00,884	-	-	5,00,884
69	U.P. Singh Gold Medal	50,000	26,470	-	76,470	-	5,495	50,000	31,965	2,780	50,000	31,965	2,780	79,185
70	Vinod Ghai Endowment Fund	1,72,10,948	3,37,305	73,453	1,74,74,800	-	9,53,947	1,72,10,948	12,91,252	1,20,000	1,72,10,948	12,91,252	1,93,453	1,83,08,747
71	Vishvashanti Advance Vibration & Dinyamic Matriels (Endow)	-	-	-	-	39,42,500	-	39,42,500	-	-	39,42,500	-	-	39,42,500
72	Dr. R.K. Somany Memorials Scholarship Endowment	-	-	-	-	16,68,000	-	16,68,000	-	-	16,68,000	-	-	16,68,000
73	E-Summit-25 Endowment	-	-	-	-	4,00,014	-	4,00,014	-	-	4,00,014	-	-	4,00,014
74	Infrastructure Development of mechanical Engg. Dept.	-	-	-	-	11,28,000	-	11,28,000	-	-	11,28,000	-	-	11,28,000
	Total	**50,38,67,092**	**6,59,58,442**	**1,37,46,527**	**55,60,79,007**	**2,90,73,335**	**3,93,60,548**	**53,29,40,427**	**10,53,18,990**	**1,29,71,451**	**53,29,40,427**	**10,53,18,990**	**2,67,17,978**	**61,15,41,439**

SCHEDULE - 3 : CURRENT LIABILITIES & PROVISIONS

Amount in Rupees

Particulars	Current Year	Previous Year
A. CURRENT LIABILITIES		
1. Deposits from staff	–	–
2. Deposits from students	11,38,61,300	10,49,33,300
3. Sundry Creditors	–	–
a) For Goods & Services	–	–
b) Others	5,21,03,165	10,85,18,461
4. Deposit-Others (including EMD, Security Deposit)	2,84,97,254	2,49,03,140
5. Statutory Liabilities (GPF, TDS, WC, TAX, CPF, GIS, NPS)	–	–
a) Overdue	–	–
b) Others	10,58,59,612	8,91,12,873
6. Other Current Liabilities	–	–
a) Salaries	9,94,97,629	9,52,33,849
b) Receipts against sponsored projects	93,47,24,017	66,20,96,666
c) Receipts against sponsored fellowships & scholarships	2,13,22,060	72,12,178
d) Other funds (Project) Unutilised Grants	18,64,33,491	12,13,42,787
e) **Other liabilities (Credit Balance in Bank)**		
SBI Non Plan Account	–	13,02,137
Research & Development Account	15,34,16,667	7,39,00,713
HDFC Bank NFRC	2,55,672	10,52,290
SBI Sponsored Scholarship Account	–	46,94,260
SBI Project Current Account	39,98,329	17,24,179
IIT(BHU) PMRF Account	–	28,72,228
IIT-BHU RKVY RAFTAR Account	–	72,72,775
SBI IIT(BHU) IPR SPRIHA Account	–	4,77,711
RBI-R&D Account	–	89,19,991
IIT(BHU) IKS ICICI Account	8,75,437	–
IIT(BHU) UBA Account	–	20,404
HDFC IIT (BHU) Mess Charges Advance Account	2,64,023	–
Institute Development Account	2,22,31,375	5,35,60,082
IIT(BHU) BoM DST SERB	–	85,320
BOM -IIT-BHU Women Scientist Account	–	96,01,625
SBI-IIT(BHU) COE MTD HMT Machine Tools	–	2,51,86,422
SBI-DST-FIST	–	14,65,352
SBI Alumuni Account	–	2,52,390
f) Loans (HEFA Loan)	1,21,63,89,194	1,13,57,01,756
g) Interest on (HEFA Loan)	1,64,99,949	1,62,87,014
h) Mess Fees Payable	6,22,75,482	6,87,54,774
i) Others	43,30,106	84,62,118
Total (A)	**3,02,28,34,762**	**2,63,49,46,794**
B. PROVISIONS		
1. For Taxation	–	–
2. Gratuity	39,97,26,261	36,65,58,346
3. Superannuation Pension	3,99,73,17,410	3,61,15,50,818
4. Accumulated Leave Encashment	75,35,65,016	68,97,97,700
5. Trade warranties/ claims	–	–
6. Others (specify)	–	–
Total (B)	**5,15,06,08,687**	**4,66,79,06,864**
Total (A +B)	**8,17,34,43,449**	**7,30,28,53,658**

SCHEDULE - 3 A : SPONSORED PROJECTS

Amount in Rupees

1	2	3	4	5	6	7	8	9
Sr. No.	**Name of the Project**	**Opening Balance**		**Receipts/ Recoveries during the year**	**Total**	**Expenditure during the year**	**Closing Balance**	
		Credit	**Debit**				**Credit**	**Debit**
1	Advanced Materials Pvt. Ltd.	13,57,001	–	–	13,57,001	–	13,57,001	–
2	AICTE	2,26,901	–	–	2,26,901	–	2,26,901	–
3	AICTE, IKS	6,31,088	–	10,92,000	17,23,088	14,02,138	3,20,950	–
4	ASCONSOFTECH	1,21,405	–	–	1,21,405	–	1,21,405	–
5	BARC	20,70,247	–	–	20,70,247	–	20,70,247	–
6	BIRAC	–	800	–	–	–	–	800
7	BIS	2,27,756	–	28,79,595	31,07,351	15,99,574	15,07,777	–
8	BRNS	77,48,760	–	31,64,074	1,09,12,834	68,19,510	40,93,324	–
9	BRNS/BARC	–	47,625	–	–	–	–	47,625
10	BRNS-DAE	12,10,282	–	–	12,10,282	15,000	11,95,282	–
11	CCRAS	29,31,720	–	–	29,31,720	26,88,457	2,43,263	–
12	CEFIPRA	–	–	8,57,149	8,57,149	1,79,294	6,77,855	–
13	CGMFP	6,66,584	–	1,04,86,000	1,11,52,584	93,09,068	18,43,516	–
14	CGRVVNL	–	–	45,00,000	45,00,000	1,00,000	44,00,000	–
15	CICS	59,716	–	–	59,716	–	59,716	–
16	CMPDI	1,16,04,637	–	1,84,18,726	3,00,23,363	1,33,03,223	1,67,20,140	–
17	CPCB	12,690	–	–	12,690	–	12,690	–
18	CPRI	27,08,400	–	61,37,000	88,45,400	20,99,334	67,46,066	–
19	CRL-BEL	8,57,605	–	–	8,57,605	–	8,57,605	–
20	CSIR	36,77,509	–	19,131	36,96,640	9,64,244	27,32,396	–
21	CSTODISHA	3,50,000	–	–	3,50,000	3,44,068	5,932	–
22	CST-UP	27,09,247	–	72,43,221	99,52,468	62,28,705	37,23,763	–
23	DACFW	–	85,79,230	1,72,55,058	1,72,55,058	98,54,329	–	11,78,501
24	DAE	2,56,549	–	–	2,56,549	–	2,56,549	–
25	Danish Embasy	1,46,799	–	2,10,88,537	2,12,35,336	57,67,307	1,54,68,029	–
26	DBT	33,06,479	–	1,12,07,644	1,45,14,123	1,24,32,699	20,81,424	–
27	DDL	4,93,463	–	5,38,153	10,31,616	3,49,982	6,81,634	–
28	Deity	–	2,61,764	–	–	–	–	2,61,764
29	DGC	50,000	–	–	50,000	–	50,000	–
30	DRDO	13,62,11,099	–	34,70,20,583	48,32,31,682	8,97,99,102	39,34,32,580	–
31	DST	7,52,23,411	–	1,73,89,819	9,26,13,230	3,82,17,836	5,43,95,394	–
32	DST (CSIR)	–	1,35,138	–	–	–	–	1,35,138
33	DST (Inspire & First Deivision)	19,24,732	–	–	19,24,732	–	19,24,732	–
34	Farmanex International Pvt. Ltd.	2,60,814	–	–	2,60,814	–	2,60,814	–
35	GCRF-EPSRC	2,21,203	–	–	2,21,203	41	2,21,162	–
36	GAIN	–	3,83,645	–	–	–	–	3,83,645
37	GOI	–	39,94,116	10,00,000	10,00,000	7,25,036	–	37,19,152
38	GOOGLE	1	–	–	1	–	1	–
39	GRASIM	7,61,950	–	–	7,61,950	5,94,656	1,67,294	–
40	Hindustan Gum Pvt. Ltd.	535	–	–	535	–	535	–
41	IBITF	–	–	24,23,920	24,23,920	1,34,512	22,89,408	–
42	IBM	4,49,144	–	–	4,49,144	–	4,49,144	–
43	ICAR	1,52,404	–	38,31,994	39,84,398	41,40,344	–	1,55,946
44	ICMR	1,07,79,931	–	8,42,88,882	9,50,68,813	3,42,95,882	6,07,72,931	–
45	ICSSR	12,60,186	–	11,66,000	24,26,186	10,26,819	13,99,367	–
46	I-DAPT	1,22,60,365	–	45,14,740	1,67,75,105	1,10,85,246	56,89,859	–
47	IHUB-(IITK)	–	–	17,47,840	17,47,840	7,86,961	9,60,879	–
48	IHUB-NTIHAC Foundation, IIT Kanpur	5,62,216	–	–	5,62,216	3,70,094	1,92,122	–
49	INAE	–	–	4,50,000	4,50,000	4,50,000	–	–
50	Industry Kantas Track Pa	1,00,000	–	–	1,00,000	–	1,00,000	–
51	INSA	79,000	–	–	79,000	–	79,000	–
52	IPR SPIRHA	–	4,92,386	17,72,742	12,80,356	1,01,145	11,79,211	–
53	ISRO	41,71,637	–	65,62,235	1,07,33,872	1,22,88,832	–	15,54,960

54	JALNIDHI	–	–	6,00,000	6,00,000	5,17,103	82,897	–
55	JIC-UBI	–	–	1,92,145	1,92,145	7,39,746	–	5,47,601
56	Life Line Security & System	1,00,000	–	–	1,00,000	–	1,00,000	–
57	MCA	–	3,20,680	–	–	22,66,412	–	25,87,092
58	MEITY	–	–	2,19,88,385	2,19,88,385	2,56,91,222	–	37,02,837
59	MGNCRE	23,220	–	–	23,220	38,220	–	15,000
60	MHI	2,39,46,675	–	3,54,96,582	5,94,43,257	4,29,03,329	1,65,39,928	–
61	MHRD FIST	–	23,17,097	1,39,59,446	1,39,59,446	1,43,41,394	–	26,99,045
62	MHRD SPARC	3,72,036	–	12,07,760	15,79,796	16,90,458	–	1,10,662
63	MINDSHARE	1,95,088	–	–	1,95,088	1,57,688	37,400	–
64	Ministry of Health & Fan	2	–	–	2	–	2	–
65	Ministry of Mines	22,445	–	4,97,300	5,19,745	4,97,603	22,142	–
66	MMTTP	–	–	1,20,484	1,20,484	1,20,484	–	–
67	MOCA	51,38,148	–	25,40,000	76,78,148	18,19,401	58,58,747	–
68	MOCI	–	–	–	–	–	–	–
69	MOE-LEAP	–	41,86,060	–	–	–	–	41,86,060
70	MOEN	50,00,000	–	–	50,00,000	12,24,200	37,75,800	–
71	MoE-SPARC	4,05,331	–	56,96,930	61,02,261	54,58,926	6,43,335	–
72	MoE-STARS	4,48,414	–	45,31,284	49,79,698	50,31,098	–	51,400
73	MORTH	7,19,33,919	–	–	7,19,33,919	45,70,337	6,73,63,582	–
74	MRTH	–	–	–	–	–	–	–
75	Natreon Inc., U.S.A.	5,894	–	–	5,894	–	5,894	–
76	NBHM	6,98,440	–	–	6,98,440	6,98,440	–	–
77	NCER	–	–	–	–	–	–	–
78	NCL	1,59,19,194	–	–	1,59,19,194	59,75,277	99,43,917	–
79	NHAI	6,06,517	–	–	6,06,517	4,06,407	2,00,110	–
80	NMCG	–	–	7,22,28,580	7,22,28,580	3,57,59,940	3,64,68,640	–
81	NIWE	–	–	–	–	–	–	–
82	NPIU	–	–	–	–	–	–	–
83	NRDC	75,516	–	–	75,516	–	75,516	–
84	NRDMS	–	1,64,969	–	–	–	–	1,64,969
85	NRIDA	–	69	–	–	–	–	69
86	OAPL	3,37,698	–	–	3,37,698	1,50,751	1,86,947	–
87	OEWS	25,230	–	–	25,230	25,230	–	–
88	Other Projects	12,74,14,099	–	4,34,61,173	17,08,75,271	3,93,01,598	13,15,73,673	–
89	Project Fund Grants	18,50,092	–	–	18,50,092	–	18,50,092	–
90	RSC	–	–	5,22,813	5,22,813	5,22,252	561	–
91	SAC-ISRO	88,875	–	6,960	95,835	95,835	–	–
92	SERB	11,62,62,424	–	7,12,35,295	18,74,97,719	12,58,51,727	6,16,45,992	–
93	TGS	3,59,361	–	2,09,072	5,68,433	4,87,766	80,667	–
94	The Royal Society, London	3,75,716	–	–	3,75,716	3,64,372	11,344	–
95	Think	4,33,902	–	2,42,000	6,75,902	1,95,238	4,80,664	–
96	TIFAC	1,84,632	–	2,00,000	3,84,632	2,80,802	1,03,830	–
97	TILLP	–	–	4,86,000	4,86,000	1,00,000	3,86,000	–
98	Trans Bharat Biofuel Pvt. Ltd.	1,11,080	–	–	1,11,080	–	1,11,080	–
99	TTDF	–	–	12,19,772	12,19,772	–	12,19,772	–
100	UBA	60,886	–	20,07,063	20,67,949	16,49,103	4,18,846	–
101	UGC	–	40,074	5,50,000	5,09,926	99,608	4,10,318	–
102	USSTF	–	–	–	–	–	–	–
103	Vanitee Limited, U.K.	18,58,365	–	–	18,58,365	10,99,942	7,58,423	–
104	Design Innovation	–	13,00,000	–	–	–	–	13,00,000
105	Adani	–	–	37,00,000	37,00,000	3,00,000	34,00,000	–
	Total	**66,20,96,665**	**2,22,23,653**	**85,99,54,087**	**1,52,15,18,292**	**58,79,05,347**	**93,47,24,017**	**2,28,02,266**

SCHEDULE - 3 B : SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

Amount in Rupees

Sl No.	Name of Sponsor	Opening Balance		Transactions During the year		Closing Balance	
1	2	3	4	5	6	7	8
		Cr	**Dr**	**Cr**	**Dr**	**Cr**	**Dr**
1	CSIR-ITS 02	–	1,23,451	–	–	–	1,23,451
2	DST- ITS-16	–	58,36,825	2,34,80,964	1,53,95,295	22,48,844	–
3	Other Scholarships	2,60,344	–	–	–	2,60,344	–
4	ICMR ITS 10	5,31,996	–	24,34,404	28,62,807	1,03,593	–
5	ITS 01 UGC	–	1,08,49,035	–	–	–	1,08,49,035
6	ITS 03	–	6,44,515	–	12,58,965	–	19,03,480
7	ITS 06	38,35,015	–	1,48,74,836	91,88,798	95,21,053	–
8	ITS 07	11,80,894	–	29,43,755	–	41,24,649	–
9	ITS 09	12,000	–	–	–	12,000	–
10	ITS 11	–	54,000	–	–	–	54,000
11	ITS 17	12,62,662	–	31,09,397	32,66,606	11,05,453	–
12	NTS 06	–	–	–	–	–	–
13	TCS	–	–	–	–	–	–
14	ITM-02	–	18,69,096	5,74,82,222	5,17,96,269	38,16,857	–
15	ITM 02 (PMRF)	1,29,267	–	–	–	1,29,267	–
16	National Scholarship (Scheme 0962)	–	3,53,470	–	–	–	3,53,470
17	Scholarship / ASEAN 3840	–	–	9,63,853	9,63,853	–	–
	Total:	**72,12,178**	**1,97,30,392**	**10,52,89,431**	**8,47,32,593**	**2,13,22,060**	**1,32,83,436**

SCHEDULE - 3 (c) : UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS

Amount in Rupees

Particulars	Current Year	Previous Year
A, Plan grants: Government of India		
Balance B/F	–	12,47,65,049
Add: Receipts/ during the year	3,74,95,14,283	3,14,72,93,588
Total (a)	3,74,95,14,283	3,27,20,58,637
Less: Refunds/Lapsed	8,22,70,882	3,73,12,080
Less: Utilized for revenue expenditure	3,01,77,83,111	2,66,24,83,790
Less: Utilized for Capital expenditure (Expense on purchase of Fixed Asset and advance to CPWD)	64,94,60,290	57,22,62,767
Total(b)	3,74,95,14,283	3,27,20,58,637
Unutilized carried forward (a-b)	–	–
B. UGC Grants Plan		
Balance B/F	–	–
Receipts during the year	–	–
Total (c)	–	–
Less: Refunds	–	–
Less: Utilized for revenue expenditure	–	–
Less: Utilized for Capital expenditure	–	–
Total(d)	–	–
Unutilized carried forward (c-d)		
C. UGC Grants Non Plan		
Balance B/F	–	–
Receipts during the year	–	–
Total (e)	–	–
Less: Refunds	–	–
Less: Utilized for revenue expenditure	–	–
Less: Utilized for Capital expenditure	–	–
Total (f)	–	–
Unutilized carried forward (e-f)		
D. Grants from State Govt.		
Balance B/F	–	–
Add: Receipts during the year	–	–
Total (g)		
Less: Utilized for revenue expenditure	–	–
Less: Utilized for Capital expenditure	–	–
Total (h)	–	–
Unutilized carried forward (g-h)	–	–
Grand Total (A+B+C+D)	–	–

SCHEDULE - 4 : FIXED ASSETS

Amount in Rupees

Sl No	Assets Heads	Gross Block				Depreciation for the Year				Net Block	
		Op. Balance 01.04.2024	Additions	Deductions	Clo. Balance 31.03.2025	Dep. Op Balance/ Adjustment	Depreciation for the year	Deductions/ Adjustment	Total Depreciation / Adjustment	31.03.2025	31.03.2024
1	Land	—	—		—	—	—		—	—	—
2	Site Development	—	—		—	—	—		—	—	—
3	Buildings	2,49,96,93,192	5,50,32,475		2,55,47,25,667	19,29,77,337	5,10,94,513		24,40,71,850	2,31,06,53,817	2,30,67,15,855
4	Roads & Bridges	85,02,697	—		85,02,697	11,90,378	1,70,054		13,60,432	71,42,265	73,12,319
5	Tubewells & Water supply	—	—		—	—	—		—	—	—
6	Sewerage & drainage	—	—		—	—	—		—	—	—
7	Electrical Installation and equipments	36,52,85,960	11,20,54,614		47,73,40,574	13,17,25,949	2,38,67,029		15,55,92,978	32,17,47,596	23,35,60,011
8	Plant & Machinery	20,20,53,247	2,32,555		20,22,85,802	5,63,26,883	1,01,14,290		6,64,41,173	13,58,44,629	14,57,26,364
9	Scientific & Laboratory Equipment	1,42,63,71,140	6,25,34,051		1,48,89,05,191	70,29,02,437	11,91,12,416		82,20,14,853	66,68,90,338	72,34,68,703
10	Office Equipment	10,47,68,681	5,51,80,907		15,99,49,588	5,10,62,196	1,19,96,219		6,30,58,415	9,68,91,173	5,37,06,485
11	Audio Visual Equipment	65,68,343	64,80,558		1,30,48,901	22,04,855	9,78,668		31,83,523	98,65,378	43,63,488
12	Computers & Peripherals	78,99,92,998	4,58,12,395		83,58,05,393	87,82,04,992	7,95,72,609	-18,36,87,141	77,40,90,460	6,17,14,933	-8,82,11,994
13	Furniture, Fixtures & Fittings	26,81,77,446	10,89,57,290	—	37,71,34,736	8,65,83,480	2,82,85,106		11,48,68,586	26,22,66,150	18,15,93,966
14	Vehicles	18,73,143	—	—	18,73,143	13,76,393	1,26,677		15,03,070	3,70,073	4,96,750
15	Lib. Books & Scientific Journals	11,63,92,049	19,50,497	—	11,83,42,546	9,96,28,531	81,07,065		10,77,35,596	1,06,06,950	1,67,63,518
16	Sports Equipment	3,85,37,832	5,89,146	—	3,91,26,978	90,94,357	31,30,158		1,22,24,515	2,69,02,463	2,94,43,475
17	Small Value Items	—	—	—	—	—	—		—	—	—
	Total : (A)	**5,82,82,16,728**	**44,88,24,488**	—	**6,27,70,41,216**	**2,21,32,77,789**	**33,65,54,804**	**-18,36,87,141**	**2,36,61,45,452**	**3,91,08,95,765**	**3,61,49,38,940**
18	Capital Work in Progress (B)	2,62,60,32,220	13,51,99,974		2,76,12,32,194	1,14,35,40,000	—	—	1,14,35,40,000	1,61,76,92,194	1,48,24,92,220

Sl. No	Intangible Assets	Op. Balance 01.04.2024	Additions	Deductions	Clo. Balance 31.03.2025	Dep. Op Balance	Depreciation for the year	Deductions/ Adjustment	Total Depreciation	31.03.2025	31.03.2024
19	Computer Software	12,22,91,067	30,28,166		12,53,19,233	11,57,57,381	77,40,026		12,34,97,407	18,21,826	65,33,686
20	E-Journals	55,66,87,289	7,40,79,467	—	63,07,66,756	46,10,43,206	10,54,73,204	—	56,65,16,410	6,42,50,346	9,56,44,083
21	Patents	65,79,301	88,48,580	—	1,54,27,881	10,55,123	17,54,717		28,09,840	1,26,18,041	55,24,178
	Total : (C)	68,55,57,657	8,59,56,213	—	77,15,13,870	57,78,55,710	11,49,67,947	—	69,28,23,657	7,86,90,213	10,77,01,948
	Total : (A+B+C)	**9,13,98,06,605**	**66,99,80,675**	—	**9,80,97,87,280**	**3,93,46,73,499**	**45,15,22,751**	**-18,36,87,141**	**4,20,25,09,109**	**5,60,72,78,172**	**5,20,51,33,108**

Investment Premium	Op. Balance 01-04-2024	Additions
Investment Premium	—	54,50,879
Total	—	**54,50,879**

Amortization	Clo. Balance
54,50,879	—
54,50,879	—

SCHEDULE - 4 A : PLAN

Amount in Rupees

Sl. No	Assets Heads	Gross Block				Depreciation for the Year				Net Block	
		Op. Balance 01.04.2024	Additions	Deductions	Clo. Balance 31.03.2025	Dep. Op Balance Adjustment	Depreciation for the year	Deductions/ Adjustment	Total Depreciation	31.03.2025	31.03.2024
1	Land	—	—	—	—	—	—		—	—	–
2	Site Development	—	—	—	—	—	—		—	—	–
3	Buildings	2,47,51,04,790	5,50,32,475		2,53,01,37,265	18,73,36,431	5,06,02,745		23,79,39,176	2,29,21,98,089	2,28,77,68,359
4	Roads & Bridges	85,02,697	—		85,02,697	11,90,378	1,70,054		13,60,432	71,42,265	73,12,319
5	Tubewells & Water supply	—	—		—	—	—		—	—	–
6	Sewerage & drainage	—	—		—	—	—		—	—	–
7	Electrical Installation and equipment	34,93,64,165	11,20,54,614		46,14,18,779	12,49,98,386	2,30,70,939		14,80,69,325	31,33,49,454	22,43,65,779
8	Plant & Machinery	18,38,55,053	2,32,555		18,40,87,608	4,87,77,245	92,04,380		5,79,81,625	12,61,05,983	13,50,77,808
9	Scientific & Laboratory Equipment	1,38,99,34,318	6,25,34,051		1,45,24,68,369	67,52,68,488	11,61,97,470		79,14,65,958	66,10,02,411	71,46,65,830
10	Office Equipment	7,82,08,482	5,51,80,907		13,33,89,389	3,31,02,161	1,00,04,204		4,31,06,365	9,02,83,024	4,51,06,321
11	Audio Visual Equipment	55,94,362	64,80,558		1,20,74,920	16,57,302	9,05,619		25,62,921	95,11,999	39,37,060
12	Computers & Peripherals	76,16,15,759	4,58,12,395		80,74,28,154	84,98,27,755	7,95,72,609	-18,36,87,141	74,57,13,223	6,17,14,931	-8,82,11,996
13	Furniture, Fixtures & Fittings	23,56,31,410	10,89,57,290		34,45,88,700	6,38,99,531	2,58,44,153		8,97,43,684	25,48,45,016	17,17,31,879
14	Vehicles	12,66,769			12,66,769	7,70,021	1,26,677		8,96,698	3,70,071	4,96,749
15	Lib. Books & Scientific Journals	6,33,30,465	19,50,497		6,52,80,962	4,81,45,918	65,28,096		5,46,74,014	1,06,06,948	1,51,84,547
16	Sports Equipment	2,76,41,897	5,89,146		2,82,31,043	56,07,657	22,58,483		78,66,140	2,03,64,903	2,20,34,240
17	Small Value Items	—	—		—	—	—		—	—	—
	Total : (A)	**5,58,00,50,167**	**44,88,24,488**		**6,02,88,74,655**	**2,04,05,81,273**	**32,44,85,429**	**-18,36,87,141**	**2,18,13,79,561**	**3,84,74,95,094**	**3,53,94,68,894**
18	Capital Work in Progress (B)	2,62,60,32,220	13,51,99,974		2,76,12,32,194	1,14,35,40,000	—		1,14,35,40,000	1,61,76,92,194	1,48,24,92,220
Sl. No	**Intangible Assets**	**Op. Balance 01.04.2024**	**Additions**	**Deductions**	**Clo. Balance 31.03.2025**	**Dep. Op Balance**	**Depreciation for the year**	**Deductions/ Adjustment**	**Total Depreciation**	**31.03.2025**	**31.03.2024**
19	Computer Software	11,50,46,327	30,28,166		11,80,74,493	10,85,12,639	77,40,026		11,62,52,665	18,21,828	65,33,688
20	E-Journals	55,61,76,423	7,40,79,467	—	63,02,55,890	46,05,38,268	10,54,69,251		56,60,07,519	6,42,48,371	9,56,38,156
21	Patents	65,79,301	88,48,580		1,54,27,881	10,55,123	17,54,717		28,09,840	1,26,18,041	55,24,178
	Total : (C)	**67,78,02,051**	**8,59,56,213**	—	**76,37,58,264**	**57,01,06,030**	**11,49,63,994**		**68,50,70,024**	**7,86,88,240**	**10,76,96,022**
	Total : (A+B+C)	**8,88,38,84,438**	**66,99,80,675**	—	**9,55,38,65,113**	**3,75,42,27,303**	**43,94,49,423**	**-18,36,87,141**	**4,00,99,89,585**	**5,54,38,75,528**	**5,12,96,57,136**

SCHEDULE - 4 B : NON-PLAN

Amount in Rupees

Sl. No	Assets Heads	Gross Block				Depreciation for the Year				Net Block	
		Op. Balance 01.04.2024	Additions	Deductions	Clo. Balance 31.03.2025	Dep. Op Balance	Depreciation for the year	Deductions/ Adjustment	Total Depreciation	31.03.2025	31.03.2024
1	Land	—	—	—	—	—	—	—	—	—	—
2	Site Development	—	—	—	—	—	—	—	—	—	—
3	Buildings	—	—	—	—	—	—	—	—	—	—
4	Roads & Bridges	—	—	—	—	—	—	—	—	—	—
5	Tubewells & Water supply	—	—	—	—	—	—	—	—	—	—
6	Sewerage & drainage	—	—	—	—	—	—	—	—	—	—
7	Electrical Installation and equipment	37,64,684	—	—	37,64,684	21,20,854	1,88,234	—	23,09,088	14,55,596	16,43,830
8	Plant & Machinery	15,73,702	—	—	15,73,702	7,86,850	78,685	—	8,65,535	7,08,167	7,86,852
9	Scientific & Laboratory Equipment	64,13,863	—	—	64,13,863	58,98,291	5,13,109	—	64,11,400	2,463	5,15,572
10	Office Equipment	1,25,33,540		—	1,25,33,540	92,09,110	9,40,016	—	1,01,49,126	23,84,414	33,24,430
11	Audio Visual Equipment	—	—	—	—	—	—	—	—	—	—
12	Computers & Peripherals	57,06,622	—	—	57,06,622	57,06,621	—	—	57,06,621	1	1
13	Furniture, Fixtures & Fittings	77,44,729	—	—	77,44,729	61,86,395	5,80,855	—	67,67,250	9,77,479	15,58,334
14	Vehicles	—	—	—	—	—	—	—	—	—	—
15	Lib. Books & Scientific Journals	3,88,22,248	—	—	3,88,22,248	3,74,90,436	13,31,811	—	3,88,22,247	1	13,31,812
16	Sports Equipment	—	—	—	—	—	—	—	—	—	—
	Total : (A)	**7,65,59,388**	—		**7,65,59,388**	**6,7398,558**	**36,32,710**	—	**7,10,31,267**	**55,28,121**	**91,60,830**
17	Capital Work in Progress (B)	—	—	—	—	—	—		—	—	—
Sl. No	**Intangible Assets**	**Op. Balance 01.04.2024**	**Additions**	**Deductions**	**Clo. Balance 31.03.2025**	**Dep. Op Balance**	**Depreciation for the year**	**Deductions/ Adjustment**	**Total Depreciation**	**31.03.2025**	**31.03.2024**
18	Computer Software	13,91,276	—	—	13,91,276	13,91,275	—	—	13,91,275	1	1
19	E-Journals	9,882	—	—	9,882	3,953	3,953	—	7,906	1,976	5,929
20	Patents	—	—	—	—	—	—	—	—	—	—
	Total : (C)	**14,01,158**	—	—	**14,01,158**	**13,95,228**	**3,953**	—	**13,99,181**	**1,977**	**5,930**
	Total : (A+B+C)	**7,79,60,546**	—	—	**7,79,60,546**	**6,87,93,786**	**36,36,663**	—	**7,24,30,448**	**55,30,098**	**91,66,760**

SCHEDULE - 4 C : INTANGIBLE ASSETS

Amount in Rupees

Sl No	Assets Heads	Gross Block				Depreciation Block				Net Block	
		Op. Balance 01.04.2024	Additions	Deductions	Closing Balance 31.03.2025	Depreciation/ Amortization Op. Balance	Depreciation/ Amortization for the year	Deductions	Total Depreciation/ Amortization	31.03.2025	31.03.2024
1	Patents & Copyrights	65,79,301	88,48,580	–	1,54,27,881	10,55,123	17,54,717	–	28,09,840	1,26,18,041	55,24,178
2	Computer Software	12,22,91,067	30,28,166	–	12,53,19,233	11,57,57,377	77,40,026	–	12,34,97,403	18,21,830	65,33,690
3	E-Journals	55,66,87,289	7,40,79,467	–	63,07,66,756	46,10,43,204	10,54,73,204	–	56,65,16,408	6,42,50,348	9,56,44,085
	TOTAL	**68,55,57,657**	**8,59,56,213**	**–**	**77,15,13,870**	**57,78,55,704**	**11,49,67,947**	**–**	**69,28,23,651**	**7,86,90,219**	**10,77,01,953**

SCHEDULE - 4 (C) (i) : PATENTS AND COPYRIGHTS

Amount in Rupees

Particulars	Opening Balance	Addition	Gross	Amortization	Net block 2025	Net block 2024
A. Patents Granted						
1. Balance as on 31.03.25 of Patents obtained in 2021-22 (Original Value - Rs……)	–	–	–	–	–	–
2. Balance as on 31.03.25 of Patents obtained in 2022-23 (Original Value - Rs. 32,81,379)	25,92,692	–	25,92,692	4,05,106	21,87,586	25,92,692
3. Balance as on 31.03.25 of Patents obtained in 2023-24 (Original Value - Rs. 32,97,922)	29,31,486	–	29,31,486	3,66,436	25,65,050	29,31,486
4. Patents granted till/during the Current Year	–	88,48,580	88,48,580	9,83,176	78,65,404	–
Total	**55,24,178**	**88,48,580**	**1,43,72,758**	**17,54,717**	**1,26,18,041**	**55,24,178**

SCHEDULE - 4 (D) : OTHER

Amount in Rupees

Sl No	Assets Heads	Gross Block				Depreciation for the Year				Net Block	
		Op. Balance 01.04.2024	Additions	Deductions	Clo. Balance 31.03.2025	Dep. Op Balance	Depreciation for the year	Deductions/ Adjustment	Total Depreciation	31.03.2025	31.03.2024
1	Land	–	–	–	–	–	–	–	–	–	–
2	Site Development	–	–	–	–	–	–	–	–	–	–
3	Buildings	2,45,88,402	–	–	2,45,88,402	56,40,906	4,91,768	–	61,32,674	1,84,55,728	1,89,47,496
4	Roads & Bridges	–	–	–	–	–	–	–	–	–	–
5	Tubewells & Water supply	–	–	–	–	–	–	–	–	–	–
6	Sewerage & drainage	–	–	–	–	–	–	–	–	–	–
7	Electrical Installation and equipment	1,21,57,111	–	–	1,21,57,111	46,06,709	6,07,856	–	52,14,565	69,42,546	75,50,402
8	Plant & Machinery	1,66,24,492	–	–	1,66,24,492	67,62,788	8,31,225	–	75,94,013	90,30,479	98,61,704
9	Scientific & Laboratory Equipment	3,00,22,959	–	–	3,00,22,959	2,17,35,658	24,01,837	–	2,41,37,495	58,85,464	82,87,301
10	Office Equipment	1,40,26,659	–	–	1,40,26,659	87,50,925	10,51,999	–	98,02,924	42,23,735	52,75,734
11	Audio Visual Equipment	9,73,981	–	–	9,73,981	5,47,553	73,049	–	6,20,602	3,53,379	4,26,428
12	Computers & Peripherals	2,26,70,617	–	–	2,26,70,617	2,26,70,616		–	2,26,70,616	1	1
13	Furniture, Fixtures & Fittings	2,48,01,307	–	–	2,48,01,307	1,64,97,554	18,60,098	–	1,83,57,652	64,43,655	83,03,753
14	Vehicles	6,06,374	–	–	6,06,374	6,06,372	–	–	6,06,372	2	2
15	Lib. Books & Scientific Journals	1,42,39,336	–	–	1,42,39,336	1,39,92,177	2,47,158	–	1,42,39,335	1	2,47,159
16	Sports Equipment	1,08,95,935	–	–	1,08,95,935	34,86,700	8,71,675	–	43,58,375	65,37,560	74,09,235
17	Small Value Assets	–	–	–	–	–	–	–	–	–	–
	Total : (A)	**17,16,07,173**	**–**	**–**	**17,16,07,173**	**10,52,97,958**	**84,36,665**	–	**11,37,34,623**	**5,78,72,550**	**6,63,09,214**
18	Capital Work in Progress (B)	–	–	–	–	–	–	–	–	–	–
Sl. No	**Intangible Assets**	**Op. Balance 01.04.2024**	**Additions**	**Deductions**	**Clo. Balance 31.03.2025**	**Dep. Op Balance**	**Depreciation for the year**	**Deductions/ Adjustment**	**Total Depreciation**	**31.03.2025**	**31.03.2024**
19	Computer Software	58,53,464	–	–	58,53,464	58,53,463	–	–	58,53,463	1	1
20	E-Journals	5,00,984	–	–	5,00,984	5,00,983	–	–	5,00,983	1	1
21	Patents	–	–	–	–	–	–	–	–	–	–
	Total : (C)	**63,54,448**	**–**	**–**	**63,54,448**	**63,54,446**	**–**	**–**	**63,54,446**	**2**	**2**
	Total : (A+B+C)	**17,79,61,621**	**–**	**–**	**17,79,61,621**	**11,16,52,404**	**84,36,665**	–	**12,00,89,069**	**5,78,72,552**	**6,63,09,216**

SCHEDULE - 5 : INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS

Amount in Rupees

Sl.No	Particulars	Current Year	Previous Year
1	In Central Government Securities	–	–
2	In State Government Securities	17,15,71,454	13,77,88,832
3	Other Approved Securities	–	–
4	Shares	–	–
5	Debentures and Bonds	–	–
6	Term Deposits with banks (Short Term Investment)	–	–
7	Term Deposits with banks (Long Term Investment)	32,70,25,981	36,91,25,189
8	Others (to be specified)	–	–
	Total:	**49,85,97,435**	**50,69,14,021**

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

Amount in Rupees

Sl.No	Particulars	Current Year	Previous Year
1	Project Fund	–	–
2	Fees Collection	–	–
3	JEE Fund	–	–
4	NON Plan	–	–
5	HDFC (NFRC)	8,87,427	15,89,362
6	Plan	–	–
7	HDFC Plan II	–	–
8	IDF	6,31,30,983	8,12,63,728
9	Alumni Fund	21,81,58,247	14,60,61,491
10	Alumni Fund (NRI)	21,64,20,778	27,79,99,440
11	Research and Development	–	–
	Total:	**49,85,97,435**	**50,69,14,021**

SCHEDULE - 6 : INVESTMENTS OTHERS

Amount in Rupees

Sl.No	Particulars	Current Year	Previous Year
1	In Central Government Securities	–	–
2	In State Government Securities	2,33,28,48,906	2,61,94,72,970
3	Other Approved Securities	–	–
4	Shares	–	–
5	Debentures and Bonds-(Taxable Bonds with RBI.)	–	–
6	Others (to be specified)	–	–
	Term Deposits with banks (Short Term Investment)	3,39,78,77,363	2,01,09,40,058
	Term Deposits with banks (Long Term Investment)	3,07,27,59,697	2,93,95,30,222
	Total:	**8,80,34,85,966**	**7,56,99,43,250**

SCHEDULE - 7 : CURRENT ASSETS

Amount in Rupees

Particulars	Current Year	Previous Year
1. Stock:		
a) Stores and Spares	15,567	–
b) Loose Tools	–	–
c) Publications	–	–
d) Laboratory chemicals, consumables and glass ware	34,71,108	–
e) Building material	–	–
f) Electrical material	2,53,336	–
g) Stationery	13,88,493	–
h) Water supply material	–	–
2. Sundry Debtors:		
a) Debts outstanding for a period exceeding six months	–	–
b) Others	9,27,75,117	4,28,99,589
c) Publications	–	–
3. Cash and Bank Balances		
a) With Scheduled banks:	–	–
In Current Accounts	6,78,79,536	5,54,65,651
In term deposit Accounts	–	–
In Savings Accounts	73,86,79,458	22,95,11,947
b) With non-scheduled banks:	–	–
In term deposit Accounts	–	–
In Savings Accounts	–	–
4. Balance with Against LC	4,56,59,583	6,13,00,662
5. Grant Receivable (Against Retirement Benefits)	3,86,25,88,293	3,86,25,88,293
Total:	**4,81,27,10,491**	**4,25,17,66,140**

ANNEXURE A

Amount in Rupees

	Particulars	Current Year	Previous Year
I. Savings Bank Accounts			
1	Sponsored Project (Saving Account)	65,32,66,668	16,49,56,436
2	SBI SERB Project SB. Account	1,73,65,813	6,45,55,511
3	SBI DST-FIST	4,03,028	–
4	SBI CoE MTD HMT Machine Tool	345	–
5	IIT BHU-RKVY RAFTAAR Account	3,430	–
6	SBI Almuni Account	64,32,254	–
7	HDFC Fees Collection Account	13,492	–
8	SBI - IIT(BHU) -MCA CWF Account	34,68,773	–
9	IIT (BHU) CSIR Account	19,19,200	–
10	IIT (BHU) IPR SPRIHA Account	12,27,359	–
11	SBI IIT BHU - SLCR Account	1,79,95,329	–
12	SBI - IIT (BHU) - IT Refund Account	3,65,83,767	–
	Total (A)	**73,86,79,458**	**22,95,11,947**
II. Current Account			
1	SBI Alumni (Foreign Currency) Account	5,01,87,477	2,84,03,565
2	Dress Material Account	1,829	1,829
3	SBI E-Tax Pooling	27,001	25,21,291
4	HDFC Plan II Account	42,946	42,945
5	HDFC Bank (Forex Transaction Account)	32,51,777	1,39,05,200
6	SBI Vendor Account	1,06,06,048	12,790
7	HDFC Sponsored Scholarship	10,000	2,45,034
8	HDFC Cafeteria Account	67,584	2,94,213
9	HDFC GTAC Account	1,54,665	16,68,273
10	Plan Fund Account	7,97,829	8,37,382
11	SBI Mess Charge Account	50,917	35,917
12	SBI Fee Collection Account	3,57,313	5,96,822
13	SBI-IIT BHU - SPARC Account	–	4,15,331
14	RBI PAO HRD-CS-IIT (BHU) VARANASI-PMRF(1314)	1,30,424	–
15	SBI IIT(BHU) Varanasi	12,19,486	–
16	HDFC Fees Collection Account	–	41,33,434
17	HDFC Mess Charge Account	–	14,54,115
18	SBI-IIT (BHU) -MCA CWF Account	–	1,88,027
19	IIT (BHU) CSIR Account	–	7,09,482
20	SBI Sponsored Scholarship Account	9,74,240	–
III. Term Deposits with Schedule Banks		–	–
IV. Cheque in hand		–	–
V. Cash in hand		–	–
	Total (B)	**6,78,79,536**	**5,54,65,651**
	Total (A+B)	**80,65,58,995**	**28,49,77,598**

SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS

Amount in Rupees

Particulars	Current Year	Previous Year
1. Advances to employees: (Non-interest bearing)		
a) Salary	–	–
b) Festival	1,81,800	1,81,800
c) Medical Advance	–	–
d) Other (to be specified)		
LTC Advance	1,93,318	5,70,000
CPDA Advance	14,72,165	12,23,500
Others	43,96,922	10,73,255
2. Long Term Advances to employees: (interest bearing)		
a) Computer Advance	–	–
b) House Building Advance	–	–
c) Other (to be specified)	–	–
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) to Suppliers	3,58,79,347	2,50,73,225
b) Deposit to CPWD	41,30,51,644	14,10,07,972
c) to Departments	68,87,694	2,46,79,003
d) Others	4,05,66,876	7,57,89,184
4. Prepaid Expenses		
a) Insurance	–	–
b) Other expenses	–	–
5. Deposits		
a) Telephone	–	–
b) Lease Rent	–	–
c) Electricity	60,00,000	60,00,000
d) AICTEM If applicable	–	–
e) Letter of credits	–	
f) Others (to be specified)	–	–
6. Income Accrued:		
a) On Investments from Earmarked/Endowment Funds/Investment from Corpus Fund	3,03,90,964	2,34,56,823
b) On Investments- Others	12,16,37,025	11,31,49,837
c) On Loans and advances	–	–
d) Fees Receivable	–	–
7. Other- current assets receivable from UGC/ sponsored projects		
a) Debit balances in Sponsored Projects	2,28,02,266	2,22,23,654
b) Debit balances in Sponsored Fellowships & Scholarships	1,32,83,436	1,97,30,392
c) Grants receivable	–	–
d) Other receivables from UGC	–	–
8. Claims receivable (TDS)	3,84,08,584	2,57,76,994
Total:	**73,51,52,040**	**47,99,35,638**

SCHEDULE - 9 : ACADEMIC RECEIPTS

Amount in Rupees

Particular	Current Year	Previous Year
FEES FROM STUDENTS		
A. ACADEMIC FEES		
1. Tuition Fee	66,82,76,925	64,12,86,864
2. Admission Fee	4,90,800	4,93,086
3. Enrolment Fee	33,85,800	34,97,800
4. Library Caution Fee	–	–
5. Hostel Caution Fee	–	–
6. Hostel Seat Fee	35,91,600	38,57,900
7. Laboratory Fee	–	–
8. Academic Assessment Fees	–	–
9. Centralised Computer Facility Fees	–	–
10. Institute Development Fee	–	–
11. Other Fees (Academic affair Fee)	–	–
TOTAL (A)	**67,57,45,125**	**64,91,35,650**
B. Examinations		
1. Admission test fee (Application Processing Fee)	45,96,836	43,07,556
2. Annual Examination fee	84,67,500	87,38,002
TOTAL (B)	**1,30,64,336**	**1,30,45,558**
C. OTHER FEES		
1. Identity card fee	7,35,000	7,20,900
2. Department Development fee	–	–
3. Workshop maintenance	–	–
4. Hostel Development Maintenance fee	3,52,59,750	3,78,04,500
5. Student Welfare/ Amenties Subscription etc.	66,24,550	68,05,500
6. Fan/ Electric/ Water fee	1,87,98,000	2,02,15,200
7. Union/ Delegacy fee	–	–
8. Publication fee	6,12,500	6,02,000
9. Maintenance of Institute facility	–	–
10. Gymkhana fee	1,67,03,200	1,72,28,000
11. Festival fee	25,05,450	26,43,000
12. Campus services and utility	33,42,600	35,22,748
13. Thesis fee	8,97,000	7,98,500
14. Institute Day/ Convocation Fee	37,10,500	33,03,000
15. Training Placement fee	36,75,000	36,12,000
16. Orientation fee	30,14,000	31,26,000
17. Fine/ Miscellaneous fee	–	–
18. Medical fee	50,14,800	52,83,900
19. Medical Insurance Fee	–	–
TOTAL (C)	**10,08,92,350**	**10,56,65,248**
GRAND TOTAL (A+B+C)	**78,97,01,811**	**76,78,46,456**

SCHEDULE - 10 : GRANTS/ SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Amount in Rupees

Particulars	Plan			Total Plan	Non Plan MoE	Current Year Total	Previous Year Total
	Govt. of India (Ministry of Social Justice)	MoE					
		Plan	Specific Schemes				
Balance B/F	–	–	–	–	–	–	12,47,65,049
Add: Receipts during the year	–	3,74,95,14,283	–	3,74,95,14,283	–	3,74,95,14,283	3,14,72,93,588
Total	–	3,74,95,14,283	–	3,74,95,14,283	–	3,74,95,14,283	3,27,20,58,637
Less: Refund to UGC/Lapsed	–	8,22,70,882	–	8,22,70,882	–	8,22,70,882	3,73,12,080
Balance	–	3,66,72,43,401	–	3,66,72,43,401	–	3,66,72,43,401	3,23,47,46,557
Less: Utilised for Capital expenditure (A)	–	64,94,60,290	–	64,94,60,290	–	64,94,60,290	57,22,62,767
Balance	–	3,01,77,83,111	–	3,01,77,83,111	–	3,01,77,83,111	2,66,24,83,790
Less: utilized for Revenue expenditure (B)	–	3,01,77,83,111	–	3,01,77,83,111	–	3,01,77,83,111	2,66,24,83,790
Balance C/F (C)	**–**	**–**	**–**	**–**	**–**	**–**	**–**

SCHEDULE - 11 : INCOME FROM INVESTMENTS

Amount in Rupees

Particulars	Earmarked / Endowment Funds		Other Investments	
	Current Year	Previous Year	Current Year	Previous Year
1. Interest				
a. On Government Securities	66,55,843	1,16,34,069	4,78,51,350	2,99,46,300
b. Other Bonds/ Debentures	–	–	–	–
2. Interest on Term Deposits	2,98,68,933	30,11,136	37,64,24,473	13,61,84,120
3. Income accrued but not due on Term Deposits/	28,35,772	15,72,411	1,38,82,803	1,80,38,778
Interest bearing advances to employees	–	–	–	–
4. Interest on Savings Bank Accounts	–	–	–	–
5. Others (Specify)	–	–	–	–
Total :	**3,93,60,548**	**1,62,17,616**	**43,81,58,626**	**18,41,69,198**
Transferred to Earmarked/ Endowment Funds	3,93,60,548	1,62,17,616	–	–
Balance	**–**	**–**	**43,81,58,626**	**18,41,69,198**

SCHEDULE - 12 : INTEREST EARNED

Amount in Rupees

Particulars	Current Year	Previous Year
1. On Savings Accounts	26,65,626	15,38,308
2. On Loans	–	–
a. Employees/Staff	–	–
b. Others	–	–
3. On Debtors and Other Receivables	–	–
Total:	**26,65,626**	**15,38,308**

SCHEDULE - 13 : OTHER INCOME

Amount in Rupees

Particulars	Current Year	Previous Year
A. Income from Land & Building		
1. Hostel room rent/License Fees GRTA	–	–
2. License fee	65,88,089	43,15,370
3. Hire Charges of Auditorium/Play ground	–	15,000
Convention centre/Guest House Rent etc	–	–
4. Electricity charges recovered	69,32,890	72,59,954
5. Water Charges recovered	8,24,933	6,64,972
6. Meter Charges recovered	47,740	34,540
7. Maintenance of Cafeteria/CIF	77,07,389	79,66,051
Total	**2,21,01,041**	**2,02,55,887**
B. Sale of Institute's publications		
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 & separately disclosed)	–	–
Total	–	–
D. Others		
1. Income from testing consultancy	38,03,21,603	28,60,11,384
2. RTI fees	60	2,082
3. Income from royalty	–	–
4. Sale of application form (recruitment Fee)	–	11,76,650
5. Misc. receipts (sale of tender form, waste paper, etc.)	2,96,434	7,71,195
6. Profit on Sale/disposal of Assets:	–	–
a) Owned assets	–	–
b) Assets acquired out of grants, or received free of cost	–	–
7. Grants/Donations from Institutions, Welfare Bodies and		
International Organizations	–	–
8. Others (specify)		
QIP/GAIN Short term Course	–	–
Project Overhead	4,39,03,943	1,80,98,497
Maintenance/Dev of GTAC	3,03,96,183	2,23,94,477
Student Welfare Fund	–	–
Other Deposits Conference	1,40,42,635	2,40,98,446
Other Income (Late Delivery & Overdue Charges & Penalty)	6,03,334	3,49,136
Library Charges receipts	–	–
Other Misc Fees-FS	–	–
Other Deposit Misc Receipt-Spl	2,31,18,465	1,36,92,739
Other Income receivable for retirement benefits	–	–
Sale of Scrap	–	–
Maintenance of JEE Office	–	17,77,489
Maintenance/Development of Supercomputing Center	18,12,242	17,43,308
Donation From Alumni etc.	1,25,000	55,000
Skill Development Programme & training etc.	–	–
Users Charges	2,49,206	4,53,327
Total	**49,48,69,105**	**37,06,23,730**
Grand Total (A+B+C+D)	**51,69,70,145**	**39,08,79,617**

SCHEDULE - 14 : PRIOR PERIOD INCOME

Amount in Rupees

Particulars	Current Year	Previous Year
1. Academic Receipts	9,30,049	33,870
2. Income from Investments	–	68,45,225
3. Interest earned	–	–
4. Other Income	87,49,163	1,05,08,508
Total:	**96,79,212**	**1,73,87,603**

SCHEDULE - 15 : STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Amount in Rupees

Particulars	Current Year			Previous Year		
	Plan	IDF	Total	Plan	IDF	Total
a) Salaries and Wages						
Arrear Salary	72,42,719	–	72,42,719	3,86,31,901	–	3,86,31,901
Salary Teaching	1,07,46,43,958	–	1,07,46,43,958	99,73,30,077	–	99,73,30,077
Salary Non Teaching	39,42,32,976	–	39,42,32,976	35,47,04,784	–	35,47,04,784
Other Salary and Wages	16,56,702	–	16,56,702	75,00,768	–	75,00,768
Pension	7,54,606	–	7,54,606	–	–	–
Gratuity	–	–	–	–	–	–
Leave Encashment	66,53,981	–	66,53,981	62,86,563	25,207	63,11,770
b) Allowances and Bonus	25,18,099	–	25,18,099	15,79,167	–	15,79,167
c) Canteen/cafetaria expenses	–	–	–	–	–	–
d) Contribution to Provident Fund	79,67,173	–	79,67,173	59,27,160	–	59,27,160
e) Contribution to Other Fund (NPS)	13,98,60,969	–	13,98,60,969	12,61,09,962	–	12,61,09,962
f) Staff Welfare Expenses	–	–	–	–	–	–
g) LTC facility	1,28,60,361	–	1,28,60,361	81,62,184	–	81,62,184
h) Medical facility	3,57,98,773	–	3,57,98,773	2,85,50,480	–	2,85,50,480
I) Children Education Allowance	1,10,58,029	–	1,10,58,029	1,07,14,500	–	1,07,14,500
j) Honorarium	–	–	–	–	3,87,613	3,87,613
k) Retirement & Terminal Benefits	67,72,30,513	–	67,72,30,513	52,99,28,242	–	52,99,28,242
l) Others	–	–	–	1,76,679	–	1,76,679
Total	**2,37,24,78,859**	–	**2,37,24,78,859**	**2,11,56,02,467**	**4,12,820**	**2,11,60,15,287**

SCHEDULE - 15 A : EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

Amount in Rupees

Particulars	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01.04.2024 (As per Acturial Valuation)	3,61,15,50,818	36,65,58,346	68,97,97,700	4,66,79,06,864
Addition : Capitalized value of Contributions Received from other Organizations	28,67,644	–	21,43,468	50,11,112
Total (a)	3,61,44,18,462	36,65,58,346	69,19,41,168	4,67,29,17,976
Less: Actual Payment during the Year (b)	14,25,52,047	3,51,94,669	2,17,93,086	19,95,39,802
Balance Available on 31.03.25 (c) (a-b)	3,47,18,66,415	33,13,63,677	67,01,48,082	4,47,33,78,174
Provision required on 31.03.25 as per Actuarial Valuation (d)	3,99,73,17,410	39,97,26,261	75,35,65,016	5,15,06,08,687
A. Provision to be made in the Current year (d -c)	52,54,50,995	6,83,62,584	8,34,16,934	67,72,30,513
B. Contribution to New Pension Scheme	–	–	–	–
C. Medical Reimbursement to Retired Employees	–	–	–	–
D. Travel to Hometown on Retirement	–	–	–	–
E. Deposit Linked Insurance Payment	–	–	–	–
Total (A+B+C+D+E)	**52,54,50,995**	**6,83,62,584**	**8,34,16,934**	**67,72,30,513**

SCHEDULE - 16 : ACADEMIC EXPENSES

Amount in Rupees

Particulars	Current Year					Previous Year				
	Plan	IDF	Sponsored Fund	Project Fund	Total	Plan	IDF	Sponsored Fund	Project Fund	Total
a) Laboratory expenses	4,02,066	—	—	—	4,02,066	48,46,844	—	—	—	48,46,844
b) Field work/Participation in Conferences	—	—	—	—	—	—	—	—	—	—
c) Expenses on Seminars / Workshops	41,63,475	1,66,79,819	—	—	2,08,43,294	17,09,511	1,67,14,892	—	—	1,84,24,403
d) Payment to visiting faculty	5,85,142	—	—	—	5,85,142	6,81,311	—	—	—	6,81,311
e) Examination	1,25,40,546	—	—	—	1,25,40,546	1,32,19,668	—	—	—	1,32,19,668
f) Student Welfare expenses	1,28,38,388	50,59,675	—	—	1,78,98,063	—	6,10,400	—	—	6,10,400
g) Admission expenses	—	—	—	—	—	56,27,204	—	—	—	56,27,204
h) Convocation expenses	51,71,866	—	—	—	51,71,866	1,06,85,931	—	—	—	1,06,85,931
i) Publications	—	—	—	—	—	—	—	—	—	—
j) Stipend/means-cum-merit scholarship	36,95,40,145	—	—	—	36,95,40,145	31,80,58,609	2,85,200	—	—	31,83,43,809
k) Subscription Expenses	9,99,570	—	—	—	9,99,570	14,85,954	—	—	—	14,85,954
l) Hostel	28,62,022	—	—	—	28,62,022	44,38,414	—	—	—	44,38,414
m) Misc. Library Charges	16,71,021	—	—	—	16,71,021	3,76,448	—	—	—	3,76,448
n) Student Counselling exp.	20,71,459	—	—	—	20,71,459	16,98,538	—	—	—	16,98,538
o) Institute Lecture Series	60,467	—	—	—	60,467	1,79,097	—	—	—	1,79,097
p) Others (specify)	—	—	—	—	—	—	—	—	—	—
Total:	**41,29,06,167**	**2,17,39,494**	—	—	**43,46,45,661**	**36,30,07,529**	**1,76,10,492**	—	—	**38,06,18,021**

SCHEDULE - 17 : ADMINISTRATIVE AND GENERAL EXPENSES

Amount in Rupees

Particulars	Current Year			Previous Year		
	Plan	IDF	Total	Plan	IDF	Total
A Infrastructure						
a) Electricity and power	16,38,50,883	–	16,38,50,883	14,12,55,817	–	14,12,55,817
b) Water charges	–	–	–	–	–	–
c) Insurance	–	–	–	–	–	–
d) Rent, Rates and Taxes (including property tax)	–	–	–	–	–	–
B Communication						
e) Postage and Stationery	97,766	–	97,766	60,693	–	60,693
f) Telephone, Fax and Internet Charges	28,28,456	–	28,28,456	37,78,450	–	37,78,450
C Others						
g) Printing and Stationery (consumption)	12,99,027	–	12,99,027	12,27,037	–	12,27,037
h) Travelling and Conveyance Expenses	52,08,687	–	52,08,687	9,89,351	–	9,89,351
i) Hospitality	10,605	–	10,605	–	–	–
j) Auditors Remuneration	24,95,109	–	24,95,109	20,69,934	–	20,69,934
k) Professional Charges	2,35,69,960	–	2,35,69,960	1,26,055	–	1,26,055
l) Advertisement and Publicity	1,79,573	–	1,79,573	10,97,371	–	10,97,371
m) Magazines & Journals	–	–	–	–	–	–
n) Departmental Op.Exp	3,39,08,214	–	3,39,08,214	1,26,80,578	–	1,26,80,578
o) Others (specify)	2,03,06,815	–	2,03,06,815	1,30,89,598	–	1,30,89,598
CPDA	2,64,35,806	–	2,64,35,806	2,47,73,877	–	2,47,73,877
Faculty & Non-Faculty Recruitment Cell exp.	54,85,279	–	54,85,279	20,30,667	–	20,30,667
Department R&D Fund	–	19,51,54,465	19,51,54,465	–	19,54,75,553	19,54,75,553
DIH General Project	–	–	–	–	–	
DIH Varanasi Project	–	–	–	–	–	
Gymkhana	52,96,075	–	52,96,075	22,51,124	–	22,51,124
Hostel Dev. Main. Fund	–	7,01,813	7,01,813	–	–	–
Project Overhead	–	12,36,741	12,36,741	–	11,09,106	11,09,106
Library Fund	–	–		–	–	–
Maintenance Dev. GTAC	–	1,62,16,539	1,62,16,539	–	1,84,97,302	1,84,97,302
Maintenance Dev. Canteen	–	42,43,115	42,43,115	–	52,71,483	52,71,483
Maintenance Dev. Of JEE Office/Jamgate etc	–	14,67,725	14,67,725	–	17,13,898	17,13,898
Hindi Cell	3,11,443	–	3,11,443	5,90,802	–	5,90,802
QIP	–	–		–	5,38,100	5,38,100
General Fund	–	–		–	–	–
PDA Share exp	–	61,25,554	61,25,554	–	16,07,192	16,07,192
Labour Charges Daily wages & Contract Labours	32,21,61,908	–	32,21,61,908	22,61,94,703	–	22,61,94,703
General Exp.	–	–		–	–	–
Others-Miscell.	–	1,00,47,932	1,00,47,932	–	3,54,938	3,54,938
TOTAL	**61,34,45,605**	**23,51,93,884**	**84,86,39,490**	**43,22,16,057**	**22,45,67,572**	**65,67,83,629**

SCHEDULE - 18 : TRANSPORTATION EXPENSES

Amount in Rupees

Particulars	Current Year			Previous Year			
	Plan	IDF	Total	Plan	Non Plan	IDF	Total
1. Vehicles (owned by educational institution)	–	–	–	–	–	–	–
a) Running expenses	–	–	–	–	–	–	–
b) Repairs & maintenance	–	–	–	–	–	–	–
c) Insurance expenses	–	–	–	–	–	–	–
2. Vehicles taken on rent/ lease	–	–	–	–	–	–	–
a) Rent/lease expenses	–	–	–	–	–	–	–
3. Vechicle (Taxi) hiring expenses	8,09,561	–	8,09,561	8,73,897	–	–	8,73,897
TOTAL	**8,09,561**	**–**	**8,09,561**	**8,73,897**	**–**	**–**	**8,73,897**

SCHEDULE - 19 : REPAIRS & MAINTENANCE

Amount in Rupees

Particulars	Current Year			Previous Year			
	Plan	IDF	Total	Plan	Non Plan	IDF	Total
a) Building	43,66,971	–	43,66,971	39,13,601	–	–	39,13,601
b) Furniture & Fixture	–	–	–	–	–	–	–
c) Plant & Machinery	–	–	–	–	–	–	–
d) Office Equipments	8,28,690	–	8,28,690	1,81,930	–	–	1,81,930
e) Computer	23,39,977	–	23,39,977	29,69,193	–	–	29,69,193
f) Laboratry & Scientific equipment	4,07,24,645	–	4,07,24,645	1,69,97,513	–	–	1,69,97,513
g) Audio Visual equipment	–	–	–	–	–	–	
h) Cleaning Material & Services	–	–	–	–	–	–	–
i) Book binding charges	–	–	–	–	–	–	–
j) Gardening	–	–	–	–	–	–	–
k) Estate Maintenance	–	–	–	–	–	–	–
l) Others (Internet & NSDL)	–	–	–	–	–	–	–
Instrument Faculty from UG/PG Lab	–	–	–	–	–	–	–
TOTAL	**4,82,60,283**	**–**	**4,82,60,283**	**2,40,62,237**	**–**	**–**	**2,40,62,237**

SCHEDULE - 20 : FINANCE COSTS

Amount in Rupees

Particulars	Current Year					Previous Year					
	Plan	IDF	Fee Collection	Project Fund	Total	Plan	Non Plan	IDF	Fee Collection	Project Fund	Total
a) Bank charges	589	1,379	–	–	1,968	1,298	–	21,204	649	–	23,151
b) Others (NSDL)	90,526	–	–	–	90,526	82,502	–	–	–	–	82,502
c) Interest (HEFA)	6,17,12,523	–	–	–	6,17,12,523	6,53,34,055	–	–	–	–	6,53,34,055
TOTAL	**6,18,03,638**	**1,379**	–	**–**	**6,18,05,017**	**6,54,17,855**	**–**	**21,204**	**649**	–	**6,54,39,708**

SCHEDULE - 21 : OTHER EXPENSES

Amount in Rupees

Particulars	Current Year			Previous Year			
	Plan	IDF	Total	Plan	Non Plan	IDF	Total
a) Provision for bad and doubtful debts/Advances	–	–	–	–	–	–	–
b) Irrecoverable balances written-off	–	–	–	–	–	–	–
c) Grants/ Subsidies to other institutions/ organizations	–	–	–	–	–	–	–
d) Others	–	–	–	–	–	–	–
TOTAL	**–**	**–**	**–**	**–**	**–**	**–**	**–**

SCHEDULE - 22 : PRIOR PERIOD EXPENSES

Amount in Rupees

Particulars	Current Year					Previous Year				
	Plan	Non Plan	IDF	Fee	Total	Plan	Non Plan	IDF	Fee	Total
1. Establishment expenses	1,37,078	3,26,495	–	–	4,63,573	–	2,06,613	–	–	2,06,613
2. Academic expenses	–	1,69,458	–	–	1,69,458	–	826	–	46,315	47,141
3. Administrative expenses	–	–	–	–	–	–	32,570	–	–	32,570
4. Transportation expenses	–	–	–	–	–	–	–	–	–	–
5. Repairs & maintenance	–	–	–	–	–	–	–	–	–	–
6. Other expenses	36,061	6,39,399	80,26,899	–	87,02,359	9,63,400	4,02,652	254	–	13,66,306
TOTAL	**1,73,139**	**11,35,352**	**80,26,899**	–	**93,35,390**	**9,63,400**	**6,42,661**	**254**	**46,315**	**16,52,630**

INDIAN INSTITUTE OF TECHNOLOGY (BHU), VARANASI
SCHEDULE - 23 : SIGNIFICANT ACCOUNTING POLICIES

1. **Basis for preparation of accounts:**
   The annual accounts of the Institute have been prepared on Accrual Basis of accounting on Double Entry system. The fund system of accounting is being followed by the Institute. The Institute had maintained different bank accounts for proper monitoring of funds accounts.

2. **Revenue Recognition:**
   The revenue of Institute has been recognized on accrual basis. The grant from Ministry of Education has been accounted on the concept of Income approach because the Institute is wholly managed and controlled by the Ministry. The total grant sanctioned/received to the Institute from Ministry during the year was Rs. 3,74,95,14,283/- (Rs. Three Hundred Seventy-Four Crores Ninety-Five Lakhs Fourteen Thousand Two Hundred Eighty-Three). The actual amount that was received during the year was Rs. 3,66,72,43,401/- (Three Hundred Sixty-Six Crores Seventy-Two Lakhs Forty-Three Thousand Four Hundred One Only). Balance amount of Rs. 8,22,70,882/- was unutilized and hence lapsed in TSA.

3. **Fixed Assets & Depreciation:**
   Details of Fixed Assets taken over from Banaras Hindu University are not available with the Institute because final MoU has not yet been signed between the two organizations. A Joint Co-ordination committee comprising of officials from BHU and IIT (BHU) has been constituted to identify and resolve matters related to land, residential facilities, shared services and other related areas of mutual benefits.
   Fixed assets reflected in the Balance sheet are only those fixed assets which have been purchased by the Institute. Fixed Assets shown have been valued at historical cost basis which includes installation charges & other incidental expenditure. The fixed assets are disclosed in final accounts on the fund basis and are consolidated as total assets. Depreciation for 2024-25 has been provided on Straight Line Method as recommended by Ministry of Education in its format

4. **Stocks & Inventory:**
   Expenditure on purchase of chemicals, glassware, publications and other stores is accounted as revenue expenditure, except that the value of closing stocks held on 31st March is set up as inventories by reducing the corresponding Revenue Expenditure on the basis of information obtained from Departments. They are valued at cost and shown under Schedule-7 (Current Assets).

5. **Retirement Benefits:**
   The retirement benefits such as Pension, Gratuity and Leave Encashment are recorded on the basis of actuarial valuations.

6. **Investments:**
   The valuation of investments held as on Balance Sheet date is made on Cost value. Premium paid on acquisition of Long Term Investment on Government Securities is being amortized on a time proportion basis up to the date of their maturity as per Guidelines provided in Formats of Financial Statements for Central Higher Educational Institution.

7. **Earmarked/Endowment Funds/Designated/Corpus**

   Corpus Fund
   Corpus Fund was established/created by the Institute in the financial year 2015-16, The balance at the beginning of the year in corpus fund was Rs. 3,14,08,33,923/- (Rs. Three Hundred Fourteen Crores Eight Lakhs Thirty-Three Thousand Nine Hundred Twenty-Three). During the current financial year 2024-25, a sum of Rs. 65,00,00,000/- was transferred to corpus fund out of internal revenue generated by the institute.

Advance for House Building/Vehicle/Computer etc.

A Fund for the purpose of paying advance to the officers & staff for housing/ building/vehicle/Computers etc was established by the Institute in the year 2015-16. Accordingly, for this purposes a provision for fund was created. During the financial year, 2016-17, the provision made for advance were transferred to a revolving fund created specifically for this purpose, which has been appropriately shown in Schedule-2 Designated/ Earmarked/ Endowment funds.

8. Project Accounts:

The unutilized money received from various funding agencies has been shown as current liability. The project wise details have been provided in the schedules of Current Liabilities. Interest earned on the amount received from various parties has been shown as current liability.

9. Provisions for Retirement Benefits:

a) As per Actuarial Valuation as on 31.03.25 Provision of Rs. 5,15,06,08,687/- in respect of retirement benefits (Gratuity, Leave Encashment and Pension) up to 31.03.25 has been made, out of which Rs. 67,72,30,513/- pertain to provision for the current financial year.

b) The provision for current financial year 2024-25 relating to retirement benefits on actuarial valuation basis is being met out of the capital fund of the Institute. This has resulted in decline in net income by Rs. 47,76,90,711/-. Further, retirement benefits will be paid on actual basis out of the funds allocated by MoE each year.

10. Income Tax:

The income of the Institution is exempt from Income Tax under section 10(23C) (iiiab) of the Income Tax Act. 1961. No provision for tax is therefore made in accounts.

11. Term Loan from HEFA:

Term Loan amounting to Rs. 117.47 Crores have been sanctioned by HEFA under "1st HEFA Loan Proposal" for three capital projects out of which Rs. 104.04 Crores have been disbursed to CPWD up to the current financial year. In terms of the guidelines of the funding agency, an amount of Rs. 9.82 Crores have been appropriated out of internal revenue towards repayment of principal installment during the current financial year. The term loan is repayable in 20 half yearly installments (revised) of Rs. 4.91 Crores each.

Term Loan amounting to Rs. 147.00 Crores have been sanctioned by HEFA under "2nd HEFA Loan Proposal" for two capital projects being executed by PMC Agency (NBCC Ltd) out of which Rs. 106.14 Crores have been disbursed to NBCC Ltd up to the current financial year. In terms of the guidelines of the funding agency, an amount of Rs. 14.70 Crores has been appropriated out of internal revenue towards repayment of principal installment during the current financial year. The term loan is repayable in 20 half yearly installments of Rs. 7.35 Crore each.

Term Loan amounting to Rs. 464.20 Crores have been sanctioned by HEFA under "3rd HEFA Loan Proposal" for projects being executed by CPWD out of which Rs. 28.52 Crores have been disbursed to CPWD up to the current financial year. In terms of the guidelines of the funding agency, an amount of Rs. 23.21 Crores has been appropriated out of internal revenue towards repayment of principal installment during the current financial year. The term loan is repayable in 20 half yearly installments of Rs. 23.21 Crore each.

12. Provision of Salary/Pension for the Month of March 2025.

As per Department of Expenditure's O.M. No. 26 (118)/EMC dated 24.02.2022 & Department of Higher Education. MoE email dated 28.03.2025 regarding the provision of Para 3(ix) & Para (x) of aforementioned OM on the instruction for the procedure of handling fund available under TSA for the month of March, 2025 has been followed in respect of salary & pension for the month of March 2025.

SCHEDULE - 24 : CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

1. **Contingent liabilities:**
   Contingent liabilities not provided for : NIL (Previous Year-NIL).

2. **Capital Commitments:**
   The value of contracts remaining to be executed on capital account : NIL

3. **Receipt in Foreign Currency:**
   Foreign Currency Funds amounting to Rs Nil.

4. **Related Party Transactions:**
   There was no related party transaction during the year.

5. **Others:**
   (a) Previous Year's figures have been re-grouped/re-arranged, wherever found necessary to reconcile with new format. / to make them comparable with those of the current year.

   (b) Figures in the final accounts have been rounded off to the nearest rupees.

   (c) Schedules 1 to 24 are annexed to and from an integral part of the Balance Sheet as at 31st March 2025 and the Income and expenditure account for the year ended 2024-25.

6. **Provident Fund and New Pension Fund account**
   As the provident Fund accounts and the new pension scheme account are owned by the members of those funds and not the Institution, these accounts are separated from the Institution's account from April 2015. Receipts & Payment Account, an Income and Expenditure Account and a Balance Sheet of Provident Fund Accounts and of New Pension Scheme Account for the year ended March, 2025 have been attached to the Institution's accounts.

7. **Court cases**
   Total 4 cases are pending as on 31.03.2025 in Hon'ble High Court, Allahabad and Commercial Court Varanasi. The final judgement in the aforementioned cases is still awaited: therefore, the financial implication cannot be determined at present.

INDIAN INSTITUTE OF TECHNOLOGY (BHU), VARANASI
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

Amount in Rupees

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
I. Opening Balances			I. Expenses		
a) Cash Balances			a) Establishment Expenses	1,77,96,53,644	1,69,80,19,315
b) Bank Balances			b) Academic Expenses	43,46,45,661	38,06,18,021
i In Current Accounts	(13,69,22,227)	19,94,06,258	c) Administrative Expenses	84,86,39,490	65,67,83,629
ii In Deposit Accounts	8,07,68,57,271	6,31,52,78,361	d) Transportation Expenses	8,09,561	8,73,897
iii Saving Accounts	22,95,11,947	32,04,71,076	e) Repairs & Maintenance	4,82,60,283	2,40,62,237
			f) Finance Cost	6,15,92,082	6,85,99,241
			g) Prior Period Expenses	93,35,390	16,52,630
II. Grants Received			II. Payments against Earmarked/		
a) From Government of India	3,74,95,14,283	3,14,72,93,588	Endowment Funds	1,57,22,893	63,81,104
b) From State Government	–	–			
c) From Other Sources (details)	–	–			
(Grants for capital and revenue exp)	–	–			
III. Academic Receipts	78,97,01,811	76,78,46,456	III. Payments against Sponsored projects/Schemes	58,79,05,347	44,60,66,074
IV. Receipts against Earmarked/ Endowment Funds	3,03,86,576	14,41,16,865	IV. Payments against Sponsored Fellowships / Scholarships	8,47,32,593	8,94,67,162
V. Receipts against Sponsored Projects/Schemes	85,99,54,087	49,13,15,905	V. Investment and Deposits made		
			a) Out of Earmarked/Endowments funds	–	–
Misc. Donation	1,25,000	–	b) Out of Project funds	–	–
VI. Receipts against Sponsored Fellowships and Scholarships	10,52,89,431	8,61,32,897	VI. Term Deposits with scheduled banks	–	–
VII. Income on Investments from			VII. Expenditure on Fixed Assets		
a) Earmarked/Endowment funds	3,86,48,629	1,46,45,205	and Capital Work-in-progress		
b) Other Investments	4,78,51,350	2,99,46,300	a) Fixed Assets	52,57,98,676	48,10,29,004
c) Interest on Corpus Fund	14,03,83,825	9,95,75,059	b) Capital Works-in-progress	–	–
VIII. Interest received on			VIII. Other Payments including		
a) Bank Deposits	37,64,24,473	13,61,84,120	statutory payments	8,91,12,873	6,45,40,300
b) Loans and Advances			HEFA Loan Repayment	27,89,64,893	24,52,84,286
c) Savings Bank Accounts	26,65,626	15,38,308			
IX. Investments encashed	–	–	IX. Refunds of Grants	8,22,70,882	3,73,12,080
X. Term Deposits/Autosweep with Scheduled Banks encashed	–	–	X. Deposits and Advances EMD	59,63,856	1,37,75,213
XI. Other Income			XI. Mess Charges Expenses/Refund	22,72,91,790	24,59,85,332
Income from land & building	2,21,01,041	2,02,55,887			
Prior Period Income	96,79,212	1,73,87,603			
Other miscellaneous receipt	49,47,44,105	37,06,23,730	XII. Caution Money Refund	2,27,49,500	1,36,73,000
XII. Deposits and Advances			XIII. Payment to CPWD/NBCC	48,16,95,977	6,98,19,000
Caution Money from students	3,16,77,500	2,17,96,500			
EMD	95,57,970	1,66,17,992	Increase in Advances & Debtors	–	1,06,59,117
Mess Charges Advance	22,08,12,498	23,85,66,425			
Decrease in advances & Debtors	50,54,336	69,99,987	XIV. Closing Balances		
HEFA Loan	35,96,52,331	25,00,00,000	a) Cash in hand	–	–
			b) Bank balances		
XIII. Miscellaneous Receipts Incl. statutory receipts	4,90,75,208	2,80,49,110	In Current Accounts	(11,31,61,967)	(13,69,22,227)
			In Deposit Accounts	9,30,20,83,401	8,07,68,57,271
XIV. Any Other Receipts	–	–	In Savings Accounts	73,86,79,458	22,95,11,947
TOTAL	**15,51,27,46,283**	**12,72,40,47,634**	**TOTAL**	**15,51,27,46,283**	**12,72,40,47,634**

INDIAN INSTITUTE OF TECHNOLOGY (BHU), VARANASI
PROVIDENT FUND ACCOUNT

BALANCE SHEET AS AT MARCH 31, 2025

Amount in Rupees

Amount	Liabilities	Amount	Amount	Assets	Amount
31.03.2024		31.03.2025	31.03.2024		31.03.2025
	GPF		47,37,41,000	Investment	54,69,66,447
51,98,86,469	Opening Balance (GPF)	51,33,47,128	3,65,32,128	Intt. Accrued as on 31/03/2025	2,13,356
40,19,278	Less : Subscription for March, 2024	37,68,278	–	Subscription Due for March, 2025	
4,60,47,823	Add : Subscription in the year	4,50,95,802	37,68,278	GPF	36,22,925
37,68,278	Add : Sub for March 2025	36,22,925	77,000	CPF	55,000
3,46,57,377	Add : Interest Credited	3,65,38,940	54,690	UC due to CPF	33,260
8,69,93,541	Less : Advance/withdrawal	2,64,82,915	24,24,474	Due from IDF	24,24,474
51,33,47,128	Closing Balance	56,83,53,602		**Cash at Bank**	
			1,03,487	SBI, Branch	45,80,656
	CPF				
3,73,38,376	Opening Balance (CPF)	95,71,278			
95,720	Less : Sub. For March 2024	77,000		**Miscellaneous Assets**	
17,66,020	Add : Subscriptions in the year	9,02,000			
77,000	Add : Subs. For March 2025	55,000	2,08,25,110	Opening Balance	1,96,21,718
14,09,327	Add : Interest Credited	5,99,496	(12,03,392)	Less : Excess of Income over Expd.	–
3,09,23,725	Less : Advance/withdrawal	72,01,318	1,96,21,718		1,96,21,718
			–	Add : Excess of Expd. over Income	27,36,023
95,71,278	Closing Balance	38,49,456	1,96,21,718	Closing Balance	2,23,57,741
	University Contribution (CPF)				
2,85,83,407	Opening Balance (CPF)	1,31,49,309			
1,97,410	Less : Contribution for March 2024	54,690			
10,79,959	Add : Subscription in the year	6,35,180			
54,690	Add : Contribution for March 2025	33,260			
11,46,519	Add : Interest Credited	7,28,666			
1,75,17,856	Less : Advance / withdrawal	67,01,508			
–	Add : Transferred from OB	–			
1,31,49,309	Closing Balance	77,90,217			
2,55,060	TDS Payable	2,60,584			
53,63,22,775	**TOTAL**	**58,02,53,859**	**53,63,22,775**	**TOTAL**	**58,02,53,859**

INDIAN INSTITUTE OF TECHNOLOGY (BHU), VARANASI
PROVIDENT FUND ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

Amount in Rupees

Amount 31.03.2024	Expenditure	Amount 31.03.2025	Amount 31.03.2024	Income	Amount 31.03.2025
	Interest Credited to :		2,14,18,829	Interest Earned on Investment	7,17,10,435
			3,65,32,128	Add : Interest accrued on 31.03.2025	2,13,356
3,49,00,457	GPF Account	3,67,91,300			
14,21,177	CPF Account	6,07,096			
11,46,649	Institute Contribution (CPF)	7,29,290			
649	Bank Charges	–	1,92,78,633	Less : Interest accrued for March 24	3,65,32,128
			–	Excess of Expenditure over Income	27,36,023
12,03,392	Excess of Income over Expenditure	–			
3,86,72,324	**TOTAL**	**3,81,27,686**	**3,86,72,324**	**TOTAL**	**3,81,27,686**

INDIAN INSTITUTE OF TECHNOLOGY (BHU), VARANASI
PROVIDENT FUND ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2024-25

Amount in Rupees

Receipts	Amount	Payments	Amount
Opening Balance as on 01.04.2024		GPF Adv./Withdrawal	2,61,58,115
SBI, Branch	1,03,487	CPF Adv./Withdrawal	72,01,318
		Institute Contribution Withdrawal	67,01,508
GPF Subscription	4,50,95,802	Paid to IIT Roorkee	1,24,800
CPF Employee Subscription	9,02,000	Paid to IIT Kahragpur	2,00,000
CPF Institute Contribution	6,35,180	Investment During the year	1,11,65,20,000
		TDS Payment	2,55,060
Investment Encashed	1,04,32,94,553		
Interest Received	7,17,10,435		
		Closing Balance as on 31.03.2025	
		SBI, Branch	45,80,656
TOTAL	**1,16,17,41,457**	**TOTAL**	**1,16,17,41,457**

INDIAN INSTITUTE OF TECHNOLOGY (BHU), VARANASI
NPS TIER-1 ACCOUNT

BALANCE SHEET AS AT MARCH 31, 2025

Amount in Rupees

Amount	Liabilities	Amount	Amount	Assets	Amount
Previous Year		**Current Year**	**Previous Year**		**Current Year**
	NPS Tier -1 Account			NPS Tier -1 Account	
2,22,84,061	Opening Balance	2,55,10,582		Subscription and Contribution	
			1,93,87,406	due for March 2025	2,03,92,949
1,67,45,880	Less : Sub. For 3/2024	1,93,87,406			
55,38,181		61,23,176			
21,43,54,572	Add : Sub+Inst. Contribution	23,98,71,493	83,53,000	Investment	1,08,17,836
–		–		Interest Accrued but not due	
21,98,92,753		24,59,94,669	2,01,464	during the year	1,06,603
21,37,69,577	Less : Transferred to NSDL	23,81,22,098	10,949	Balance at Bank	50,407
61,23,176		78,72,571			
1,93,87,406	Add : Sub+Ins.Contribution for March 2025	2,03,92,949			
2,55,10,582	Excess of Income over Expenditure	2,82,65,520			
19,19,101	Balance as on 1.4.2024	24,42,237			
5,23,136	Add : During the year	6,60,038			
2,79,52,819	**TOTAL**	**3,13,67,795**	**2,79,52,819**	**TOTAL**	**3,13,67,795**

INDIAN INSTITUTE OF TECHNOLOGY (BHU), VARANASI
NPS TIER -1 ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2024-25

Amount in Rupees

Amount	Expenditure	Amount	Amount	Income	Amount
Previous Year		**Current Year**	**Previous Year**		**Current Year**
649	Bank Charges	0.00		Interest Earned on	
			9,37,471	Investment	7,54,899
				Less: Interest Accrued	
			6,15,150	31.03.2024	2,01,464
				Interest Accrued but not due	
	Excess of Income over		2,01,464	for the year	1,06,603
5,23,136	Expenditure	6,60,038	–		
5,23,785	**TOTAL**	**6,60,038**	**5,23,785**	**TOTAL**	**6,60,038**

INDIAN INSTITUTE OF TECHNOLOGY (BHU), VARANASI

NPS TIER -1 ACCOUNT

RECEIPT AND PAYMENT ACCOUNT FOR THE FINANCIAL YEAR 2024-25

Amount in Rupees

Receipts	Amount	Payments	Amount
Opening Balance as on 01.04.2024	10,949	Investment	24,67,58,000
NPS Tier -1 Account			
Employees Subscription	10,01,41,295	Withdrawal / Refund to NSDL	23,81,22,098
Institute Contribution	13,97,30,198		
Interest Received on Investment	7,51,063		
Investment Encashed	24,42,97,000	Closing Balance as on 31.03.2025	50,407
TOTAL	**48,49,30,505**	**TOTAL**	**48,49,30,505**

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शाखा कार्यालय - प्रयागराज
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Branch Office - Prayagraj
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15-A, Dayanand Marg, Audit Bhawan, Prayagraj - 211001

पत्र सं0: प्र.नि.ले.प. (के)/एस.ए.आर.2025-26/174

सेवा में,

दिनांक : 26-12-2025

निदेशक,
भारतीय प्रौद्योगिकी संस्थान; (काशी हिन्दू विश्वविद्यालय),
वाराणसी-221005
उत्तर प्रदेश।

विषयः Management Letter for corrective measures - reg.

महोदय

We have audited the Annual Accounts of the Indian Institute of Technology BHU, Varanasi for the year 2024-25 and have issued the Audit Report. Following deficiencies, observed during the course of audit which has not been included in the Separate Audit Report, are being brought to your kind notice for remedial/corrective action.

Part A: Persistent Irregularities

Nil

Part B: Other minor irregularities

(B.1) Fixed Assets (Schedule - 4)

Capital Work-in progress **Rs. 161.77 crore**

The Institute has reflected Payment for stamp duty of Rs. 2.32 crore on account of HEFA agreement as professional charge instead of Capital WIP of Schedule 4, which resulted in understatement of Surplus as per Income and expenditure A/c and Capital WIP of schedule-4 by Rs. 2.32 crore.

(B-2) The Institute is required to give detailed disclosure of Retirement Benefits in notes to accounts as required by As - 15

भवदीय,
Digitally signed by
Snajay Kumar
दिनांक : 23-12-2025
प्रधान निदेशक लेखापरीक्षा (केंद्रीय)

सत्यमेव जयते

BRANCH DIRECTOR GENERAL OF AUDIT (CENTRAL),
LUCKNOW AT PRAYAGRAJ

Ltr No: Central Expenditure/2025-2026/DIS-3278384
Date : 26 Dec 2025

To,
Director,
Indian Institute of Technology BHU, Varanasi

Subject: Issue of Separate Audit Report : PR-192760 on the Accounts of Indian Institute of Technology (BHU) Varanasi for the year 2024-25

Sir/Madam,

वर्ष 2024–25 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) की प्रति निदेशक, भारतीय प्रौद्योगिकी संस्थान (बनारस हिन्दू विश्वविद्यालय), वाराणसी – 221005 को आवश्यक कार्यवाही हेतु प्रेषित है। संस्थान यदि आवश्यकता अनुभव करें, तो इस प्रतिवेदन का हिन्दी अनुवाद करवा सकता है परन्तु इस प्रतिवेदन के हिन्दी अनुवाद में निम्नलिखित अंकित होना चाहिएः ''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।

संलग्नकः उपर्युक्तानुसार

Yours Faithfully,
Raj Kumar
Dy. Director

Opinion of the Comptroller & Auditor General of India on the Accounts of Indian Institute of Technology, Banaras Hindu University (IIT-BHU) Varanasi for the year ended 31 March 2025

Opinion

We have audited the financial statements of Indian Institute of Technology, Banaras Hindu University (IIT-BHU) Varanasi (Institute) which comprise the statement of financial position as at 31st March, 2025 and the Income & Expenditure Account/Receipts & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 23(2) of the Institute of Technology Amendment Act,1961 (Amendment 2012).

This 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, disclosure norms, etc. Audit observations on financial transactions regarding compliance with the Law, Rules and Regulations (Propriety & Regularity) and efficiency cum performance aspects, etc., if any, are reported through inspection reports/ CAG's audit reports separately.

In our opinion, the accompanying financial statements of Indian Institute of Technology, Banaras Hindu University (IIT-BHU) Varanasi, read together with the accounting policies and Notes thereon and other matters mentioned in the Separate Audit Report, which follows, **give a true and fair view** of the financial position of the autonomous body as at March 31, 2025, and (of) its financial performance and its cash flows for the year then ended in accordance with format applicable to the Institute/accounting standards generally accepted in India.

Basis for Opinion

We conducted our audit in accordance with CAG's auditing regulations/standards/manuals/guidelines/guidance notes/orders/circulars etc. Our responsibilities are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the financial statements

The Governing Body of the Institute is responsible for the preparation and fair presentation of the financial statements in accordance with format applicable to the Institute and accounting standards generally accepted in India, and for internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion in accordance with CAG's auditing regulations/standards/manuals/guidelines/guidancenotes/orders/circulars etc.

Place: Lucknow
Date: 23-12-2025

For and on behalf of the CAG of India

Sanjay Kumar

Principal Director of Audit (Central) Lucknow

Separate Audit Report on the Accounts of Indian Institute of Technology, Banaras Hindu University (IIT-BHU) Varanasi for the year ended 31 March 2025

(A) Balance Sheet

Application of Fund

Investments Others (Schedule-6) **Rs. 880.35 crore**

The above includes Rs. 647.10 crore of term deposits whereas term deposits are required to be included under Current Assets as per MHRD format. Thus, Investments Others (Schedule-6) is overstated by Rs. 647.10 crore and Current Assets (Schedule-7) is understated by the same amount.

(B) Income and Expenditure Account

(B.1) Income from Investments (Schedule-11) **Rs. 43.82 crore**

The Institute has included interest amount of Rs. 39.03 crore on term deposits under 'Income from investments' instead of 'Interest earned'. This resulted in overstatement of 'Income from investments' by Rs. 39.03 crore and understatement of 'Interest earned on term deposits' by the same amount.

(B.2) Finance Costs (Schedule-20) **Rs. 6.18 crore**

The Institute has reflected interest (HEFA Loan) Rs. 6.17 crore as a finance cost in Schedule-20 instead of capitalizing it under WIP. This is contrary to the Formats of Financial Statements for Central Higher Educational Institutions. Thus, the Finance cost is overstated by Rs. 6.17 crore and Fixed Assets Schedule-4 (capital WIP) is understated by Rs. 6.17 crore.

(C) Receipts and Payments Account

The Institute needs to rectify closing balance of deposit accounts depicted under Receipts & Payment Account as this includes Rs. 250.43 crore invested as government securities.

(D) Accounting Policies/Notes to Account

(D.1) The Institute needs to disclose its contingent liabilities of pending lawsuits under Schedule-24 as there are 2 financial lawsuits pending against the institute for claim of Rs. 22.92 lakhs and 6.67 lakhs respectively.

(D.2) The Institute has reflected negative adjustment of Rs. 18.37 crore at serial no. 12 in Computer and peripherals under Tangible fixed Assets (Schedule-4) as a result of correction made during the financial year for earlier year errors. This needs to be included in the Note to accounts.

(E) General

(E.1) The Institute has not adhered to accrual accounting in some instances of Repair & Maintenance Expenses. This needs to be ascertained in future in all such expenses.

(E.2) The Institute has reflected Rs. 5.50 crore as addition to Buildings, whereas after scrutiny it was found that building works of Rs. 14.76 crore was handed over to the institute during the current financial year. This needs to be reconciled.

(E.3) The Institute has reflected Rs. 13.52 crore as addition to Capital work in progress , whereas after scrutiny of Expenditure on account of all construction works during the current financial year 2024-25 it was found to be Rs. 28.34 crore. This needs to be reconciled.

(E.4) The Institute has reflected the entire amount of Sundry Debtors Rs. 9.28 crore as others (Debtors outstanding less than 6 months).This needs to be classified as the debtors outstanding for a period exceeding six month and other in adherence to AS-01 for proper disclosure of debtors.

(F) Management Letter

Deficiencies which have not been included in this Separate Audit Report have been brought to the notice of the Management through a Management Letter issued separately for remedial/corrective action.

(G) Assessment of Internal Controls

(i) Adequacy of Internal Control System:

Inadequacy of the internal control system of the Institute is characterized by the following deficiencies:

- There are long outstanding un-reconciled entries in Bank reconciliation statement amount of Rs. 9.43 crore from 2015-16 to 2023-24 that need to be reconciled.
- Non-filling of 248 vacancies in the teaching positions vis-a-vis sanctioned strength which is approximately 41 per cent.
- There is no centralized purchase section in the institute.
- Non-initiation of efforts towards finalization of pending MOU between BHU, Varanasi and IIT (BHU) Varanasi leading to old fixed assets obtained from BHU, Varanasi being not taken into books of accounts.
- Non-maintenance of consolidated Assets Register in the Institute.
- Non-adjustment of advance amounting to Rs. 1.07 Lakh.

(ii) Adequacy of Internal Audit System:

There is no Internal Audit System in the Institute. It conducts only pre-audit to the matters related to pay fixation, retirement benefits and advances etc.

(iii) System of Physical verification of fixed assets :

Physical verification of the fixed assets has been conducted for the year 2024-25.

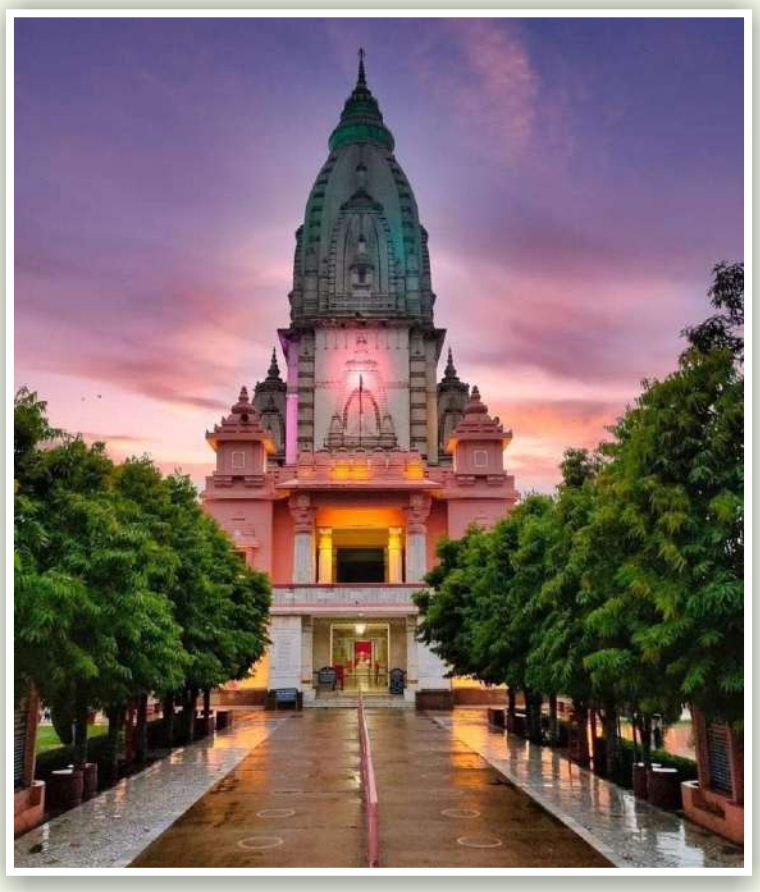
(iv) System of Physical verification of inventory:

Physical verification of inventory has been conducted for the year 2024-25.

(v) Regularity in payment of statutory dues:

No irregularity was noticed in payment of statutory dues during 2024-25.

(H) Grants in aid

Out of the grants in aid of Rs. 374.95 crore received during the year, the Institute could utilize a sum of Rs. 366.72 crore leaving a balance of Rs. 8.23 crore which lapsed automatically on TSA window leaving nil balance as on 31 March 2025.

Digitally Signed by
Sanjay Kumar
Date : 23-12-2025
Principal Director of Audit (Central) Lucknow