ANNEXURE-IV

BALANCE SHEET

Financial Year
2024-25

Chaudhary Bansi Lal University
Bhiwani 127021 (Haryana)

S.k.Singla And Associates
1042, Sector 46, Near Gate No:-02
Sector 46, Gurgaon-122003
E-mail:- ca.sksa86@gmail.com
Mobile: - 98131-40905

S.k.Singla & Associates
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To
The Registrar
CHAUDHARY BANSI LAL UNIVERSITY,
Hansi Road, Bhiwani, Haryana- 127021

Report on Financial Statements:

We have audited the attached Balance Sheet and Income & Expenditure Account of all the funds of CHAUDHARY BANSI LAL UNIVERSITY, Hansi Road, Bhiwani, Haryana- 127021 as on 31st March, 2025.

Management's Responsibility for the Financial Statement:

The University Management is responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, Receipts and Payments in accordance with the accounting principles generally accepted in India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the Assets of the Institution and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the Accounting Records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.
An audit involves performing procedure to obtain, on a test basis, audit evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risk of material misstatement of the financial statements, whether due to error.
An audit also includes evaluating the appropriateness of accounting policies used and reasonability of accounting estimates made by the management as well as evaluating the overall presentation of financial statements.
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
It is the policy of the institution to maintain its accounts and prepare its financial statement on cash receipts and disbursement basis. On this basis revenue and related assets are recognised when actually received rather

S. K. SINGLA & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN No. 005903N GURGAON

S.k.Singla And Associates
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Sector 46, Gurgaon-122003
E-mail:- ca.sksa86@gmail.com
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Chartered Accountants

In our opinion and to the best of our information and belief and according to information and explanation given to us the said financial statements prepared on the basis of above method of accounting read with Significant Accounting Policies true and fair view in accordance with significant accounting policy adopted by the management and we report as follows:-

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit;

2. In our opinion, proper books of account as required by law have been maintained by the Institution so far as appears from our examination of the books;

3. The Balance Sheet, Income & Expenditure Account and Receipts & Payment Account dealt with by this report are in agreement with the books of accounts;

4. On the basis of our examination and according to the information and explanations given to us, we report that the said accounts, read with the notes thereon, if any, gives a fair view:
a. In the case of the Balance Sheet, of the state of affairs of the University as at 31st March 2025;
b. In the case of the Income & Expenditure, of the surplus of the University for the year ended on 31st March 2025 and
c. In the case of the Receipts & Payments Account, of the closing balances of the University as at 31st March, 2025.

Subject to the following observations/qualifications:

a) It was observed that the TDS deducted on certain payment of Deep Scientific and Metrex Scientific Instruments Pvt. Ltd. liable under the GST Act (Section 51) was erroneously deposited under the Income Tax head instead of the TDS under GST head.

The prescribed particulars are annexed thereto.

For S.K. Singla & Associates

Satyawan Singh
(Partner)
M.No.-526870
UDIN: 25526870BMKYRE2163
Date- 30.09.2025

S.K. SINGLA & ASSOCIATES CHARTERED ACCOUNTANTS FRN No. 005903N GURGAON

Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)

e-Filing Anywhere Anytime
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number	Date of e-Filing
530756340101125	10-Nov-2025

Name	: CHAUDHARY BANSI LAL UNIVERSITY
PAN/TAN	: AAAGC0177M
Address	: CHAUDHARY BANSI LAL UNIVERSITY,,,HANSI ROAD,BHIWANI,HARYANA - 127021,INDIA
Form No.	: Form 10B (A.Y. 2023-24 onwards)
Form Description	: Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution
Assessment Year	: 2025-26
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 526870

(This is a computer generated Acknowledgement Receipt and needs no signature)

Sl No	Attachment Name	Size(bytes)	Hash value of Attachment
1	bs202425uni.pdf	1404853	3463dce0fb43c874b9a8ec17c9892bd91a3b1e481be02ebe43cd30f0177c5974
2	bs202425uni.pdf	1404853	3463dce0fb43c874b9a8ec17c9892bd91a3b1e481be02ebe43cd30f0177c5974
3	bs202425uni.pdf	1404853	3463dce0fb43c874b9a8e

CH. BANSI LAL UNIVERSITY, BHIWANI

(A State University established under Haryana Act No.25 of 2014)

BALANCE SHEET

AS AT MARCH 31, 2025

(Amount in Rs.)

Particulars	Schedule No.	As at 31st March 2025	As at 31st March 2024
CORPUS/CAPITAL FUND AND LIABILITIES			
RESERVES AND SURPLUS	1	1,96,80,15,019.72	1,93,76,19,910.82
SECURITY DEPOSITS	2	18,99,877.00	36,60,177.00
CURRENT LIABILITIES AND PROVISONS	3	3,04,92,124.92	4,18,55,609.92
TOTAL		**2,00,04,07,021.64**	**1,98,31,35,697.74**
ASSETS			
FIXED ASSETS	4	1,41,18,62,561.13	1,56,73,60,351.13
INVESTMENT	5	13,91,97,537.00	11,17,03,058.00
CAPITAL WORK IN PROGRESS	6	28,16,30,666.00	9,53,48,666.00
CURRENT ASSETS-CASH & BANK BALANCES	7	16,40,92,423.01	20,51,88,722.11
OTHER CURRENT ASSETS	8	36,23,834.50	35,34,900.50
TOTAL		**2,00,04,07,021.64**	**1,98,31,35,697.74**
SIGNIFICANT ACCOUNTING POLICIES	16		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	17		

AS PER OUR AUDIT REPORT OF EVEN DATED
FOR S.K. SINGLA & ASSOCIATES
Chartered Accountants
FRN: 005903N

CA Satyawan Singh
Partner
M No.:526870

Place: Bhiwani
Date: 30.09.2025

S.K. SINGLA & ASSOCIATES CA FRN No. 005903N GURGAON CHARTERED ACCOUNTANTS

Finance Officer

Finance Officer,
CHAUDHARY BANSI LAL UNIVERSITY
BHIWANI

Registrar

Registrar,
Ch. Bansi Lal University
Bhiwani

Joint Director (Audit)
Local Audit Haryana
Ch. Bansi Lal University
Prem Nagar Bhiwani

CH. BANSI LAL UNIVERSITY, BHIWANI

(A State University established under Haryana Act No.25 of 2014)

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED MARCH 31, 2025

(Amount in Rs.)

Particulars	Schedule No.	For the year ended 31st March, 2025	For the year ended 31st March, 2024
INCOME			
Grant-in-Aid and Subsidies	9	36,28,88,953.00	50,41,83,810.00
Other Internal Receipts	10	17,96,80,430.90	20,75,25,492.51
Interest Earned	11	1,99,77,567.00	60,64,972.00
TOTAL		**56,25,46,950.90**	**71,77,74,274.51**
EXPENDITURE			
Research Projects Expenses	12	15,14,834.00	9,82,502.00
Establishment Expenses	13	25,51,50,373.00	21,89,70,917.00
Other Administration Expenses	14	11,19,62,774.00	13,53,40,430.43
Depreciation	15	16,46,34,461.00	18,23,46,025.38
TOTAL		**53,32,62,442.00**	**53,76,39,874.81**
Balance being Surplus carried to General Reserve		**2,92,84,508.90**	**18,01,34,399.71**
SIGNIFICANT ACCOUNTING POLICIES	16		
CONTINGENT LIABILITES AND NOTES ON ACCOUNTS	17		

AS PER OUR AUDIT REPORT OF EVEN DATED
FOR S.K. SINGLA & ASSOCIATES
Chartered Accountants
FRN: 005903N

CA Satyawan Singh
Partner
M No.:526870

Place: Bhiwani
Date: 30.09.2025

S.K. SINGLA & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN No. 005903N GURGAON

Finance Officer

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BHIWANI

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Ch. Bansi Lal University
Bhiwani

Joint Director (Audit)
Local Audit Haryana
Ch. Bansi Lal University
Prem Nagar Bhiwani

CH. BANSI LAL UNIVERSITY

HANSI ROAD, BHIWANI

SCHEDULES FORMING PART OF BALANCE SHEET

(Amount in Rs.)

SCHEDULE-1 RESERVE AND SURPLUS

Particulars	As at 31st March 2025		As at 31st March 2024	
GENERAL RESERVE				
Opening Balance	1,83,86,67,917.82		1,67,39,22,732.11	
Add: Net Surplus	2,92,84,508.90		18,01,34,399.71	
Less: Trfd.to Leave Encashment & Gratuity Fund	40,00,000.00		40,00,000.00	
Less: Trfd.to Depreciation Fund	1,40,73,088.00		1,13,89,214.00	
Add: Performance Security write off	10,000.00			
Add: Library Security write off due to closure of A/c	1,10,022.00	1,84,99,99,360.72		1,83,86,67,917.82
DEPRECIATION FUND				
Opening Balance	7,87,64,120.50		6,73,74,906.50	
Add: Addition from General Fund	1,40,73,088.00	9,28,37,208.50	1,13,89,214.00	7,87,64,120.50
LEAVE ENCASHMENT & GRATUITY FUND				
Opening Balance	2,01,87,872.50		1,61,87,872.50	
Add: transfer from closure of Library Security A/c	9,90,578.00			
Add: Addition from General Fund	40,00,000.00	2,51,78,450.50	40,00,000.00	2,01,87,872.50
TOTAL		**1,96,80,15,019.72**		**1,93,76,19,910.82**

SCHEDULE-2 DETAIL OF SECURITY DEPOSITS

Particulars	As at 31st March 2025		As at 31st March 2024	
Security Earned Money (Last Year Balance)	25,05,177.00		20,95,795.00	
Add: Security Earned Money Current year	6,47,850.00		8,36,613.00	
Less: Refund of Security/ Caution Money	(12,53,150.00)	18,99,877.00	(4,27,231.00)	25,05,177.00
Library Security				11,45,000.00
Performance Security		-		10,000.00
TOTAL		**18,99,877.00**		**36,60,177.00**

SCHEDULE-3 CURRENT LIABILITIES & PROVISION

Particulars	As at 31st March 2025		As at 31st March 2024	
WAPCOS 2nd Component (OB)	2,39,91,315.00		2,39,91,315.00	
GST Payable	2,52,080.42		7,83,528.92	
TDS payable	44,400.00			
Debt Deposit Remittance	62,04,329.50	3,04,92,124.92	1,70,80,766.00	4,18,55,609.92
TOTAL		**3,04,92,124.92**		**4,18,55,609.92**

S. K. SINGLA & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ CA FRN No. 005903N GURGAON

Finance Officer

Finance Officer,
CH. BANSI LAL UNIVERSITY,
BHIWANI-127021 (HRY.)

Registrar

Registrar,
Ch. Bansi Lal Universi
Bhiwani

CH. BANSI LAL UNIVERSITY
HANSI ROAD, BHIWANI

SCHEDULES FORMING PART OF BALANCE SHEET (Amount in Rs.)

SCHEDULE-4 FIXED ASSETS

Particular	As at 31st March 2025		As at 31st March 2024	
Lab Equipment	1,47,72,960.00		1,57,78,440.00	
Library Books and Journals	64,29,785.00		94,82,940.00	
Furniture & Fixture	1,48,84,540.00		1,42,02,056.00	
Computer and IT Products	58,41,678.00		71,28,859.00	
Installation of Telephone	3,721.00		4,378.00	
Vehicles	48,52,117.63		37,68,449.63	
Machinery and Equipments	41,18,126.00		47,31,921.00	
Sport Equipments	13,14,838.00		15,46,868.00	
Building	1,35,96,44,795.50	1,41,18,62,561.13	1,51,07,16,439.50	1,56,73,60,351.13
TOTAL		1,41,18,62,561.13		1,56,73,60,351.13

SCHEDULE-5 DETAILS OF INVESTMENT

Particular	As at 31st March 2025		As at 31st March 2024	
Depreciation Fund (FDR)	9,50,04,023.00		8,86,00,000.00	
(Balance with SBI)	1,49,51,995.50	10,99,56,018.50	5,65,932.50	8,91,65,932.50
Leave Encashment & Gratuity Fund/ Corpus Fund (FDR)	2,41,26,303.00		2,25,00,000.00	
(Balance with SBI)	51,15,215.50	2,92,41,518.50	37,125.50	2,25,37,125.50
TOTAL		13,91,97,537.00		11,17,03,058.00

SCHEDULE-6 CAPITAL WORK IN PROGRESS

Particular	As at 31st March 2025		As at 31st March 2024	
WAPCOS LTD (for Construction of Teaching Block-3)	25,11,82,000.00		6,49,00,000.00	
Advance to NHAI (OB)	3,04,48,666.00	28,16,30,666.00	3,04,48,666.00	9,53,48,666.00
TOTAL		28,16,30,666.00		9,53,48,666.00

SCHEDULE-7 CURRENT ASSETS- CASH & BANK BALANCES

Particular	As at 31st March 2025		As at 31st March 2024	
Cash in Hand	0.00		0.00	
State Bank of India Saving Account -34005285524	5,47,68,611.62		14,30,28,681.02	
State Bank of India Current Account-34087762002	-		7,69,138.45	
H.D.F.C. Saving Account- 50100207375239	30,60,683.59		16,97,298.96	
PNB Saving Account- 3296000102172494	10,19,55,161.31		4,92,90,930.19	
PNB Current Account- 9222002100000011	22,24,481.49		88,79,894.49	
The Bhiwani Central Corporative Bank Saving Account 00334003100004	1,59,577.00		1,54,275.00	
Balance with other branches	19,23,908.00	16,40,92,423.01	13,68,504.00	20,51,88,722.11
TOTAL		16,40,92,423.01		20,51,88,722.11

BANK RECONCILIATION

	SBI S/A -34005285524	H.D.F.C. S/A-50100207375239	Coop Bank S/A 00334003100004
** Balance as per Bank Statement	5,05,79,606.62	30,60,683.59	1,59,577.00
Add: Bal. in Auto Sweep A/c	41,89,005.00	0.00	0.00
** Balance as per Books	5,47,68,611.62	30,60,683.59	1,59,577.00

BANK RECONCILIATION

	PNB S/A 3296000102172494	PNB C/A 9222002100000011
** Balance as per Bank Statement	88,850.92	22,24,481.49
Add: Bal. in Auto Sweep A/c	10,24,30,000.00	
Less: Uncashed Cheques and RTGS failed as on 31/03/2025	43,31,268.00	
Add: charges amt. debited by bank/Cheque Deposited in bank but credit not received	37,67,578.39	
** Balance as per Books	10,19,55,161.31	22,24,481.49

SCHEDULE-8 OTHER CURRENT ASSETS

Particular	As at 31st March 2025		As at 31st March 2024	
TDS RECEIVABLE 2018-19	7,21,777.50		7,21,777.50	
TDS RECEIVABLE 2022-23	-		6,50,279.00	
TDS RECEIVABLE 2023-24	-		5,34,433.00	
TDS RECEIVABLE 2024-25	13,33,474.00			
FDR intt. Accrued including TDS Rs.156858/-	15,68,583.00		16,19,611.00	
Wheat Loan		36,23,834.50	8,800.00	35,34,900.50
TOTAL		36,23,834.50		35,34,900.50

S. K. SINGLA & ASSOCIATES CHARTERED ACCOUNTANTS FRN No. 005903N GURGAON

Finance Officer
Finance Officer,
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BHIWANI-127021 (HRY.)

Registrar
Registrar,
Ch. Bansi Lal University
Bhiwani

CH. BANSI LAL UNIVERSITY
HANSI ROAD, BHIWANI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE

(Amount in Rs.)

SCHEDULE-9 GRANT-IN-AID & SUBSIDIES

Particulars	For the year ended 31st March, 2025		For the year ended 31st March, 2024	
Grant from State Government	36,00,00,000.00		50,00,00,000.00	
Other funding Agencies including Donation (Vehicle)	26,88,953.00		38,83,505.00	
Reasearch Fellowship/Scholarship	2,00,000.00	36,28,88,953.00	3,00,305.00	50,41,83,810.00
TOTAL		**36,28,88,953.00**		**50,41,83,810.00**

SCHEDULE-10 OTHER INTERNAL RECEIPTS

Particulars	For the year ended 31st March, 2025		For the year ended 31st March, 2024	
Tuition Fee & Fines				
(I) Tuition Fee	14,03,400.00		13,15,795.00	
(II) Library Fines	23,260.00		1,200.00	
(III) Admission Fee	20,70,145.00		1,60,45,238.00	
(IV) Registration Fee	1,79,56,800.00		1,02,00,425.00	
(V) Curriculum Fee	71,83,893.50		69,28,867.00	
(VI) Other Fees (Other Charges)	1,30,06,453.00	4,16,43,951.50	87,25,630.00	4,32,17,155.00
Examination Fees				
(I) Revaluation / Rechecking Fee	23,23,630.00		12,86,920.00	
(II) Exam/Late Fee	5,73,23,343.60		8,67,86,656.00	
(III) Application Fee	83,904.00	5,97,30,877.60	6,06,696.00	8,86,80,272.00
Misc. Receipts				
(I) Misc. Receipts	81,57,051.80		1,35,87,150.01	
(II) Rent, Rates & Taxes	6,92,081.00		2,34,862.00	
(III) RTI Fee	5,633.00		5,914.00	
(IV) Development Fee	4,96,02,915.00		4,91,27,148.00	
(V) Migration Fee	24,46,100.00		17,58,895.00	
(VI) Fees from affilated Colleges	72,43,099.00		1,04,28,689.50	
(VII) Leave Salary and Pension Contribution/NPS	8,67,260.00		2,74,519.00	
(VIII) Counselling Fees	92,91,462.00		2,10,888.00	
		7,83,05,601.80		7,56,28,065.51
TOTAL		**17,96,80,430.90**		**20,75,25,492.51**

S. K. SINGLA & ASSOCIATES * CHARTERED ACCOUNTANTS * CA FRN No. 005903N GURGAON

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BHIWANI-127021 (HRY.)

Registrar
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Ch. Bansi Lal University
Bhiwani

CH. BANSI LAL UNIVERSITY
HANSI ROAD, BHIWANI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE

(Amount in Rs.)

SCHEDULE-11 INTEREST EARNED

Particulars	For the year ended 31st March, 2025		For the year ended 31st March, 2024	
INTEREST EARNED				
Bank Interest received	90,68,626.00		25,73,306.00	
Closure of library security FDR	7,98,805.00			
FDR Interest Accrued	15,68,583.00		16,19,611.00	
FDR interest received on maturity	77,72,225.00		14,94,616.00	
Other Bank Interest	6,79,013.00		3,77,439.00	
Interest on Income Tax Refund	90,315.00	1,99,77,567.00		60,64,972.00
TOTAL		**1,99,77,567.00**		**60,64,972.00**

SCHEDULE-12 RESEARCH PROJECTS EXPENSES

Particulars	For the year ended 31st March, 2025		For the year ended 31st March, 2024	
Other Funding Agencies	5,75,238.00			
ICSSR PROJECT OF Dr. Sonu Madan	47910.00		9,82,502.00	
ICSSR project of Dr. Kritika	1,34,790.00			
Science Conclave	7,56,896	15,14,834.00		9,82,502.00
TOTAL		**15,14,834.00**		**9,82,502.00**

S. K. SINGLA & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ CA FRN No. 005903N GURGAON

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Registrar
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Ch. Bansi Lal University
Bhiwani

CH. BANSI LAL UNIVERSITY
HANSI ROAD, BHIWANI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE

(Amount in Rs.)

SCHEDULE-13 ESTABLISHMENT EXPENSES

Particulars	For the year ended 31st March, 2025		For the year ended 31st March, 2024	
1- Remuneration to Teaching Guest Faculty	1,14,32,743.00		1,49,35,959.00	
2- Extension Lecture/ in House seminars	8,62,515.00		8,49,260.00	
3- Salary to Non Teaching Staff	3,60,17,230.00		3,56,35,495.00	
4- PF/NPS Contributions (Non Teaching)	40,48,822.00		37,54,016.00	
5- Maintenance and Repair	31,37,398.00		29,31,595.00	
6-TA/DA	94,43,805.00		71,74,770.00	
7- Remuneration Expenses	6,17,07,869.00		3,79,30,205.00	
8- LTC	18,22,745.00		22,98,990.00	
9- Leave Salary and Pension Contribution	13,03,504.00		18,37,427.00	
10-Research Grant			2,40,938.00	
11-Teaching Department Salary	11,51,19,651.00		10,31,82,597.00	
12- PF/NPS (Teaching)	1,00,34,091.00		81,90,005.00	
13-Placement/Training to students	2,20,000.00	25,51,50,373.00	9,660.00	21,89,70,917.00
TOTAL		25,51,50,373.00		21,89,70,917.00

SCHEDULE-14 OTHER ADMINSTRATION EXPENSES

Particulars	For the year ended 31st March, 2025		For the year ended 31st March, 2024	
1- Purchase of Chemicals	36,62,547.00		26,89,905.00	
2- Contingencies including Stationery	92,68,570.00		1,07,21,304.00	
3- Earn While Learn Scheme	26,250.00		15,000.00	
4- Electricity Expenses	40,05,955.00		49,55,289.00	
5- Contractual/Outsources Services	7,62,93,950.00		7,97,03,391.00	
6- Refund of Fee	24,69,526.00		32,66,404.00	
7- Vehicle Petrol Expenses (POL)	30,50,670.00		26,15,262.00	
8- Postal Charges	1,00,000.00		1,00,000.00	
9-Medical Reimbursement	9,64,592.00		27,27,904.00	
10- Printing Charges	52,967.00		5,52,877.00	
11- Printing of Question Paper & Exam Material	37,55,425.00		89,50,635.00	
12- Advertisement Expenses	2,16,201.00		19,50,748.00	
13-Refreshment & Lunch to the members of various Committee	1,84,030.00		3,86,128.00	
14- Apprenticeship	2,64,561.00		2,72,151.00	
15-Contigencies -R (Teaching)	5,13,943.00		7,36,967.00	
16- Unforeseen Expenditure	10,44,187.00		16,24,980.00	
17-Maintenance of Vehicles	2,37,322.00		3,05,892.00	
18-Payment of Govt. Audit Fee	--		32,94,747.00	
19- Landscaping and Horticulture	6,56,665.00		9,36,635.00	
20-Field Work/archeological Work	2,89,671.00		3,37,568.00	
21- Convocation	2,70,565.00		29,03,755.00	
22-Cultural & other Activities	4,84,291.00		7,23,657.00	
23- Legal Expenses	1,79,800.00		2,02,000.00	
24-Newspapers & Magzines	86,198.00		1,10,616.00	
25-Membership Fees to Various Bodies	59,000.00		59,000.00	
26-Organisation of special function, festivals and competition for hobbies	10,200.00		3,71,640.00	
27-Rent, Rates & Taxes	1,22,486.00		2,14,104.00	
28-Scholarship from govt. Expenses	9,23,347.00		11,88,495.00	
29-Hiring of Vehicle Charges	11,31,201.00		16,20,865.00	
30-Conference/ Symposia/ Workshop	5,57,592.00		9,50,077.00	
31-Inspection & affiliation fee	2,95,112.00		2,95,200.00	
32-Exgratia assistant to families of deseased University Employee	5,65,645.00		5,10,454.00	
33- Bank Charges	--		25,075.43	
34- Purchase of animals/ Regn fees	61,705.00		11,705.00	
35- E-Governence Charges	33,600.00			
36- VC Discretionery Fund	1,00,000.00	11,19,62,774.00		13,53,40,430.43
37- Unfiltered Water supply	25,000.00			
TOTAL		11,19,62,774.00		13,53,40,430.43

S. K. SINGLA & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN No. 005903N GURGAON

Finance Officer
Finance Officer,
CH. BANSI LAL UNIVERSITY,
BHIWANI-127021 (HRY.)

Registrar
Registrar,
Ch. Bansi Lal University
Bhiwani

CH. BANSI LAL UNIVERSITY

HANSI ROAD, BHIWANI

SCHEDULES FORMING PART OF BALANCE SHEET
AS AT MARCH 31, 2025

(Amount in Rs.)

SCHEDULE-15 DEPRECIATION CHART

Particular	Opening W.D.V. as on 01.04.2024	Purchase Before 3rd Oct 2024	Purchase on and After 3rd Oct 2024	Total	Rate of Depreciation	Depreciation Amount	Closing W.D.V. as on 31.03.2025
1- Lab Equipments	1,57,78,440.00	9,30,944.00	6,16,198.00	1,73,25,582.00	15%	25,52,622.00	1,47,72,960.00
2- Library Books and Journals	94,82,940.00	9,41,783.00	2,18,689.00	1,06,43,412.00	40%	42,13,627.00	64,29,785.00
3- Furniture & Fixture	1,42,02,056.00	20,13,352.00	3,05,971.00	1,65,21,379.00	10%	16,36,839.00	1,48,84,540.00
4- Computer and IT Products	71,28,859.00	6,88,851.00	14,38,815.00	92,56,525.00	40%	34,14,847.00	58,41,678.00
5- Installation of Telephone	4,378.00	-	-	4,378.00	15%	657.00	3,721.00
6- Purchase of Vehicles	37,68,449.63	10,93,386.00	7,77,900.00	56,39,735.63	15%	7,87,618.00	48,52,117.63
7- Machinery and Equipments	47,31,921.00	86,400.00	24,382.00	48,42,703.00	15%	7,24,577.00	41,18,126.00
8- Sports Equipments	15,46,868.00			15,46,868.00	15%	2,32,030.00	13,14,838.00
9- i) Building-	1,50,85,92,687.00			1,50,85,92,687.00	10%	15,08,59,269.00	1,35,77,33,418.00
ii) Porta Cabin	16,53,502.50			16,53,502.50	10%	1,65,350.00	14,88,152.50
iii) Rotary with stone sculpture	4,70,250.00			4,70,250.00	10%	47,025.00	4,23,225.00
TOTAL	**1,56,73,60,351.13**	**57,54,716.00**	**33,81,955.00**	**1,57,64,97,022.13**		**16,46,34,461.00**	**1,41,18,62,561.13**

Finance Officer

Finance Officer,
CHAUDHARY BANSI LAL UNIVERSITY
BHIWANI

S. K. SINGLA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN No. 005903N
GURGAON

Registrar

Registrar,
Ch. Bansi Lal University
Bhiwani

SCHEDULE-16 SIGNIFICANT ACCOUNTING POLICIES

1. ACCOUNTING POLICY

University maintains Receipts & Payments Account on the basis of Double Entry Accounting System.Income and expenditure of the University have been accounted for on the basis of Marcantile system except fee receipts from colleges and students which are booked on receipt basis.

2. INVESTMENTS

2.1 All investments are valued at cost.

2.2 Fixed deposits with banks are classified as investments (Schedule-5) irrespective of the duration.

2.3 Interest received on investments are credited and accounted for to respective income head.

3. GOODS & SERVICES TAX (GST)

3.1 University has taken regular registration under Goods & Services Tax from September 2019 and is filing GST Returns regularly on timely basis.

3.2 University also has GST TDS Registration under GST and is filing GST TDS Returns regularly on timely basis.

4. FIXED ASSETS

4.1 University has maintained fixed assets register showing date of purchase of assets, cost of purchase of asset.

4.2 Fixed assets are purchased/received by way of monetary grant as well as non monetary grant/donation also.

5. DEPRECIATION

Depreciation on fixed assets has been provided as per the rate specified in Income Tax Act,1961 on Written down value basis.

6. MISCELLANEOUS EXPENDITURE

Nil

7. ACCOUNTING FOR SALES

Not Applicable

8. GOVERNMENT GRANT-IN-AID & SUBSIDIES

8.1 Grant-in Aid received from State Government has been accounted on receipt basis and same has been shown income of the University.

9. FOREIGN CURRENCY TRANSACTIONS

No foreign Currency Transaction made during the year.

10. LEASE

University has taken 629 Bigah 16 Biswa on lease basis at the rate of 132/- per year

11. RETIREMENT BENEFITS

11.1 Provision for liability towards gratuity payable on death/retirement of employee has been made on estimated basis from General Fund of the University.

11.2 Provision for accumulated leave encashment benefit to the employees has been made on estimated basis from General Fund of the University.

11.3 The amount provided for Gratuity and leave encashment has been invested in Fixed Deposits.

S. K. SINGLA & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN No. 005903N GURGAON

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Registrar

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Bhiwani

SCHEDULE-17 CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

1. CONTINGENT LIABILITIES

The GST Deptt. had raised a GST demand of Rs. 21,22,470/- for College Affiliation Fee for the FY 2017-18 to 2018-19. Against this demand, the University is in appeal before Jt. Commissioner (Appeal) Panchkula. As matter is under litigation so no liability has been provided therefore.

2. CAPITAL COMMITMENTS

Not Applicable

3. LEASE OBLIGATIONS

As per Agreement

4. PREVIOUS YEAR FIGURE

4.1 Previous year figures have been regrouped/reported wherever necessary.

5. TAXATION

As income of the University is exempt under section 11 of the Income Tax Act, 1961 so no provision for Income Tax has been considered necessary.

6. FOREIGN CURRENCY TRANSACTION

6.1 Value of import calculated on C.I.F Basis: Nil
- -Purchase of finished goods
- -Raw material & components (including In-transit)
- -Capital Goods
- -Stores, spares and consumables

6.2 Expenditure in Foreign Currency: Nil
- -Travel
- -Remittances and Interest Payment to Financial Institutions/Banks in Foreign Currency
- -Other Expenditure:
  - a) Commission on sale
  - b) Legal and Professional Expenses
  - c) Miscellaneous Expenses

6.3 Earnings: Value of exports on FOB Basis: Nil

As Auditors
- Taxation Matters
- For Managemnet Services
- For Certification

7. Schedule 1 to 17 are annexed to and form an integral part of Balance Sheet at 31-03-2025 and Income & Expenditure account for the year ended on that date.

FOR S.K. SINGLA & ASSOCIATES
Chartered Accountants
FRN: 005903N

CA Satyawan Singh
Partner
M No.:526870

Place: Bhiwani
Date: 30.09.2025

S.K. SINGLA & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN No. 005903N GURGAON

Finance Officer

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