



ANNUAL ACCOUNTS
2021-2022

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY
(A CENTRAL UNIVERSITY)
SRINAGAR (GARHWAL)

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)

BALANCE SHEET AS AT 31.03.2022

Amount in Rupees

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND	1	(29037,16,536)	(16397,23,843)
DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS	2	12558,53,674	12430,05,940
CURRENT LIABILITIES AND PROVISIONS	3	83626,65,766	71004,05,451
Total		67148,02,904	67036,87,547
APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
FIXED ASSETS	4		
Tangible Assets		36392,70,609	37477,23,195
Intangible Assets		115,24,880	122,52,000
Capital Work in Progress		25,28,892	21,86,268
INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS	5		
Long Term		12558,53,674	12430,05,940
Short Term		-	-
INVESTMENTS - OTHERS	6	-	-
CURRENT ASSETS	7		
LOANS, ADVANCES AND DEPOSITS	8		
		13339,70,283	12261,89,620
		4716,54,566	4723,30,524
Total		67148,02,904	67036,87,547

SIGNIFICANT ACCOUNTING POLICIES 23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 24

Finance Officer

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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)
INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED ON 31.03.2022

Amount in Rupees

PARTICULARS	Schedule	Current Year	Previous Year
INCOME			
Academic Receipts	9	3671,79,158	2718,92,432
Grants/ Subsidies	10	12649,75,904	14590,96,433
Income from Investments	11	162,19,051	94,04,158
Interest Earned	12	218,67,562	234,05,768
Other Income	13	533,09,010	363,43,133
Prior Period Income	14	-	-
Total (A)		17235,50,685	18001,41,924
EXPENDITURES			
Staff Payments and Benefits (Establishment Expenses)	15	26913,12,172	15303,15,664
Academic Expenses	16	635,08,135	535,75,054
Administrative and General Expenses	17	1777,29,233	1779,23,451
Transportation Expenses	18	22,42,622	9,30,880
Repair and Maintenance	19	250,51,406	270,09,704
Finance Costs	20	10,43,984	12,40,903
Depreciation	4	1552,46,069	1502,70,551
Other Expenses	21	51,476	-
Prior Period Expenses	22	29,400	12,60,440
Total (B)		31162,14,498	19425,26,647
Balance Being excess of Income over Expenditure (A-B)		(13926,63,813)	(1423,84,723)
Transfer to / From Designated Fund		-	-
Building Fund		-	-
Others (Specify)		-	-
Balance being Surplus/ (Deficit) Carried to Capital Fund		(13926,63,813)	(1423,84,723)

SIGNIFICANT ACCOUNTING POLICIES	23
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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)

BALANCE SHEET AS AT 31.03.2022

SCHEDULE - 1 CORPUS/ CAPITAL FUND

Amount in Rupees

PARTICULARS	Current Year	Previous Year
Balance at the beginning of the year	(16397,23,843)	(16045,74,989)
Add: Contributions towards Corpus/ Capital Fund		
Add: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure	438,27,947	1118,17,237
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		-
Prior Period Adjustments (Net)	848,43,174	(45,81,368)
Add: Excess of Income over expenditure transferred from the Income & Expenditure Account	(13926,63,813)	(1423,84,723)
Total	(29037,16,536)	(16397,23,843)
Less: Prior Period Adjustments	-	-
Less: Transfer to / Endowment Fund	-	-
Deduct: Deficit transferred from the Income and Expenditure Account	-	-
BALANCE AT THE YEAR END	(29037,16,536)	(16397,23,843)

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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)

BALANCE SHEET AS AT 31.03.2022

SCHEDULE 2 - DESIGNATED/ EARMERKED/ ENDOWMENT FUNDS

Amount in Rupees

Particulars	EARMARKED FUND		TRUST MONEY FUND		EMPLOYEE GPF FUND		TOTAL	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
A.								
a) Opening balance	3179,66,404	3058,37,693	322,98,394	303,50,637	8927,41,142	8491,01,052	12430,05,939	11852,89,381
a)(i) Transfer from Corpus								
b) Additions during the year:	-	-	-	-	-	-	-	-
c) Income from investments made of the funds								
d) Accrued interest on investments/ Advances	119,58,350	121,28,711	2,67,821	19,47,758	519,99,877	513,67,140	642,26,048	654,43,609
e) Interest on Savings Bank a/c								
f) Other additions (specify nature)	-	-	-	-	-	-	-	-
TOTAL (A)	3299,24,754	3179,66,404	325,66,215	322,98,394	9447,41,019	9004,68,192	13072,31,987	12507,32,990
B.								
Utilisation/Expenditure towards objectives of funds								
i) Capital Expenditure								
-Fixed Assets	-	-	-	-	-	-	-	-
-Others	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
ii) Revenue Expenditure								
-Salaries,wages & allowances (GPF paid Net)	-	-	-	-	513,78,314	77,27,050	513,78,314	77,27,050
-Consumables	-	-	-	-	-	-	-	-
-Contingency	-	-	-	-	-	-	-	-
-Fellowship	-	-	-	-	-	-	-	-
-Research	-	-	-	-	-	-	-	-
-Travel	-	-	-	-	-	-	-	-
-Books	-	-	-	-	-	-	-	-
-Cash Award	-	-	-	-	-	-	-	-
-Scholarship	-	-	-	-	-	-	-	-
-Others	-	-	-	-	-	-	-	-
Total	-	-	-	-	513,78,314	77,27,050	513,78,314	77,27,050
TOTAL (B)	-	-	-	-	513,78,314	77,27,050	513,78,314	77,27,050
Closing Balance at the year end (A-B)	3299,24,754	3179,66,404	325,66,215	322,98,394	8933,62,705	8927,41,142	12558,53,674	12430,05,940

Represented by

Cash and Bank Balances	14,53,293	14,53,293	2,92,796	2,78,696	1,01,719	773,67,566	18,47,808	790,99,555
Investments	3245,85,568	3086,72,829	319,32,075	313,52,972	8932,60,985	8153,73,576	12497,78,628	11553,99,377
Interest accrued but not due	38,85,893	78,40,282	3,41,344	6,66,726	-	-	42,27,237	85,07,008
Total	3299,24,754	3179,66,404	325,66,215	322,98,394	8933,62,705	8927,41,142	12558,53,674	12430,05,940

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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)

BALANCE SHEET AS AT 31.03.2022

SCHEDULE 3 - CURRENT LIABILITES & PROVISIONS

Amount in Rupees

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A. CURRENT LIABILITIES		
1. Deposits from staff	0	0
2. Deposits from students	0	0
3. Sundry Creditors		
a) For Goods & Services	0	0
b) Others	0	0
4. Deposit- Others (including EMD, Security Deposit)	0	0
5. Statutory Liabilities (TDS):		
a) Overdue	0	0
b) Others	0	0
6. Others Current Liabilities		
a) Receipts against Sponsored Projects	968,79,796	1015,65,596
b) Receipts against sponsored fellowships & scholarships	96,96,927	96,94,496
c) Unutilised Grants (Plan XII)	1848,69,714	3499,53,715
d) Unutilised Grants (Plan XII- Wi-Fi Grant)	1676,84,000	1676,84,000
e) Fund for Remedial Coaching Cell (SC/ST/ Minorities)	24,44,636	25,76,636
f) Security Deposit	569,00,855	569,00,855
g) Salary Payable	1155,57,055	887,55,302
h) Electricity Expenses Payable	8,53,382	6,94,361
i) Telephone Expenses Payable	1,82,606	2,26,774
j) Pension Payable	18,06,936	127,47,586
k) Professional Charges Payable	8,11,840	8,11,840
l) Establishment of Community Colleges	17,46,867	17,46,867
m) One Time Grant	1050,74,600	1050,74,600
n) Unutilized Grant (Non- Recurring) 2017-2018	417,74,000	417,74,000
o) Unutilized Grant (Non- Recurring) 2019-2020	59,93,639	334,22,994
p) GLIC Claim Payable	16,97,103	7,03,835

q) Municipal Charges Payable	-	-
r) Water Charges Payable	-	7,35,081
s) GST TDS Payable	4,446	12,634
t) Interest Refundable on Grants 2020-2021	-	10,55,009
u) Leave Encashment Payable	39,47,215	9,01,060
v) Security Expenses Payable	123,94,463	4,20,887
w) Gardening Expenses Payable	1,83,245	-
x) Generator and Fuel Charges Payable	26,638	-
xi) Labour Cess Payable	-	-
TOTAL (A)	8105,29,963	9761,36,181
B. PROVISIONS		
1. For Taxation		
2. Gratuity	4390,33,515	4385,63,221
3. Superannuation/Pension	67038,82,955	53372,75,754
4. Accumulated Leave Encashment	4092,19,333	3471,08,348
5. Trade Warranties/Claims		
6. Others (Specify)		
TOTAL (B)	75521,35,803	61229,47,323
TOTAL (A+B)	83626,65,766	70990,83,504

Note: Unutilized grants 6(d) will include grants received in advance for next year.

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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR
BALANCE SHEET AS AT 31.03.2022

Schedule - 3(a) SPONCERED PROJECTS

Amount in Rupees

HEAD OF ACCOUNTS	OPENING BALANCE AS ON 01.04.2021		TRANSACTIONS DURING THE YEAR 2021-2022		CLOSING BALANCE AS ON 31.03.2022	
	Debit	Credit	Debit	Credit	Debit	Credit
BRNS PROJECT						
Atomic Energy Regulatory		55,214				55,214
Bhaba Atomic Research Centre		1,72,871	71	5,495		1,78,295
<i>A Comparative Study...Background Radiation Areas</i>		15,710				15,710
<i>Atomic Energy Dept. Science Research Centre</i>		2,82,583				2,82,583
<i>DAE-BRNS (DR R C RAMOLA)</i>		4,20,636		5,208		4,25,844
<i>DAE-BRNS-PROJECT (DR BEENA JOSHI)</i>		3,60,723	3,69,963	9,833		593
<i>RESEARCH PROJECT -A.BORAI</i>		32,066				32,066
DRS SAP Programmes (UGC)						
<i>DRS-SAP Chemistry</i>		68,86,755		1,15,722		70,02,477
<i>DRS-SAP TOURISM DEPTT</i>		1,147	1,147			
DST Schemes and Programmes						
<i>Causes of Slope Failure.....Jaggi Bhagwan Landslide</i>		3,36,140				3,36,140
<i>DST (CCP)- H.C.NAINWAL</i>		8,11,060	6,98,292	9,051		1,21,819
<i>DST INSPIRE Y.P.SUNDRIYAL</i>		17,22,720	18,05,719	34,26,532		33,43,533
<i>DST Project- Alok Sagar Gautam Physics</i>		58,353	11,65,862	11,07,899		390
<i>DST -SERB (DR MANISH KUMAR)</i>		1,436	1,436			
<i>FIST PROGRAME DST CHEMISTRY</i>		164,33,566		4,81,780		169,15,346
<i>FIST Programme Physics DST</i>		23,23,522				23,23,522
<i>For Strengthening the Seed Centre</i>		54,921	54,921			
<i>Paleoscience Studies..in Alkananda Valley</i>		2,85,349	2,85,349			
<i>Reliability & Cost Benfit Analysis</i>		1,09,909		3,496		1,13,405
<i>Study of Photo Physical Process of Flurophors</i>		19,983	19,983			
GBPIHED ALMORA						
<i>Habitat Utilization.....Himalyan Mouse Hare</i>		9,321				9,321
HERBAL RESEARCH & DEVELOPMENT INST..						

HEAD OF ACCOUNTS	OPENING BALANCE AS ON 01.04.2021		TRANSACTIONS DURING THE YEAR 2021-2022		CLOSING BALANCE AS ON 31.03.2022	
	Debit	Credit	Debit	Credit	Debit	Credit
<i>RESEARCH PROJECT-R.S.NEGI</i>		64,321	64,321			
ICSSR						
<i>A Study of Empower...Himalya in Last Decade</i>		27,320				27,320
<i>ICSSR Dr. Rashmi Dhodi</i>		74,579		2,203		76,782
<i>I.C.S.S.R PROJECT</i>		49,994		3,319		53,313
<i>ICSSR PROJECT-Annapurna Nautiyal -II</i>		66,248		1,942		68,190
<i>ICSSR Project Prof-Annapurna Nautiyal-UNNAT BHARAT</i>		64,881	51,256	1,310		14,935
<i>RESEARCH PROJECT-S.C.BAGRI</i>		422	428	6		
MINISTRY OF EARTH SCIENCES						
<i>Strain Budget Plate Convergence..Processes</i>		1,22,037				1,22,037
Ministry of Environment & Forests						
<i>IndianCouncil Forestry Research Education</i>		20,887		665		21,552
<i>Valley of Flower Project</i>		92,833		3,468		96,301
Ministry Of Health and Family Welfare						
<i>Population Assessment----Himalayas</i>		4,107	4,107			
Ministry of Science & Technology						
<i>DBT-HRD HOD ZOOLOGY</i>		12,523		60,04,897		60,17,420
<i>Landslide Hazard....Road Section</i>		5,66,463				5,66,463
<i>Promotion of Biology Teaching..Scheme</i>		1,32,262		4,669		1,36,931
Ministry of Statistics& Implementation						
<i>Effect of Education....Kumaun Families</i>		54,472	54,472			
NATIONAL BAMBOO MISSION MINISTRY						
<i>Conservation & Sustanble Develpmnt...in Garhwal Him</i>		9,392	9,392			
Other Projects						
DEPARTMENT OF BIOTECHNOLOGY		1,260		46		1,306
Department of Botany...in Garhwal University		2,006		63		2,069
Planning Commission		52,693	52,693			
STATE BIOTECHNOLOGY PROGRAMME		14,376	14,376			
<i>Assessing & Monitoring Climates</i>		13,314		390		13,704
<i>CSIR Project- Prof D S Negi</i>		9,33,061	9,33,061	28,507		28,507

HEAD OF ACCOUNTS	OPENING BALANCE AS ON 01.04.2021		TRANSACTIONS DURING THE YEAR 2021-2022		CLOSING BALANCE AS ON 31.03.2022	
	Debit	Credit	Debit	Credit	Debit	Credit
<i>DR. A K Negi, Forestry PROJECT</i>		2,00,352		6,374		2,06,726
<i>DR.D.S.CHAUHAN -ICFRE</i>		490		20		510
<i>DR. K.D.PUROHIT LOC (IAGR&G)</i>		10,985				10,985
<i>DR. MANISH UNIYAL</i>		3,104		100		3,204
<i>Glaciers in the Upper(D R Hc Nainwal)</i>		1,415		45		1,460
<i>HRDI PROJECT -AJEET SINGH</i>		4,81,534		14,118		4,95,652
<i>ICARF (PROF N P TODRIA</i>		1,595		60		1,655
<i>I.C.M.R FELLOWSHIP</i>		28,029		764		28,793
<i>IIT ROORKEE Consultancy Forestry</i>		36,797	4,32,030	4,37,042		41,810
<i>IITTM Project - S C Bagri (N)</i>		42,155	177	1,576		43,554
<i>Identifying the Change.....Assisted Migration</i>		2,403	2,403			
<i>Jaggi Bagzulan Landslide Central Garhwal Himalaya</i>		1,25,285		3,673		1,28,958
<i>MINISTRY OF SCIENCE & TECHNOLOGY</i>		1,86,000				1,86,000
<i>MISC PROJECTS</i>		14,81,115	14,560	2,94,950		17,61,505
<i>National Mission for Manuscripts of J K Godiyal(N)</i>		4,553	4,553			
<i>Professor S.K Gupta SSS Program</i>		63,623	66,671	3,048		
<i>Prof Pardeep Mangain SSS Project</i>		28	28			
<i>PROJECT Dr. POOJA SAKLANI</i>		28,451	74,681	1,19,629		73,399
<i>Tecteno Gemographic Evolution.....at Alaknanda Vall</i>		11,48,591	2,00,000	13,151		9,61,742
<i>Training Workshop (U-Cost) (N)</i>		2,37,944	2,37,944			
<i>USBD Project</i>		513	513			
<i>USBD Project - L R Dangwal (N)</i>		1,332	1,332			
<i>WWFI PROJECT (DR P NAUTRIL</i>		2,10,740				2,10,740
Other Schemes						
<i>DST INSPIRE Y.P.SUNDARIYAL (I)</i>		70,625	70,625			
<i>Pandit Madan Mohan Malaviyal (Pmmmmmtt)</i>		415,90,775	226,44,594	158,38,516		347,84,697
UGC(SPONSORED PROJECT)						
<i>Aquatic Biodiversity...Biotope Valley</i>		9,37,792				9,37,792
<i>Baseline Demographic& Economy Survey</i>		7,197	7,197			
<i>Certain Problems in Complex...Spaces</i>		2,36,741	2,36,741			

HEAD OF ACCOUNTS	OPENING BALANCE AS ON 01.04.2021		TRANSACTIONS DURING THE YEAR 2021-2022		CLOSING BALANCE AS ON 31.03.2022	
	Debit	Credit	Debit	Credit	Debit	Credit
CHEMISTRY ONE TIME GRANT		2,31,732	2,31,732			
COLD WATER FISH DIVERSITY..in Garhwal Himalaya		9,824				9,824
Combined Project		9,79,820		36,607		10,16,427
Conserv. Biology of Cobitd FishFrm Mandal Riv		14,555	14,555			
Department of Environmentle....Science		9,50,718	1,95,018	34,297		7,89,997
Development Ofvalue Added Herbal...Phytoconstitutio		6,657	6,657			
Diversity of Diatoms in Central Highlands		10,023	10,023			
Electrical Propertiesof Mixed Sodium		1,094				1,094
Equipment Head &Chemical Glassware		62,036	62,036			
Evaluationin Yammuna Valley		17,162	17,162			
Infrastructure in Terms of Power Supply		1,25,944	1,25,944			
Problm & Challenges of Travel Trade		2,789	2,789			
RESEARCH PROJECT-KUSUM DOBHAL/MISHRA		4,948	4,948			
RESEARCH PROJECT-M.C.PUROHIT		29,181		796		29,977
Sacred Ecosystem Servises		627		25		652
Strengthening the Community.....Based Ecotour		4,72,697				4,72,697
UGC-BSR RESEARCH GRANT SCIENCE DEPARTMENT		27,90,130		36,410		28,26,540
UGC-DAE (CRS/19/RC15)-AJAY SEMALTY		3,61,774	5,21,279	5,08,947		3,49,442
UGC-DAE-CSR Project CRS- 310 (Dr. Mona Semalty)		35,027	4,49,282	4,47,967		33,712
UGC MOOC PROJECT Dr. AJAY SEMALTY		5,174	5,263	89		
UGC NET EXAM		23,288		870		24,158
UGC Project Shyam Singh		47,017				47,017
WOMEN STUDIES POLITICAL SCIENCE		22,16,602		61,716		22,78,318
Uttarakhand State Council for Science & Technology						
Development of Spring...Watershed of Uttarakha		1,37,279	1,43,901	6,622		
Educating Adoloscent Girls-----Uttarakhand		75,906	73,214	1,722		4,414
INVESTIGATION,IDENTIFICATION....ANALYSIS		21,718		3,111		24,829
PREDATOR...Alknanda Valley in Garhwal Himalya		1,31,390				1,31,390
Recent Development in Chemistry		6,650	6,650			
The Influence of Landuse....Alknanda River in Garhl		140	140			

HEAD OF ACCOUNTS	OPENING BALANCE AS ON 01.04.2021		TRANSACTIONS DURING THE YEAR 2021-2022		CLOSING BALANCE AS ON 31.03.2022	
	Debit	Credit	Debit	Credit	Debit	Credit
<i>U-COST</i>		35	35			
APN - IGES JAPAN RESEARCH PROJECT DR. R K MAIKHURI			3,54,514	5,17,864		1,63,350
Assessment of Impact of Climate Change on Geo (Y.P		89,93,107	56,41,215	2,22,148		35,74,040
Demostration of Modern Fruits... Mid Hill of Uk			94,666	2,51,457		1,56,791
DEVELOPING EMISSION INVENTORY FOR NACI			3,04,724	4,34,061		1,29,337
DST- SERB- INDRASHIS BHATTACHARYA		3,34,548	10,78,077	12,10,980		4,67,451
Ecological Monitoring & Fish Fauna..Alaknanda River		33,546		984		34,530
ESTABLISHMENT OF HERBAL GARDEN---MEDICINAL PLANTS			4,05,308	15,19,757		11,14,450
Formation Mechanism.....Climate at Himalayan		17,649		481		18,130
GPR PROJECT DST PROF HC NAINWAL		1,139	0	64		1,203
HRDI PROJECT -GOPESHWAR CHAMOLI		2,40,000				2,40,000
ICHR PROJECT - VEDIC SEMINAR DR. D.P.SAKLANI		59,375	5,51,182	5,69,894		78,087
ICPR- DR. M.M.SEMWAL			11,389	2,00,000		1,88,611
ICSSR Project Prof. S K Gupta			2,66,611	2,86,335		19,724
IHCUC CONSORTIUM PROJECT		8,40,700	8,50,889	22,764		12,575
IMPRESS-ICSSR PROJECT		26,895	33,920	17,487		10,462
Integrated Studies of Himalayan Cryoshare		2,58,089	7,03,638	8,49,719		4,04,170
JWCT PROJECT DR.V.K.PUROHIT			10,94,361	18,15,007		7,20,646
MSS RAWAT (SEMINAR)		1,17,990				1,17,990
NATIONAL COUNCIL FOR TEACHERS EDUCATION SEMINAR				2,27,435		2,27,435
NMHS/GBPIHED RESEARCH PROJECT S.N. BAHUGUNA		1,07,305		1,18,759		2,26,064
NMHS PROJECT (M C NAUTIYAL)				5,17,264		5,17,264
NMPB PROJECT (DR. V K PUROHIT)			66,531	66,567		36
NMSHE PROJECT PROF.H.C.NAINWAL		1,78,790	1,81,775	2,985		
NRDMS-DST Dr Munesh Kumar		221	31,903	2,92,223		2,60,541
PHYSICAL VERIFICATION OF .PLANTATION UPPER HIMALAYA		8,230	8,230			
Project Dr. Ajay Semalty		32,966	99,124	68,512		2,354
RANPCN - Chemistry (S.C.Sati)		6,417	6,466	49		
Rejuvenation of Drying Springs in Takoli Gad....		4,05,038	649			4,04,389
Research Project Ashok Kumar		4,927		135		5,062

HEAD OF ACCOUNTS	OPENING BALANCE AS ON 01.04.2021		TRANSACTIONS DURING THE YEAR 2021-2022		CLOSING BALANCE AS ON 31.03.2022	
	Debit	Credit	Debit	Credit	Debit	Credit
Research Project Dr. Deepti Prabha		350				350
SAC ISRO PROJECT (PROF. M C NAUTIYAL)			10,52,766	12,54,200		2,01,434
Seed Ecology Project (GBPNIHESD Funded)		75,961		2,226		78,187
SKILL VIGYAN PROGRAM DR. G.K.JOSHI			6,49,603	7,88,585		1,38,983
TO STUDY THE CYANOBACTERIAL DIVERSITY...		82	236	179		25
U COST PROF. R C SUNDRIYAL			1,65,016	10,95,426		9,30,410
U-COST Project Dr. Sarla Saklani		11,25,000	10,28,928	5,207		1,01,279
U.Cost Project Sanjeev Kumar		417	417			
UPSC EXAM CONDUCTION FEE			41,000	41,000		
WILD EDIBLE MUSHROOMS..PROF R.P. BHATT		11,322		360		11,682
Grand Total		1015,65,596	461,74,660	414,88,860	-	968,79,796

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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR
BALANCE SHEET AS AT 31.03.2022

Schedule - 3(b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

Amount in Rupees

HEAD OF ACCOUNTS	OPENING BALANCE AS ON 01.04.2021		TRANSACTIONS DURING THE YEAR 2021-2022		CLOSING BALANCE AS ON 31.03.2022	
	Debit	Credit	Debit	Credit	Debit	Credit
CSIR						
CSIR Fellowship		9,02,066	649	-	-	9,01,417
CSIR Prof S. Dev		24,518	25,242	724	-	-
FELLOWSHIP N.S.PANWAR		3,20,271	3,20,271	-	-	-
JRF SEHAR NAZIM		5,702	5,702	-	-	-
DST(FELLOWSHIP)						
DST INSPIRE FELLOWSHIP		3,13,174	11,95,520	12,74,126	-	3,91,780
N.S.Panwar DST		1,83,583	1,83,583	-	-	-
UGC FELLOWSHIP						
Fellowship Hemlata Bisht (PDF)		38,332	38,332	-	-	-
PDF Gunjan Pandey		2,24,287	1,44,277	1,34,974	-	2,14,984
RAJIV GANDHI NATIONAL FELLOWSHIP		57,58,214	-	3,36,923	-	60,95,137
UGC NET FELLOWSHIP		4,99,286	5,07,174	7,888	-	-
ICSSR FELLOWSHIP		12,05,599	41,29,723	40,27,733	-	11,03,609
Indira Gandhi Single Girls Fellowship(N)		37,281	37,281	-	-	-
<i>KULANAND PUROHIT MEMORIAL GOLD MEDAL</i>		-	-	5,00,000	-	5,00,000
<i>MRS.MALTI PUROHIT SCHOLARSHIP</i>		-	10,000	5,00,000	-	4,90,000
Senior Reserch Fellowship		1,82,183	1,84,707	2,524	-	-
Grand Total	-	96,94,496	27,97,843	15,41,647	-	96,96,927

1. The total of Column 7, (Credit) will appear under the above head, on the liabilities side of the Balance Sheet (Schedule 3).
2. The total of Column 8, (Debit) will appear as Receivables on the Assets side of the Balance Sheet in Schedule 8 (Loan, Advances and Deposits).

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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR

BALANCE SHEET AS AT 31.03.2022

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

Amount in Rupees

Particulars	Current Year	Previous Year
A. Plan grants: Government of India		
Balance B/F	0	0
Add: Transfer from Merged Scheme	0	0
Add: Receipts during the year	0	0
Total (a)	0	0
Less Transfer to Merged Scheme XI	0	0
Less: Utilised for Revenue Expenditure	0	0
Less: Utilised for Capital Expenditure	0	0
Total (b)	0	0
Unutilised carried forward (a-b)	0	0
B. UGC Grants: Plan XII (GD Grant)		
Balance B/F	3499,53,714	3499,53,714
Transferred from UGC XII Plan Merge Scheme		-
Transferred from UGC XII Plan Phd./Non Net Fellowship		-
Bank Interest on Unutilised grant amount		-
Add: Refunds from Agencies		-
Total (c)	3499,53,714	3499,53,714
Less: Refund to UGC (Interest Component on Un-Utilised Grant Amount)	1650,84,000	-
Less: Utilised for Revenue Expenditure	-	-
Less: Utilised for Capital Expenditure	-	-
Total (d)	1650,84,000	-
Unutilised carried forward (c-d)	1848,69,714	3499,53,714
C. UGC Grants: Plan XII (WiFi)		
Balance B/F	1676,84,000	1676,84,000
Receipts during the year		-

	Total (e)	1676,84,000	1676,84,000
Less Tranfer to Merged Scheme XI Plan			
Less: Utilised for Revenue Expenditure		-	-
Less: Utilised for Capital Expenditure		-	-
	Total (f)	-	-
Unutilised carried forward (e-f)		1676,84,000	1676,84,000
D. UGC Grants: Plan XII Merged Scheme			
Balance B/F		-	89,29,804
Receipts during the year		-	-
Bank Interest on Unutilised grant amount		-	-
Other Reversals And Recoveries of Expenses.		-	-
	Total (g)	-	89,29,804
Less: Tranferred to SC/ ST remedial Coaching Cell		-	28,39,305
Less: Tranferred to XII Plan GD Grant		-	60,90,499
	Total (h)	-	89,29,804
Unutilised carried forward (g-h)		-	-
E. UGC Grants: Plan XII Phd/Non Net Fellowship			
Balance B/F		-	226,27,938
Receipts during the year		-	-
Refunds		-	-
Bank Interest on Unutilised grant amount		-	-
	Total (i)	-	226,27,938
Less: Utilised for Revenue Expenditure		-	-
Less: Tranferred to XII Plan GD Grant		-	226,27,938
	Total (j)	-	226,27,938
Unutilised carried forward (i-j)		-	-
F. UGC Grants: Plan XI			
Balance B/F		-	908,28,921
Add: Transfer from Corpus		-	-
Add: Refunds		-	-
Add: Interest Receipts during the year		-	29,82,224

	Total (k)	-	938,11,145
Less: Refund of Grant		-	938,11,145
Less: Utilised for Revenue Expenditure		-	-
Less: Utilised for Capital Expenditure		-	-
	Total (l)	-	938,11,145
Unutilised carried forward (k-l)		-	-
G. UGC Grants Non Recurring (2017-2018)			
Balance B/F		417,74,000	417,74,000
Add: Receipts during the year		-	-
	Total (m)	417,74,000	417,74,000
Less Refunds			
Less: Utilised for Revenue Expenditure		-	-
Less: Utilised for Capital Expenditure		-	-
	Total (n)	-	-
Unutilised carried forward (m-n)		417,74,000	417,74,000
H. UGC Grants Non Recurring (2018-2019)			
Balance B/F		-	198,86,461
Add: Receipts during the year		-	-
	Total (o)	-	198,86,461
Less : Transferred to Non Recurring Grant (2019-2020)		-	6,43,493
Less: Utilised for Revenue Expenditure		-	-
Less: Utilised for Capital Expenditure		-	192,42,968
	Total (p)	-	198,86,461
Unutilised carried forward (o-p)		-	-
I. UGC Grants Non Recurring (2019-2020)			
Balance B/F		334,22,994	565,86,020
Add: Receipts during the year			-
Add: Transferred from Non Recurring Grant (2018-2019)			-
	Total (q)	334,22,994	565,86,020
Less: Refund to UGC (Interest Component on Un-Utilised Grant Amount)		15,56,144	51,57,000
Less: Utilised for Revenue Expenditure		-	-

Less: Utilised for Capital Expenditure	258,73,211	180,06,026
Total (r)	274,29,355	231,63,026
Unutilised carried forward (q-r)	59,93,639	334,22,994
J. UGC Grants Non Recurring (2020-2021)		
Balance B/F	-	-
Add: Receipts during the year	-	1014,00,000
Add: Transferred from Non Recurring Grant (2018-2019)	-	-
Total (q)	-	1014,00,000
Less Refunds	-	60,99,025
Less: Utilised for Revenue Expenditure	-	14,89,764
Less: Utilised for Capital Expenditure	-	938,11,211
Total (r)	-	1014,00,000
Unutilised carried forward (q-r)	-	-
K. Grants from State Government		
Balance B/F	0	0
Receipts during the year	0	0
Total (s)	0	0
Less Refunds	0	0
Less: Utilised for Revenue Expenditure	0	0
Less: Utilised for Capital Expenditure	0	0
Total (t)	0	0
Unutilised carried forward (s-t)	0	0
*Grand Total (A to J)	4003,21,353	5928,34,708

Notes:-

Unutilised grants includes Advances on Capital Account

Unutilised grants include grants received in advance for the next year

Unutilised grants are represented on the Assets side of the Bank Balances, Short Term Deposits with Banks and Advances on Capital Account.

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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2022

SCHEDULE 4 -FIXED ASSETS

(Amount in Rs.)

DESCRIPTION	GROSS BLOCK					DEPRECIATION				NET BLOCK	
	Rate of Depreciation	Cost/valuation As at beginning of the year	Additions during the year	Deductions during the year	Cost/Valuation at the year end	Accumulated dep. As at the beginning of the year	Depreciation on Openings and additions during the Current year	On Deductions during the year	Total up to the year end	As at the current year end	As at the previous year end
I. Land:											
a) Freehold		100,31,428	-	-	100,31,428	-	-	-	-	100,31,428	100,31,428
b) Leasehold		-	-	-	-	-	-	-	-	-	-
II. Buildings:											
a) On Freehold Land	2.00%	34440,99,912	4,69,656	-	34445,69,568	5633,38,539	688,91,391	-	6322,29,930	28123,39,638	28807,61,373
b) On Leasehold Land						-	-	-	-	-	-
c) Ownership Flats/ Premises						-	-	-	-	-	-
d) Superstructures on Land not belonging to educational institutions		-	-	-	-	-	-	-	-	-	-
e) Superstructures on Land, belonging to educational institutions		2949,25,400	-	-	2949,25,400	-	-	-	-	2949,25,400	2949,25,400
III. Plants, machinery & equipment	5.00%	2506,04,123	10,48,099	-	2516,52,222	1217,61,667	125,82,611	-	1343,44,278	1173,07,944	1288,42,456
IV. Vehicle	10.00%	108,25,697	-	-	108,25,697	90,17,658	10,82,570	-	101,00,228	7,25,469	18,08,039
V. Furniture & fixtures	7.50%	2499,55,295	38,79,354	-	2538,34,649	1744,01,821	190,37,599	-	1934,39,420	603,95,229	755,53,474
VI. Office Equipment	7.50%	268,76,598	30,66,108.00	-	299,42,706	105,67,127	22,45,703	-	128,12,830	171,29,876	163,09,471
VII. Computer/peripherals*	20.00%	500,17,138	63,84,978	-	564,02,116	481,35,556	31,58,578	-	512,94,134	51,07,982	18,81,582
VIII. Electric Installations	5.00%	192,21,068	21,44,500	-	213,65,568	48,29,228	10,68,278	-	58,97,506	154,68,062	143,91,840
IX. Library books	10.00%	2707,53,679	3,61,135	-	2711,14,814	1656,24,030	271,11,481	-	1927,35,511	783,79,303	1051,29,649
X. Tube wells & water supply	2.00%	-	-	-	-	-	-	-	-	-	-
XI. Other fixed assets	5.00%	6,03,480	-	-	6,03,480	2,67,040	30,174	-	2,97,214	3,06,266	3,36,440
XII. Other Infrastructure	2.00%	360,18,903	5,62,360	-	365,81,263	26,45,546	7,31,625	-	33,77,171	332,04,092	333,73,357
XIII. Sports Equipments	2.00%	246,98,990	-	-	246,98,990	23,73,588	4,93,980	-	28,67,568	218,31,422	223,25,402
XIV. Campus Development	2.00%	1570,12,668	111,58,000	-	1681,70,668	131,82,670	33,63,413	-	165,46,083	1516,24,585	1438,29,998
XV. Scientific & Laboratory Equip.	8.00%	214,32,810	43,31,795	-	257,64,605	32,09,526	20,61,168	-	52,70,694	204,93,911	182,23,284
Total of Tangible Assets		48670,77,189	334,05,985	-	49004,83,174	11193,53,994	1418,58,571	-	12612,12,565	36392,70,609	37477,23,195
XVI. Intangible Assets											
(a) Computer Software**	40.00%	65,77,287	11,23,272	-	77,00,559	61,11,248	9,15,348	-	70,26,596	6,73,963	4,66,039
(b) E-Journals & E-Databases	40.00%	196,43,269	115,37,106	-	311,80,375	78,57,308	124,72,150	-	203,29,458	108,50,917	117,85,961
Total of Intangible Assets		262,20,556	126,60,378	-	388,80,934	139,68,556	133,87,498	-	273,56,054	115,24,880	122,52,000
A. Total of CURRENT YEAR		48932,97,745	460,66,363	-	49393,64,108	11333,22,550	1552,46,069	-	12885,68,619	36507,95,489	37599,75,195
XV. Capital Work-in-progress											
a) Girls Hostel and Canteen		21,86,268	3,42,624	-	25,28,892	-	-	-	-	25,28,892	21,86,268
TRANSFER TO ASSETS											
B. NET WORK-IN-PROGRESS		21,86,268	3,42,624	-	25,28,892	-	-	-	-	25,28,892	21,86,268
TOTAL (A+B)		48954,84,013	464,08,987	-	49418,93,000	11333,22,550	1552,46,069	-	12885,68,619	36533,24,381	37621,61,463

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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)
BALANCE SHEET AS AT 31.03.2022

SCHEDULE 5 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

		Amount in Rupees	
Particulars of Fund	CURRENT YEAR	PREVIOUS YEAR	
1. In Central Government Securities			
2. In State Government Securities			
3. Other approved Securities			
4. Shares			
5. Debentures and Bonds (Incl. of Accrued Interest)	2272,08,247	2128,65,592	
6. Term Deposits with Banks (in FDRs Inclusive of Accrued Interest)	10267,97,618	9510,40,793	
7. Others (to be specified)			
(i) Saving Bank Account	18,47,808	790,99,555	
(ii) Balance of GPF with State Treasury	-	-	
TOTAL	12558,53,674	12430,05,940	

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

		Amount in Rupees	
Particulars of Fund	CURRENT YEAR	PREVIOUS YEAR	
Earmarked Fund Investment (Incl. of Accrued Interest)	3299,24,754	3179,66,404	
Trust Money Fund Investment (Incl. of Accrued Interest)	325,66,215	322,98,394	
Employee GPF Investment Fund A/c	8933,62,705	8927,41,142	
TOTAL	12558,53,674	12430,05,940	

Note: The total in this sub schedule will agree with the total in Schedule 5

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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)
BALANCE SHEET AS AT 31.03.2022

SCHEDULE 6 - INVESTMENTS OTHERS

Amount in Rupees

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
1. In Central Government Securities		
2. In State Government Securities		
3. Other approved Securities		
4. Shares		
5. Debentures and Bonds		
6. Others (Fixed Deposits)	-	-
6 (A) Accrued Interest on FDRs	-	-
TOTAL	-	-

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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)
BALANCE SHEET AS AT 31.03.2022

SCHEDULE 7 - CURRENT ASSETS

PARTICULARS	Amount in Rupees	
	CURRENT YEAR	PREVIOUS YEAR
1. Stock:		
a) Stores and Spares		0
b) Loose Tools		0
c) Publications		0
d) Laboratory chemicals, consumables and glass ware		0
e) Building Material		0
f) Electrical Material		0
g) Stationery		0
h) Water supply material		0
2. Sundry Debtors:		
a) Debts Outstanding for a period exceeding six months		0
b) Others		0
3. Cash and Bank balances		
a) With Scheduled Banks:		
-In Current accounts		0
-In Savings accounts		
----- Trust Fund		0
----- In term deposit Accounts	5674,08,374	2392,40,016
----- Others	7665,32,345	9869,49,604
b) With non-Scheduled Banks:		
-In term deposit Accounts		0
-In Savings Accounts		0
c) Cash in Hand	29565	0
4. Post Office- Savings Accounts		0
TOTAL	13339,70,283	12261,89,620

Note: Annexure A shows the details of Bank Accounts

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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)
BALANCE SHEET AS AT 31.03.2022

SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS

PARTICULARS	Amount in Rupees	
	CURRENT YEAR	PREVIOUS YEAR
1. Advances to employees: (Non-interest bearing)		
a) Salary	0	0
b) Festival	0	0
c) Medical Advance	8,66,750	3,86,750
d) Other (to be specified)		
i) LTC Advances	90,123	90,123
ii) Personal Advances	232,47,152	237,17,157
e) Sponsored Project	0	0
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan	0	0
b) Home loan	22,43,448	33,71,720
c) Others(to be specified)	0	0
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On Capital Account	0	0
b) to Suppliers	0	0
c) Others		
i) Examination Advances given to Colleges	281,72,414	291,96,026
ii) GIS Advance	3,67,872	3,08,922
iii) Advances for Furniture	0	0
iv) Advance to party for Campus Wi-Fi Connectivity	1676,84,000	1676,84,000
v) Security Deposit with UPCL (on Electricity Connections)	14,64,632	26,04,318
vi) Security Deposit with UPCL (Transformer Security & others)	-	16,14,581
vii) Advances for Sports and related curricular activities	68,08,720	68,14,644
viii) Advances for Repair & Maintenance	2331,65,700	2331,65,700
ix) Deposit with District Magistrate-Pauri	19,47,500	19,47,500

x) Amount Recoverable from DEAF- RBI	5,67,557	7,11,294
xi) Income Tax Refund Receivable	48,82,942	5,73,290
xii) TDS Recoverable	-	1,44,499
xiii) GST TDS Recoverable	-	-
4. Prepaid Expenses		
a) Insurance	1,45,756	0
b) Other Expenses	0	0
5. Deposits		
a) Telephone	0	0
b) Lease Rent	0	0
c) Electrification	0	0
6. Income Accrued:		
a) On Investments from Earmarked/ Endowment Funds	0	0
b) On Investments-Others	0	0
c) On Investments- Trust Fund	0	0
7. Other - Current assets receivable from UGC/ sponsored projects		
a) Debit balances in Sponsored Projects	0	0
b) Debit balances in Sponsored Fellowship & Scholarship	0	0
TOTAL	4716,54,566	4723,30,524

Note: If revolving funds have been created for House Building, Computer and Vehicle advances to employees the advances will appear as part of Earmarked/Endowment Funds. The balance against these interest bearing advances will not appear in this schedule.

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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)
INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED ON 31.03.2022

SCHEDULE 9 - ACADEMIC RECEIPTS

Amount in Rupees

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
FEE FROM STUDENTS		
Academic		
1. Tuition fee	102,92,731	27,59,686
2. Admission fee	310,41,310	405,13,550
3. Affiliation Fee	343,74,906	5,00,000
4. Library Admission fee	1,10,751	3,59,413
5. Registration fee	52,670	25,910
6. Syllabus Fee	-	160
7. Short Research fee	30,000	24
8. Other Academic fees	-	6,36,742
9. Forwarding fee	21,150	20,195
10. Late fee	32,000	24,000
11. Practical Fee	55,750	7,100
Total (A)	760,11,268	448,46,780
Examinations		
1. Examination / Entrance Test/ Back Paper fee	2715,08,576	2027,98,389
2. Mark sheets & Degree Fees / Transcript Fee	71,99,133	53,57,350
3. Provisional Certification Fee	16,49,593	68,10,322
4. Evaluation / Re- evaluation Fee & Verification fee	73,23,110	26,27,215
5. Transfer Fee	59,700	14,100
6. Councelling fee	-	-
7. Migration Certificate fee	16,29,970	10,98,656
8. Centre Change fee	1,46,500	2,15,240
Total (B)	2895,16,582	2189,21,272
Other fees		
1. Sports Fees		-
2. Hostel Fees	11,66,728	36,47,710
3. Fine/Miscellaneous Fee	-	-

4. Gym Fees	46,180	780
5. Convocation Fee	2,46,000	1,59,000
6. Election Duty Fee	-	-
7. Character Certificate Fee	1,92,400	22,600
Total (C)	16,51,308	38,30,090
Sale of publications		
1. Sale of syllabus and Question Paper, etc.		
2. Sale of prospectus including admission forms		42,94,290
Total (D)	-	42,94,290
GRAND TOTAL (A+B+C+D)	3671,79,158	2718,92,432

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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)
INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED ON 31.03.2022

SCHEDULE 10 - GRANTS/ SUBSIDIES (Irrevocable Grants Received)

Amount in Rupees

PARTICULARS	CURRENT YEAR				Previous Year
	Recurring Head (31)	Non Recurring Head (35)	Salary Head (36)	Total	
Balance B/F	-	-	-	-	-
Add : Receipts during the year	2740,00,000	500,00,000	10029,36,000	13269,36,000	17025,16,000
Add : Unspent Balance of 2019-2020 utilised	-	258,35,777	-	258,35,777	-
Less: Refunded to Funding Agency/ UGC	215,39,490	224,65,870	-	440,05,360	1496,08,356
Total	2524,60,510	533,69,907	10029,36,000	13087,66,417	15529,07,644
Less: Utilised for Capital Expenditure(A)	25,81,040	437,90,513	-	463,71,553	938,11,211
Less: Utilised for Capital Expenditure (Prior period Adjustment 2019-2020) in 2020-2021	-	-	-	-	-
Balance after Capital Expenditures	2498,79,470	95,79,394	10029,36,000	12623,94,864	14590,96,433
Less: Utilised for Revenue Expenditure (B)	2498,79,470	95,79,394	10029,36,000	12623,94,864	14590,96,433
Less: Utilised for Revenue Expenditure (Prior period Adjustment 2019-2020) in 2020-2021	-	-	-	-	-
Total Grant Utilised during 2020-2021	2498,79,470	95,79,394	10029,36,000	12623,94,864	14590,96,433
Balance C/F (C)	-	-	-	-	-

A - Appears as addition to Capital Fund as well as addition to Fixed assets during the year.

B - Appears as income in the Income & Expenditure Account.

C - (I) Non Recurring Grant Appears under Current Liabilities in the Balance Sheet and will become the opening balance next year.

(II) Represented by Bank Balances, Investments and Advances on the assets side.

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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)
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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 Govt. Securities	0	0	0	0
b) Other Bonds/Debentures (Dividend)	0	0	0	0
2) Interest on Term deposits	16219051	0	0	94,04,158
3) Interest accrued but not due on term deposits/Interest bearing advance to employees	0	0	0	0
4) Interest on Savings Bank Accounts	0	0	0	0
5) Others (Specify)	0	0	0	0
TOTAL	16219051	-	0	9404158

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SCHEDULE 12 - INTEREST EARNED

Amount in Rupees		
PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
1. On Savings Accounts with scheduled banks	218,61,248	234,05,768
2. On Loans		
a. Employees/ Staff	0	0
b. Others (On Security from Electricity Deptt.)	6314	0
3. On Debtors and Other Receivables	0	0
Total	218,67,562	234,05,768

Note :

1. The amount against item 1, in respect of Bank Accounts of Earmarked/ Endowment Funds is dealt with in Schedule 11 (First Part) and Schedule 2.

2.Item 2(a) is applicable only if Revolving funds have not been constituted for such advances.

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SCHEDULE 13- OTHER INCOMES

- Items of material amounts included in Miscellaneous Income should be separately disclosed.

Amount in Rupees

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A. Income from Land & Building		
1. Hostel Room Rent		0
2. Quarter Rent		0
3. Hire Charges of Auditorium/ground/ Convention Centre, etc.	95,750	2,26,000
4. Electricity & Water Charges Recovered	23,64,871	13,81,931
Total	24,60,621	16,07,931
B. Sale of Institute's publications		
Total	-	-
C. Income from holding events		
1. Gross Receipts from annual function/ sports carnival	0	0
Less: Direct expenditure incurred on the annual function/ sports carnival	0	0
2. Gross Receipts from fetes	0	0
Less: Direct expenditure incurred on the fetes	0	0
3. Gross Receipts for educational tours	0	0
Less: Direct expenditure incurred on the tours	0	0
4. Others (to be specified and separately disclosed)	0	0
5. Recruitment Fee	313,12,641	1,13,000
6. Income From NAAC Programmes	0	0
Total	313,12,641	1,13,000
D. Others		
1. Income from consultancy		-
2. RTI fees	20,214	16,052
3. Income from Royalty	-	-

4. Sale of application form (recruitment)	-	-
5. Misc. receipts (Sale of tender form, waste paper, etc.)		
(i) Misc Receipts	-	-
(ii) Rent from Shops/Banks & Quarters	46,78,948	34,43,911
(iii) Institute Overhead Charges	42,99,857	125,17,773
(iv) Tender Fees	17,200	-
(v) Scrap Sale	16,02,850	6,00,000
(vi) Other Recoveries	26,10,927	9,75,868
(vii) Development fee	-	-
(viii) Interest on LTC Advance	-	15,809
(ix) Penalties and fines Recovered		-
6. Profit on Sale/ disposal of Assets:		
a) Owned assets		-
b) Assets received free of cost		-
7. Grants/ Donations from Institutions, Welfare Bodies and International Organizations		-
8. Others (specify)		-
i) GLIC Contribution Received from Employees on Deputation	7,800	-
ii) GPF Contribution Received from Employees on Deputation	3,08,189	1,70,400
iii) CGHS Contribution Received from Employees on Deputaion	25,000	1,050
iv) Pension & Leave Encashment Contribution Received from Employees on Deputation	7,12,512	6,89,646
v) LIC Contribution Received from Employees on Deputation	33,970	13,423
vi) Actuarial Gain on Terminal Benefits	-	109,45,980
vii) Document Verification Fee (Outside)	51,875	38,65,860
viii) Income Tax Refund (TDS)	48,82,942	13,66,430
ix) Interest Income from House Building Advance	2,83,464	-
Total	195,35,748	346,22,202
GRAND TOTAL (A+B+C+D)	533,09,010	363,43,133

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SCHEDULE 14 - PRIOR PERIOD INCOMES

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
1. Academic Receipts	0	0
2. Income from Investments	0	0
3. Interest earned	0	0
4. Other Income	0	0
TOTAL	0	0

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SCHEDULE 15 - STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Amount in Rupees

PARTICULARS	CURRENT YEAR				PREVIOUS YEAR
	Recurring Head (31)	Non Recurring Head (35)	Salary Head (36)	Total	Total
a) Salaries and Wages					
(i) Teaching	710,52,650	-	5215,56,647	5926,09,297	4660,53,115
(ii) Non Teaching	290,37,775	-	3085,21,697	3375,59,472	2928,09,934
(iii) Daily Wagers	-	-	-	-	-
(v) DA Arrear Teaching and Non Teaching	22,000	-	81,59,066	81,81,066	672,15,534
(vii) Pension	15564,42,557	-	281,55,205	15845,97,762	5519,55,620
b) Allowances and Bonus	-	-	-	-	-
c) Retirement & Terminal Benefits	846,29,411		391,57,014	1237,86,425	971,04,452
d) LTC facility	-	-	98,949	98,949	13,37,689
e) Medical facility	47,39,748	-	31,61,108	79,00,856	133,72,589
f) Children Education Allowance	-	-	106,48,000	106,48,000	95,80,000
g) Honorarium to Guest Faculty/ Part time Lecturers	191,27,221	-	-	191,27,221	163,84,443
h) TA/DA expenses	50,38,338	-	-	50,38,338	68,85,078
i) Remuneration	17,64,786	-	-	17,64,786	76,17,210
j) Others (specify)					
i) Dress Allowance	-	-	-	-	-
TOTAL	17718,54,486	-	9194,57,686	26913,12,172	15303,15,664

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SCHEDULE 15A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

Amount in Rupees

Particulars	CURRENT YEAR				PREVIOUS YEAR
	Pension	Gratuity	Leave Encashment	Total	Total
Opening Balance at the Bigening of the Year	53372,75,754	4385,63,221	3471,08,348	61229,47,323	57999,97,525
Addition : Capitalized value of Contributions Received from other organizations	-	-	-	-	-
Total (a)	53372,75,754	4385,63,221	3471,08,348	61229,47,323	57999,97,525
Less : Actual Payment during the Year (b)	2179,90,561	451,03,043	161,02,103	2791,95,707	3151,64,294
Balance Available at the end of the Year c (a-b)	51192,85,193	3934,60,178	3310,06,245	58437,51,616	54848,33,231
Present Value of Obligation at Year End As per Actuarial Valuation (d)	67038,82,955	4390,33,515	4092,19,333	75521,35,803	61229,47,323
Expesnse to be booked In income-expenditure A/c e (d-c)	15845,97,762	455,73,337	782,13,088	17083,84,187	6381,14,092
Contributions during the Year	-	-	-	-	-
Provision required for the Year as per Actuarial Valuation f (e-b)	13666,07,201	4,70,294	621,10,985	14291,88,480	3229,49,798
Total	67038,82,955	4390,33,515	4092,19,333	75521,35,803	61229,47,323

Note :

1. The total (A+B+C+D+E) in this sub schedule will be the figure against Retirement and Terminal Benefits in Schedule 15.
2. Items B,C,D&E will be accounted on accrual basis and will include bills preferred but outstanding for payment on 31/3.

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INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED ON 31.03.2022

SCHEDULE 16 – ACADEMIC EXPENSES

Amount in Rupees

PARTICULARS	CURRENT YEAR				PREVIOUS YEAR			
	Recurring Head (31)	Non Recurring Head (35)	Salary Head (36)	Total	Recurring Head (31)	Non Recurring Head (35)	Salary Head (36)	Total
a) Laboratory expenses (Lab Consumables)	19,68,432	1,26,667	-	20,95,099	4,47,889	8,16,000	-	12,63,889
b) Field Work/Participation in Conferences				-				-
c) Expenses on Seminar/Workshops	6,55,599	-	-	6,55,599	17,60,817	-	-	17,60,817
d) Payment to visiting faculty				-				-
e) Examination & Admission Expenses	98,58,334	-	-	98,58,334	140,62,620	-	-	140,62,620
f) Student Welfare Expenses				-				-
g) Convocation Expenses	23,14,389	-	-	23,14,389	19,90,580	-	-	19,90,580
h) Publications				-				-
i) Stipend/means-cum-merit Scholarship	10,000	-	-	10,000				-
j) Subscription Expenses	3,70,398	-	-	3,70,398	2,04,700	-	-	2,04,700
k) Fee refund	89,79,030	-	-	89,79,030	21,74,487	-	-	21,74,487
l) Student Registration Fee Excess collection Refunded	62,70,738	-	-	62,70,738	36,579	-	-	36,579
m) Non Net Fellowship	315,48,364	-	-	315,48,364	306,10,901	-	-	306,10,901
n) Student Sports Services	69,462	-	-	69,462	14,70,481	-	-	14,70,481
o) Exp. on Phd. Research Projects (Non Net Contingency)	13,36,722	-	-	13,36,722				-
p) Other Academic Expenses				-				-
TOTAL	633,81,468	1,26,667	-	635,08,135	527,59,054	8,16,000	-	535,75,054

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SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES

Amount in Rupees

PARTICULARS	CURRENT YEAR				PREVIOUS YEAR			
	Recurring Head (31)	Non Recurring Head (35)	Salary Head (36)	Total	Recurring Head (31)	Non Recurring Head (35)	Salary Head (36)	Total
A) Infrastructure								
a) Electricity and Power	128,18,404	-	-	128,18,404	110,76,840	-	-	110,76,840
b) Water Charges	84,62,648	-	-	84,62,648	90,22,855	-	-	90,22,855
c) Insurance				-				-
d) Rent Rates and Taxes (including property tax)	1,25,376	-	-	1,25,376	1,17,222	-	-	1,17,222
B) Communication								
e) Postage	25,54,795	-	-	25,54,795	22,04,996	-	-	22,04,996
f) Telephone, Fax and Internet Charges	39,14,019	-	-	39,14,019	66,18,633	-	-	66,18,633
C) Others								
g) Security and Manpower Expenses	711,63,658	-	-	711,63,658	818,70,767	-	-	818,70,767
h) Printing and Stationary	28,57,606	-	-	28,57,606	16,33,038	-	-	16,33,038
i) Traveling and Conveyance Expenses	27,76,897	-	-	27,76,897	27,70,491	-	-	27,70,491
j) Hospitality	3,52,367	-	-	3,52,367	6,44,131	-	-	6,44,131
k) Professional Charges	8,11,840	-	-	8,11,840	8,11,840	-	-	8,11,840
l) Advertisement and Publicity	9,13,052	-	-	9,13,052	20,30,550	-	-	20,30,550
m) Legal Charges	14,80,624	-	-	14,80,624	13,57,637	-	-	13,57,637
n) Magazines & Journals & Newspapers	37,872	-	-	37,872	7,22,861	-	-	7,22,861
o) Medical, Hygiene & First Aid Expenses	1,04,588	-	-	1,04,588	1,06,019	-	-	1,06,019
p) Daily Wages	424,57,478	-	-	424,57,478	384,84,204	-	-	384,84,204
q) Other (specify)								
i) Administrartive Expenses (Misc.)	62,240	-	-	62,240	1,973	-	-	1,973
ii) Remuneration/ Honorarium Others	9,58,098	-	-	9,58,098	9,57,015	-	-	9,57,015
iii) Publishing Expenses	241,51,882	-	-	241,51,882	128,32,772	-	-	128,32,772
iv) Expenses under Merge Scheme 2018-2019	24,384	-	-	24,384	4,68,306	-	-	4,68,306
v) Website Maintenance Charges	14,13,906	-	-	14,13,906	40,21,602	-	-	40,21,602
vi) Campus Planning/ Survey Expenses	-	-	-	-	1,69,698	-	-	1,69,698
vii) Registration and Membership Expenses	2,87,500	-	-	2,87,500	-	-	-	-
TOTAL	1777,29,233	-	-	1777,29,233	1779,23,451	-	-	1779,23,451

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SCHEDULE 18 - TRANSPORTATION EXPENSES

Amount in Rupees

Particulars	CURRENT YEAR				PREVIOUS YEAR			
	Recurring Head (31)	Non Recurring Head (35)	Salary Head (36)	Total	Recurring Head (31)	Non Recurring Head (35)	Salary Head (36)	Total
1. Vehicles (owned by educational institution)	-	-	-	-	-	-	-	-
a) Running expenses	9,46,481	-	-	9,46,481	4,00,163	-	-	4,00,163
b) Repairs & maintenance	11,22,059	-	-	11,22,059	2,42,814	-	-	2,42,814
c) Insurance expenses	1,12,048	-	-	1,12,048	2,70,303	-	-	2,70,303
2. Vehicles taken on rent/lease	-	-	-	-	-	-	-	-
a) Rent/lease & Transportation expenses	62,034	-	-	62,034	17,600	-	-	17,600
3. Vehicle (Taxi) hiring expenses	-	-	-	-	-	-	-	-
TOTAL	22,42,622	-	-	22,42,622	9,30,880	-	-	9,30,880

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SCHEDULE 19 - REPAIRS & MAINTENANCE

Amount in Rupees

Particulars	CURRENT YEAR				PREVIOUS YEAR			
	Recurring Head (31)	Non Recurring Head (35)	Salary Head (36)	Total	Recurring Head (31)	Non Recurring Head (35)	Salary Head (36)	Total
a) Building	64,94,215			64,94,215	167,43,353	-	-	167,43,353
b) Furniture & Fixture	3,31,438			3,31,438	13,850	-	-	13,850
d) Equipments & Plant & Machinery	9,51,756	13,31,457	-	22,83,213	2,58,853	6,73,764	-	9,32,617
e) Computers				-				-
f) Audio Visual Equipment				-				-
g) Electrical	31,84,503	81,21,270	-	113,05,773	44,38,122	-	-	44,38,122
h) Cleaning material & services				-				-
i) Book Binding Charges				-				-
j) Gardening	32,44,240	-	-	32,44,240	28,82,580	-	-	28,82,580
k) Estate Maintenance				-				-
l) Others (Specify) (General)	13,92,527			13,92,527	19,99,182	-	-	19,99,182
TOTAL	155,98,679	94,52,727	-	250,51,406	263,35,940	6,73,764	-	270,09,704

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SCHEDULE 20 - FINANCE COSTS

Amount in Rupees

Particulars	CURRENT YEAR				PREVIOUS YEAR			
	Recurring Head (31)	Non Recurring Head (35)	Salary Head (36)	Total	Recurring Head (31)	Non Recurring Head (35)	Salary Head (36)	Total
a) Bank charges	6,790			6,790	16,790	-	-	16,790
b) Others (specify)								
i) Refund of Interest on Grants to UGC	10,37,194			10,37,194	12,24,113	-	-	12,24,113
TOTAL	10,43,984	-	-	10,43,984	12,40,903	-	-	12,40,903

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SCHEDULE 21 - OTHER EXPENSES

Amount in Rupees

Particulars	CURRENT YEAR				PREVIOUS YEAR			
	Recurring Head (31)	Non Recurring Head (35)	Salary Head (36)	Total	Recurring Head (31)	Non Recurring Head (35)	Salary Head (36)	Total
a) Provision for Bad and Doubtful Debts/ Advances				-				-
b) Irrecoverable Balances Written-off				-				-
c) Grants/ Subsidies to other institutions/ organizations				-				-
d) Others (specify)				-				-
(i) NPS NSDL-CRA Portal Service Charges	51,476	-	-	51,476	-	-	-	-
TOTAL	51,476	-	-	51,476	-	-	-	-

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SCHEDULE 22 - PRIOR PERIOD EXPENSES

Amount in Rupees

Particulars	CURRENT YEAR				PREVIOUS YEAR			
	Recurring Head (31)	Non Recurring Head (35)	Salary Head (36)	Total	Recurring Head (31)	Non Recurring Head (35)	Salary Head (36)	Total
1. Establishment expenses				-				-
2. Academic expenses				-				-
3. Administrative expenses	29,400	-	-	29,400	12,60,440	-	-	12,60,440
4. Transportation expenses				-				-
5. Repairs & Maintenance				-				-
6. Other expenses				-				-
TOTAL	29,400	-	-	29,400	1260440	0	0	1260440

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SCHEDULE 23: - SIGNIFICANT ACCOUNTING POLICIES

1. BASIS FOR PREPARATION OF ACCOUNTS

1.1 The accounts are prepared under the historical cost convention unless otherwise stated and generally on the accrual method of accounting.

2. REVENUE RECOGNITION

2.1) Fee from student, sale of admission forms and interest on saving banks are accounted on cash basis.

2.2) Income from investment is accounted on accrual basis.

2.3) In case of interest bearing advances to the staff, deduction of interest starts after the full repayment of the principal. So, the interest income has been taken accordingly, if any.

3. FIXED ASSETS AND DEPRECIATION

3.1) Fixed assets are stated at cost of acquisition including inward freight, duties, & taxes and incidental and direct expenses related to acquisition, installation and commissioning.

3.2) Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on straight line method at following rates:

1.	Land	0 %
2.	Site Development	0%
3.	Building	2 %
4.	Plant machinery and equipment	5 %
5.	Vehicles	10 %
6.	Furniture and fixture	7.5 %
7.	Office equipment	7.5 %
8.	Computer peripherals	20 %
9.	Electronic installations	5 %
10.	Library books	10 %
11.	Tube wells and water supply	2%
12.	Other fixed assets	5 %

Intangible Assets (Amortization):

1.	E-Journals	40%
2.	Computer Software	40%
3.	Patents and Copyrights	9 Years

3.3) Depreciation is provided for the whole year on additions during the year.

3.4) Where an asset is fully depreciated it will be carried at a residual value of Rs 1 in the balance sheet and will not be further depreciated.

3.5) Assets gifted to the universities are setup by credit to capital fund and merged with the fixed assets of the university. Depreciation is charged at the rate applicable to the respective assets.

3.6) Gross Value of Patents, Copy-rights, Laboratory and other Software are grouped under Intangible Assets.

4. INTANGIBLE ASSETS

Patents and copy rights, E Journals and Computer Software are grouped under Intangible Assets.

4.1 Patents: The expenditure incurred from time-to-time (application fees, legal expenses etc.) for obtaining Patents (if any) is temporarily capitalized and shown as part of Intangible Assets in the Balance Sheet. If applications for patents are rejected, the cumulative expenditure incurred on the particular patent is written off to the Income & Expenditure Account in the year the application is rejected.

The expenditure on Patents granted is written off over a life of 9 years on a conservative basis.

4.2 Electronic Journals: (E-Journals) are separated from Library Books in view of the limited benefit that could be derived from the on-line access provided. E-journals are not in a tangible form, but temporarily capitalized and in view of the magnitude of expenditure and the benefit derived in terms of perpetual knowledge acquired by the Academic and Research Staff; Depreciation is provided in respect of E-Journals at a higher rate of 40% as against depreciation of 10% provided in respect of Library Books.

4.3 Computer Softwares: Expenditure on acquisition of software has been separated from computers and peripherals, as apart from being intangible assets, the rate of obsolescence in respect of these is very high. Depreciation is provided in respect of software at a higher rate of 40% as against depreciation of 20% provided in respect of Computers & Peripherals.

5. STOCKS

Expenditure on purchase of chemicals, glassware, publications and other stores is accounted as revenue expenditure.

6. RETIREMENT BENEFITS

The actuarial valuation has been got done in respect of Pension, Gratuity and Leave Encashment and provision has been made accordingly at the end of the financial year.

7. INVESTEMENTS

All Investments are valued at Cost. Interest accrued there has been shown separately with a credit to income account.

8. EARMARKED/ ENDOWMENT FUND

Endowments are funds received from various individual donors, trusts and other organization, for establishing chairs and for award medals, prizes & scholarship as specified by the Donors.

The income from investment of Endowment fund on accrual basis is added to the fund. The expenditure on the chairs, prizes and Scholarships is debited to the respective Endowment Funds and balance is carried forward. The balance is represented by investment in Fixed Deposits and in saving accounts if any.

9. GOVERNMENT AND UGC GRANTS

- 9.1 Government grants and UGC grants are accounted on realization basis, except where sanction pertaining to the year has been received but the money has not actually been realized.
- 9.2 To the extent utilized towards capital expenditure, government grants and grants from UGC are transferred to the Capital Fund.
- 9.3 Government and UGC grants for meeting Revenue Expenditure are treated, to the extent utilized, as income of the year in which they are realized.
- 9.4 Unutilized grants are carried forward and exhibited as a Liability in the Balance Sheet.

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

- 10.1 To the extent not immediately required for expenditure, the amounts available against such funds are invested in approved Securities & Bonds or deposited for fixed term with Banks, leaving the balances in Saving Bank Accounts. Interest received on such investments are added to the respective funds and not treated as income of the university.

11. SPONSORED PROJECTS

- 11.1 In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the head "Current Liabilities and Provisions -Current Liabilities -Other Liabilities -Receipts against ongoing sponsored projects." As and when expenditure is incurred /advances are paid against such projects, or the concerned project account is debited with allocated overhead charges, the liability account is debited.
- 11.2 In addition to the Earmarked Fund for the Junior Research Fellowships funded by the University Grants Commission, Fellowships and Scholarships are also sponsored by various organizations. These are accounted in the same way as Sponsored Projects except that the expenditure generally is only on disbursement of Fellowships and Scholarships, which may include allowances for contingent expenditure by the Fellows and scholars.
- 11.3 The debit balances (if any) in individual sponsored projects are exhibited under Current Assets—Loans & Advances as recoverable from sponsors.

12. INCOME TAX

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

Finance Officer

Registrar

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR

SCHEDULE: 24: CONTINGENT LIABILITY AND NOTES ON ACCOUNTS

1. CONTINGENT LIABILITIES

There are many cases pending against Hemwati Nandan Bahuguna Garhwal University- Srinagar for decision in various courts. The cases were related to various natures like Seniority/Promotion Pay scales, Termination, Superannuation etc. The quantum of the claims is not ascertainable.

2. NOTES ON ACCOUNTS

- i. Previous year figures have been re-casted, grouped and regrouped wherever necessary for presentation along with current year accounts.
- ii. The interest on G.P.F. & the Amount of fund as on date, as well as its investment (Kept into Saving Bank Account, FD, RBI Bond) has been disclosed in the financial statements.
- iii. Additions to the fixed assets during the year have been taken as per the entries recorded in cash book.
- iv. Fixed Deposits balances have been taken on the basis of the available bank statements only. If any FDR is located later on, the same will be accounted for accordingly in the next year.
- v. Funds transferred, given to various Government construction agencies for creation of capital assets such as buildings, etc. has been shown as capital work in progress till the completion of the work. The same are transferred to respective assets as and when, work gets completed. Also, the funds transferred for repair and renovation work are shown as advances in the balance sheet. The same will be treated as expenditure when the final details/Utilization certificates are received.
- vi. In the opinion of the Management, the current assets, loans and advances have a valid realization value in the ordinary course, at least equal to the aggregate amount as shown in the balance sheet for that particular financial year.
- vii. Fixed Assets as set out in Schedule do not include assets purchased out of funds of Sponsored projects, which are held and used by the University.
- viii. The details of balances in Savings bank Account are enclosed as **Annexure 1**.
- ix. Figures in the Final Accounts have been rounded off to the nearest Rupee.

- x. Schedule 1 to 24 are annexed to and forms an integral part of the Balance Sheet as at 31 March 2022 and the Income & Expenditure account for the year ended on that date.
- xi. The Balance Sheet has been prepared as per new format prescribed by MHRD.
- xii. Fixed Assets as set out in Schedule includes land which has been partly damaged due to occurrence of disaster during the year 2013-14. Still the loss has not been accounted for in the books of accounts as the reliable estimate could not be made.
- xiii. The item "Other Recoveries" shown in the "Schedules to Income and Expenditure Account" are the amounts which were recovered by way of reimbursements at cash counter or through internal bank account transfers between various departments of the University.
- xiv. The item "Fee Refund" shown in the "Schedules to Income and Expenditure Account" is showing the amount of excess fee charged from the students which were refunded when the matter came to the knowledge of concerned authorities.
- xv. The item "Employee GPF Fund A/c" in the "Schedules to the Balance Sheet" and "Employee GPF Investment Fund A/c" represents the liability towards "General Provident Fund" and its endowment respectively. This is because the Endowment / (Investment) Account for the same is maintained and operated by the University itself.
- xvi. While accounting for the Fixed Assets, the depreciation on the opening value of Block was taken to the extent of value available for amortization under the respective block. Further for the additions during the year normal rates against the particular block and as suggested by the "MHRD Format for Higher Educational Institutions" was taken for the computation of depreciation. Those blocks are: 1) Computer / Peripherals and 2) Computer Softwares.
- xvii. Prior Period Adjustment as shown in the Schedule: 1 to the Balance Sheet includes an amount of Rs.1,13,735/- (Debits) which were the amounts of un-adjusted advances which remains such due to omission error. This error is rectified in current financial year by giving appropriate debit to the Corpus Fund and by crediting the 'ledger of the respective person' in the "Balance Sheet". This is to be taken as a Prior Period Item & in compliance of AS-5 this disclosure is made in the Notes to Accounts.
- xviii. Prior Period Adjustment as shown in the Schedule: 1 to the Balance Sheet includes an amount of Rs.15,00,000/- (Debits) which were the amounts of "Security Deposit with UPCL on Elec. Connections" which was reckoned twice in the books of accounts due to error of duplication. This error is rectified in current financial year by giving appropriate debit to the Corpus

Fund and by crediting the "Security Deposit with UPCL on Elec. Connections" in the "Balance Sheet". This is to be taken as a Prior Period Item & in compliance of AS-5 this disclosure is made in the Notes to Accounts.

- xix. Prior Period Adjustment as shown in the Schedule: 1 to the Balance Sheet includes an amount of Rs.10,08,020/- (Debits) which were the amounts of Project grant "DST Project- Alok Sagar Gautam Physics" which was not properly accounted for in past in the books of accounts due to error of omission. This error is rectified in current financial year by giving appropriate debit to the Corpus Fund and by crediting the "DST Project- Alok Sagar Gautam Physics" in the "Balance Sheet". This is to be taken as a Prior Period Item & in compliance of AS-5 this disclosure is made in the Notes to Accounts.
- xx. Prior Period Adjustment as shown in the Schedule: 1 to the Balance Sheet includes an amount of Rs.85,103/- (Credits) which were the amounts of un-adjusted advances which remains such due to omission error. This error is rectified in current financial year by giving appropriate credit to the Corpus Fund and by debiting the 'ledger of the respective person' in the "Balance Sheet". This is to be taken as a Prior Period Item & in compliance of AS-5 this disclosure is made in the Notes to Accounts.
- xxi. Prior Period Adjustment as shown in the Schedule: 1 to the Balance Sheet includes an amount of Rs.8,73,86,318/- (Credits) which were the amounts of un-utilised amount of various project grants remained un-used in past in various banks saving accounts and which were not accounted for earlier, now taken in the books of accounts. The Project and accounts are now closed and the remainder amount is invested in the form of Fixed Deposit Receipts. This error is rectified in current financial year by giving appropriate credit to the Corpus Fund and by debiting the ledger of the "Fixed Deposits" in the "Balance Sheet". This is to be taken as a Prior Period Item & in compliance of AS-5 this disclosure is made in the Notes to Accounts.
- xxii. Prior Period Adjustment as shown in the Schedule: 1 to the Balance Sheet includes an amount of Rs. 6,492/- which was found recovered during the financial year. This error is rectified in current financial year by giving appropriate debit to the Corpus Fund and by crediting the Bank Account in the "Balance Sheet". This is to be taken as a Prior Period Item & in compliance of AS-5 this disclosure is made in the Notes to Accounts.

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)

GENERAL PROVIDENT FUND BALANCE SHEET AS AT 31.03.2022

Amount in Rupees

Liabilities	Amount.	Amount.	Assets	Amount.	Amount.
<u>GPF FUND</u>			<u>GPF INVESTMENTS</u>		
Opening Balance	8927,41,142		Investment in RBI Bond	1500,00,000	
Add: Subscriptions in the Year	375,00,000		Interest Accrued as on 31.03.2021	772,08,247	2272,08,247
Add: Interest Credited	519,99,877		Cash at Bank		
Less: Advance/ Withdrawl	888,78,314		-In Saving Account		
Closing Balance		8933,62,705	Saving Account with SBI	1,01,719	
			Saving Account with PNB	-	1,01,719
			-In Sweep and FDRs		
			Sweep Account with SBI	5791,39,805	
			FDRs With SBI	291,43,390	
			FDRs With Union Bank	125,00,000	
			FDRs With PNB	452,69,543	6660,52,738
Total		8933,62,705	Total		8933,62,705

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)

GENERAL PROVIDENT FUND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2022

Amount in Rupees

Expenditures	Amount.	Amount.	Income	Amount.	Amount.
Interest Credited to:					
GPF Account	-		Interest Earned on Investments	519,99,877	
Others (Specify)	-	-	Add: Tax Recovered on Interest	-	519,99,877
Excess of Income over Expenditures		519,99,877			
Total		519,99,877	Total		519,99,877

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)

GENERAL PROVIDENT FUND RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2021

Amount in Rupees

RECEIPTS	Amount.	Amount.	PAYMENTS	Amount.	Amount.
<u>Opening Balance</u>			GPF Adv./ Withdrawls	888,78,314	888,78,314
Investments	2128,65,592				
Saving Accounts	773,67,566				
FDRs	6025,07,984	8927,41,142	Investments during the Year	-	-
Add: Contributions Received	375,00,000		<u>Closing Balance</u>		
Add: Interest Received	519,99,877	894,99,877	Investments	2272,08,247	
			Saving Accounts	1,01,719	
			FDRs	6660,52,738	8933,62,705
Total		9822,41,019	Total		9822,41,019

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)

Annexure - 1

List of Bank Accounts

Balance in Saving / Current Bank Accounts as on 31.03.2022

S.No.	Detail of Bank Account	Balance Amount.
1	Allahabad -50247065078	13,38,107
2	Axis Bank -917010032500356	2,60,541
3	BOB 32800100000224	22,83,318
4	BOI -713310210000003	491
5	BoI-713310210000004	167,36,082
6	Can-3485101001086	4,95,652
7	Canara 3485101001508	13,704
8	CANARA A/C :3485101002230	10,462
9	Canara Bank - 3485101001714	8,86,109
10	Canara Bank - 3485101001803	78,50,355
11	CANARA BANK -3485101000445	28,88,328
12	CANARA BANK 3485101000452	4,414
13	CANARA BANK 3485101001230	12,78,374
14	Canara Bank- 3485101001759	68,190
15	Canara Bank A/c 3485101000669(N)	10,00,845
16	CANARA BANK A/C NO.3485101002536	33,712
17	Canara Bank-3485101001247	14,935
18	CANARA BANK-3485101001555	34,530
19	CANARA BANK-3485101001738	63,399
20	Canara Bank-3485101002535	19,724
21	Canera Bank - 3485101001692	78,187
22	Canera Bank -3485101001693	2,354
23	Canera Bank -3485101001884	390
24	HDFC - 50100191222332	43,75,621
25	HDFC- 50100458742856	34,327
26	HDFC A/C 50100439328982	40,26,627

27	HDFC A/c No. 50100191222421	25,92,921
28	HDFC BANK - 50100318662205	49,56,781
29	HDFC RECRUITMENT A/C-50100336882115	319,40,082
30	ICICI A/C No. 117601000562	7,20,646
31	Indian Bank (Allahabad) - 21658536297	24,61,311
32	Indian Bank (Allahabad)- 50081826053	4,61,742
33	Indian Bank (Allahabad)- 50157084683	1,28,958
34	Indian Bank (Allahabad)- 50189122942	169,15,346
35	Indian Bank (Allahabad)- 50488553037	1,21,819
36	Indian Bank (Allahabad)- 50520150509	35,85,248
37	Indian Bank -7115357349	1,56,791
38	INDIAN BANK 7131679887	1,29,337
39	NAINITAL BANK-0832000000002238	3,49,442
40	OBC (PNB)- 15042191013133	76,782
41	OBC 15042191014000	25,242
42	OBC 15042191014833	11,682
43	Oriental Bank of Commerce -15042011000268 (N)	3
44	PNB (OBC) BANK-15042122001255	4,67,451
45	PNB (OBC) -15042191011108	1,460
46	PNB (OBC)-15042011000244	1,81,460
47	PNB 0854000100139399 SECURITY	1020,24,407
48	PNB 15042191015014	5,17,264
49	PNB(OBC) -15042011000251	3,91,780
50	Punjab & Sindh A/c No. 01771000008245	47,23,388
51	Punjab & Sindh Bank-01771000008240	1,55,788
52	Punjab National Bank-854000100213956	1,78,295
53	Punjab National Bank-854000400000034	2,74,869
54	SBI 10972329274 DEVELOPMENT FEE	113,69,708
55	SBI 30676515394 (Recurring Head)	798,53,892
56	SBI 30703830429 (Non Recurring)	2093,57,845
57	SBI 31099794305 SPORTS	27,51,907

58	SBI 31325016150 PENSION	40,49,652
59	SBI 31800675735	10,28,762
60	SBI 31857399699 PHD FELLOWSHIP	96,49,022
61	SBI- 32134698889	63,59,451
62	SBI- 32497759688	21,07,646
63	SBI 32606053345 SALARY HEAD	810,95,833
64	SBI 33508574475 Power Jyori II	500
65	SBI 33841179167	5,062
66	SBI 34007676514 PLAN	407,60,714
67	SBI 34644768911	10,013
68	SBI 36602703877 HL A/c	210,01,794
69	SBI- 39684988683	4,04,389
70	SBI A/C - 38445746676	8,33,999
71	SBI A/c 37034178651	2,14,984
72	Sbi A/c No. 33859832289	18,130
73	SBI A/C-40056850874	12,575
74	Sbi-10972179077	9,01,417
75	SBI-30486699556	90,30,765
76	SBI-31854164081	6,85,425
77	SBI-32111174941	29,977
78	SBI-33416025340	28,793
79	SBI-37847038686	4,04,170
80	SBI-40058758185	11,14,450
81	SBI-40086920010	1,38,983
82	SBI-95545	42,48,462
83	SYNDICATE (CANARA) A/C-86722200006887	24,829
84	SYNDICATE BANK 86722210014751	36
85	Ubi 526002011013550	378,14,697
86	UBI - 526002011014844	1,63,350
87	UBI - 526002011014952	1,88,611
88	UBI 0526002010000262 DEV A/C	12,74,428

89	UBI- 526001010035161	10,89,521
90	UBI 526002010001193 MERGE SCHEME	125,84,319
91	UBI 52600201100204 MAINTAINENCE A/C	20,028
92	UBI 526002011013578	78,087
93	UBI 526002011013613	2,26,064
94	UBI 526002011014315	2,01,434
95	UBI 526002011014845	5,05,410
96	UBI526002011010876 MAINT A/C	1,68,924
97	Union Bank - 526002011014815	1,01,279
98	UNION BANK 526002010001211	9,30,503
99	Union Bank -526002010002360	60,17,420
100	Union Bank-526002010001192	2,30,393
101	Union Bank-526002010002566	95,620
	Grand Total	7665,32,345

ANNEXURE 2

TRUST/ EARMARKED / ENDOWMENT FUNDS

S.N.	Date	A/C Number	Date of Maturity	Name of the Bank	Nature	As on 31.03.2022	As on 31.03.2021	Intt. Received during the year 2021-2022	Accrued Interest during the year 2021-2022	WITHDRAWALS during the year
1	23-04-2017	G01036093000088 (EXTENDED)	23.04.2023	Cooprative Bank Sgr	Trust Money Fund	4,535	4,263	272	-	-
2	23-04-2017	G01036093000089 (EXTENDED)	23.04.2023	Cooprative Bank Sgr	Trust Money Fund	4,535	4,263	272	-	-
3	30-04-2017	G01036093000090 (EXTENDED)	30.04.2023	Cooprative Bank Sgr	Trust Money Fund	2,717	2,554	163	-	-
4	01-05-2017	G01036093000091 (EXTENDED)	01-05-2023	Cooprative Bank Sgr	Trust Money Fund	4,529	4,256	273	-	-
5	13-05-2017	G01036093000092 (EXTENDED)	13-05-2023	Cooprative Bank Sgr	Trust Money Fund	4,478	4,229	249	-	-
6	04-05-2017	G01036093000093 (EXTENDED)	04-05-2023	Cooprative Bank Sgr	Trust Money Fund	4,484	4,235	249	-	-
7	28-05-2017	G01036093000094 (EXTENDED)	28-05-2023	Cooprative Bank Sgr	Trust Money Fund	7,147	6,751	396	-	-
8	28-05-2017	G01036093000095 (EXTENDED)	28-05-2023	Cooprative Bank Sgr	Trust Money Fund	7,863	7,427	436	-	-
9	07-06-2017	G01036093000096 (EXTENDED)	07-06-2023	Cooprative Bank Sgr	Trust Money Fund	5,353	5,056	297	-	-
10	01-08-2017	G01036093000098 (EXTENDED)	01-08-2023	Cooprative Bank Sgr	Trust Money Fund	3,103	2,968	135	-	-
11	23-06-2017	G01036093000097 (EXTENDED)	23-06-2023	Cooprative Bank Sgr	Trust Money Fund	20,131	19,143	988	-	-
12	24-05-2017	G01036093000087 (EXTENDED)	24-05-2023	Cooprative Bank Sgr	Trust Money Fund	7,152	6,755	397	-	-
13	16.11.2016	085400PR00009192 (EXTENDED)	16-11-2021	P.N.B. Srinagar	Trust Money Fund	-	2,75,759	1,018	-	2,76,777
14	03-08-2017	085400PR00013148 (EXTENDED)	03-10-2023	P.N.B. Srinagar	Trust Money Fund	300,91,535	292,77,976	8,13,559	2,36,788	-
15	17.07.2016	10972340356 (EXTENDED)	17.07.2024	S.B.I. Srinagar	Trust Money Fund	64,997	58,732	6,265	161	-
16	18.07.2016	10972340334 (EXTENDED)	18.07.2024	S.B.I. Srinagar	Trust Money Fund	16,250	14,684	1,566	38	-
17	27.01.2018	10972340298 (EXTENDED)	27.01.2023	S.B.I. Srinagar	Trust Money Fund	5,11,721	4,86,915	24,806	13,641	-
18	08.09.2016	10972340265 (EXTENDED)	08.09.2022	S.B.I. Srinagar	Trust Money Fund	2,34,813	2,34,813	-	23,767	-
19	18.11.2016	10972340232 (EXTENDED)	18.11.2022	S.B.I. Srinagar	Trust Money Fund	1,01,642	1,01,642	-	9,198	-
20	16.12.2016	10972340243 (EXTENDED)	16.12.2022	S.B.I. Srinagar	Trust Money Fund	2,63,989	2,63,989	-	22,745	-
21	16.09.2016	10972340209 (EXTENDED)	16.09.2022	S.B.I. Srinagar	Trust Money Fund	3,01,442	3,01,442	-	30,146	-
22	29.04.2016	10972340221 (EXTENDED)	29.04.2024	S.B.I. Srinagar	Trust Money Fund	16,028	15,372	656	220	-
23	25.04.2016	10972340312 (EXTENDED)	25.04.2024	S.B.I. Sgr	Trust Money Fund	96,182	92,299	3,883	1,374	-
24	01.12.2016	10972340276(EXTENDED)	01.12.2022	S.B.I. Sgr	Trust Money Fund	19,854	19,854	-	1,755	-
25	28.02.2011	31648997927 (EXTENDED)	28.02.2031	S.B.I. Srinagar	Trust Money Fund	1,19,361	1,19,361	6,420	103	6,420
26	15.02.2017	10972372322 (EXTENDED)	15.02.2023	S.B.I. Srinagar	Trust Money Fund	18,234	18,234	-	1,408	-
TOTAL (A)						319,32,075	313,52,972	8,62,300	3,41,344	2,83,197
27	03-08-2017	085400PR00013139 (EXTENDED)	03.12.2022	P.N.B. Srinagar	Earmarked Fund	287,63,292	279,85,642	7,77,650	2,26,337	-
28	03.07.2016	085400PR00013120 (EXTENDED)	03.12.2022	P.N.B. Srinagar	Earmarked Fund	197,48,083	189,34,744	8,13,339	2,21,990	-
29	27.01.2022	32263716663 (EXTENDED)	27.01.2023	S.B.I. Srinagar	Earmarked Fund	703,85,195	683,12,645	20,72,550	11,37,348	-
30	25.04.2016	35729345097 (EXTENDED)	25.04.2024	S.B.I. Srinagar	Earmarked Fund	788,69,691	735,60,006	53,09,685	7,79,892	-
31	25.04.2016	35729392604 (EXTENDED)	25.04.2024	S.B.I. Srinagar	Earmarked Fund	836,07,446	779,78,805	56,28,641	8,26,740	-
32	27.01.2019	32262705992 (EXTENDED)	27.01.2023	S.B.I. Srinagar	Earmarked Fund	426,37,259	413,81,770	12,55,489	6,88,971	-
33	15.06.2016	10972340594 (EXTENDED)	15.06.2024	S.B.I. Srinagar	Earmarked Fund	2,81,348	2,54,229	27,119	2,004	-
34	01.06.2016	10972340583 (EXTENDED)	01.06.2024	S.B.I. Srinagar	Earmarked Fund	2,93,254	2,64,988	28,266	2,611	-
TOTAL (B)						3245,85,568	3086,72,829	159,12,739	38,85,893	-
TOTAL (A+B)						3565,17,643	3400,25,801	167,75,039	42,27,237	2,83,197

ANNEXURE 3

EPOSITS AS AT 31.03.2022

S.N.	Date	A/C Number	Date of Maturity	Name of the Bank	Particulars	As At 31.03.2022	As At 31.03.2021	INTT. Paid during 2021-2022	INTT. Accrued during 2021-2022
1	12-08-2016	34134649008	12-08-2022	S.B.I. Srinagar	Registrar HNBGU	95,09,098	95,09,092	6	10,01,372
2	12-08-2016	34134645718	12-08-2022	S.B.I. Srinagar	Registrar HNBGU	88,16,016	88,16,016	-	9,28,386
3	12-08-2016	34134170263	12-08-2022	S.B.I. Srinagar	Registrar HNBGU	95,09,098	95,09,098	-	10,01,372
4	12-08-2016	34134647964	12-08-2022	S.B.I. Srinagar	Registrar HNBGU	88,17,840	88,17,840	-	9,28,578
5	12-08-2016	34134342123	12-08-2022	S.B.I. Srinagar	Registrar HNBGU	95,09,098	95,09,098	-	10,01,372
6	12-08-2016	34134344696	12-08-2022	S.B.I. Srinagar	Registrar HNBGU	88,17,840	88,17,840	-	9,28,578
7	12-08-2016	34134653321	12-08-2022	S.B.I. Srinagar	Registrar HNBGU	95,09,098	95,09,098	-	10,01,372
8	12-08-2016	34134654110	12-08-2022	S.B.I. Srinagar	Registrar HNBGU	88,17,840	88,17,840	-	9,28,578
9	12-08-2016	34134652260	12-08-2022	S.B.I. Srinagar	Registrar HNBGU	88,17,840	88,17,840	-	9,28,578
10	12-08-2016	34134650273	12-08-2022	S.B.I. Srinagar	Registrar HNBGU	95,09,098	95,09,098	-	10,01,372
11	12-08-2016	34134644168	12-08-2022	S.B.I. Srinagar	Registrar HNBGU	95,09,098	95,09,098	-	10,01,372
12	12-08-2016	34134651595	12-08-2022	S.B.I. Srinagar	Registrar HNBGU	95,09,098	95,09,098	-	10,01,372
13	30-03-2017	36727494849	30.01.2023	S.B.I. Srinagar	Registrar HNBGU	17,32,556	16,36,795	95,761	29,391
14	30-03-2017	36727494453	30.01.2023	S.B.I. Srinagar	Registrar HNBGU	67,15,335	63,44,166	3,71,169	1,13,921
15	30-03-2017	36727493903	30.02.2023	S.B.I. Srinagar	Registrar HNBGU	67,15,335	63,44,166	3,71,169	1,13,921
16	04-03-2017	33689954936	14.09.2022	S.B.I. Srinagar	Registrar HNBGU	2,93,942	2,81,289	12,653	669
17	31-03-2017	36730026680	30.01.2023	S.B.I. Srinagar	Registrar HNBGU	24,77,754	23,40,804	1,36,950	42,033
18	31-03-2017	36730639530	30.01.2023	S.B.I. Srinagar	Registrar HNBGU	68,47,527	64,69,052	3,78,475	2,34,253
19	19-01-2018	31593365839	03.12.2022	S.B.I. Srinagar	Registrar HNBGU	76,48,117	73,61,249	2,86,868	1,25,487
20	31-10-2018	38042769918	31.10.2024	S.B.I. Srinagar	Registrar HNBGU	50,57,995	41,31,683	9,26,312	1,06,973
21	05-08-2020	39554165442	04.12.2026	S.B.I. Srinagar	FO HNBGU	106,54,721	100,00,000	6,54,721	1,88,957
22	05-08-2020	39554164630	04.12.2026	S.B.I. Srinagar	FO HNBGU	106,54,721	100,00,000	6,54,721	1,88,957
23	17-01-2022	40721107130	18-01-2027	S.B.I. Srinagar	FO HNBGU	100,00,000	-	-	1,08,000
24	18-01-2022	40723894500	19-01-2027	S.B.I. Srinagar	FO HNBGU	100,00,000	-	-	1,06,521
25	02-03-2022	40820860476	03-03-2027	S.B.I. Srinagar	FO HNBGU	100,00,000	-	-	43,699
26	11-03-2022	40847275157	11-03-2027	S.B.I. Srinagar	FO HNBGU	100,00,000	-	-	30,137
27	03-12-2021	39535743553	04-12-2026	S.B.I. Srinagar	FO HNBGU	106,62,590	-	-	1,86,143
28	03-12-2021	39535744126	04-12-2026	S.B.I. Srinagar	FO HNBGU	106,62,590	-	-	1,86,143
29	03-12-2021	39554164630	04-12-2026	S.B.I. Srinagar	FO HNBGU	106,54,721	-	-	1,86,005
30	03-12-2021	34285082689	03-12-2022	S.B.I. Srinagar	FO HNBGU	2,32,637	-	-	3,760
31	03-12-2021	31593365839	03-12-2022	S.B.I. Srinagar	FO HNBGU	76,48,117	-	-	1,23,627
32	26-04-2019	085400PU00004347	26-04-2023	P.N.B. Srinagar	FO HNBGU	565,10,964	549,70,241	15,40,723	4,32,444
33	26-04-2019	085400PU00004356	26-04-2023	P.N.B. Srinagar	FO HNBGU	86,44,917	82,81,271	3,63,646	97,385
34	20-05-2021	085400PU00013783	20-05-2022	P.N.B. Srinagar	FO HNBGU	24,81,000	-	-	1,17,763
35	14-03-2019	526003031043415	14-03-2023	Union Bank Srinagar	FO HNBGU	44,09,637	42,07,625	2,02,012	-
36	31-03-2022	662128	31-03-2024	Union Bank Srinagar	FO HNBGU	20,26,394	-	-	-
37	05-02-2022	662120	05-02-2025	Union Bank Srinagar	FO HNBGU	1,44,663	-	-	1,134
38	25-03-2022	32800300003665	25-03-2023	BOB Srinagar	FO HNBGU	3,46,956	-	-	285
39	02-03-2022	50300599894717	03-03-2027	HDFC- Srinagar	HNBGU	50,00,000	-	-	22,247
40	03-01-2022	50300583369633	04-01-2027	HDFC- Srinagar	HNBGU	190,00,000	-	-	2,49,082
41	12-01-2022	50300586166459	13-01-2027	HDFC- Srinagar	HNBGU	190,00,000	-	-	2,27,375
42	04-01-2022	50300583734153	05-01-2027	HDFC- Srinagar	HNBGU	190,00,000	-	-	2,46,219
43	18-01-2022	50300587729582	19-01-2027	HDFC- Srinagar	HNBGU	190,00,000	-	-	2,09,885
44	11-01-2022	50300585845280	12-01-2027	HDFC- Srinagar	HNBGU	190,00,000	-	-	2,26,178
45	31-03-2022	50300607832850	01-05-2022	HDFC- Srinagar	HNBGU	190,00,000	-	-	-
46	31-03-2022	50300607834283	01-05-2022	HDFC- Srinagar	HNBGU	150,00,000	-	-	-
47	31-03-2022	50300607839016	01-05-2022	HDFC- Srinagar	HNBGU	190,00,000	-	-	-
48	31-03-2022	50300607841786	01-05-2022	HDFC- Srinagar	HNBGU	190,00,000	-	-	-
49	31-03-2022	50300607835721	01-05-2022	HDFC- Srinagar	HNBGU	150,00,000	-	-	-

50	31-03-2022	50300607837792	01-05-2022	HDFC- Srinagar	HNBGU	50,00,000	-	-	-
51	31-03-2022	50300607828113	01-05-2022	HDFC- Srinagar	HNBGU	150,00,000	-	-	-
52	31-03-2022	50300607840391	01-05-2022	HDFC- Srinagar	HNBGU	150,00,000	-	-	-
53	03-02-2022	922040054326775	03-02-2027	Axis - Srinagar	HNBGU	32,00,000	-	-	28,230
54	03-02-2022	922040054395797	03-02-2027	Axis - Srinagar	HNBGU	17,00,000	-	-	14,997
55	30-11-2021	302/20284	30-11-2022	Union Bank Srinagar	FO HNBGU	5,00,000	-	-	-
56	30-11-2021	302/20285	30-11-2022	Union Bank Srinagar	FO HNBGU	4,90,000	-	-	-
GRAND TOTAL						5517,64,251	2330,19,397	59,95,186	156,44,123

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY - SRINAGAR (GARHWAL) UTTARAKHAND

Receipts & Payments Account

For the Year end 31.03.2022

RECEIPTS		Amount	PAYMENTS		Amount
Opening Balance					
Bank Accounts	9869,49,604	9869,49,604			
Non - Recurring Grant 2021-2022	500,00,000	500,00,000	Expenses Incurred from Non - Recurring Grant 2021-2022		
			Fixed Assets		
			Computer Software	10,59,552	
			E- Journals and E-Databases	115,37,106	
			Library Books & Print Journals	3,61,135	
			Computer/Peripherals	44,96,565	
			Electric Installations & Equipment	10,95,288	
			Furniture & Fixtures	29,17,869	
			Gardening Equipments (Non Recurring)	4,46,300	
			Office Equipments	9,27,880	
			Plant and Machinery & EQUIPMENT	4,10,543	
			Scientific & Laboratory Equipments	37,96,284	
			Other Expenses and Refunds		
			Electrification Repair and Maint. (Non Recurring Head)	4,64,368	
			Repair & Maint.(AMC)	21,240	
			Non - Recurring Grant 2021-2022 Refunded	224,65,870	500,00,000
Grant in Aid- Salary (TSA)	10029,36,000	10029,36,000	Expenses Incurred from Grant in Aid -Salary		
			Salary Non Teaching Staff	3085,31,124	
			Salary Teaching Staff	5171,89,730	
			LTC Facility	797	
			LEAVE ENCASHMENT	121,54,888	
			GRATUITY	340,08,845	
			Arrear of DA Salary	81,59,066	
			Pension & Pension Commuted	491,19,053	
			CHILDREN EDUCATION ALLOWANCE PAYABLE	100,11,600	
			Medical Reimbursement	31,61,108	9423,36,211

OTHER INCOME			FEE REFUND (SELF FINANCED COURSES)	8530000.00	
Auditorium Hire Charges	95,750		Laboratory Running Expenses	1909802.00	
CGHS Contribution Recd.From Outside Employee	25,000	-	Non Net Fellowship	31548364.00	
Document Verification Fee (Outside)	51,875		NON NET FELLOWSHIP (CONTINGENCY)	1336722.00	
Electricity & Water Charges Recovered	23,64,871		Seminars, Workshops, Acad. Tour Etc.	645599.00	
GLIC CONTRI. RECD FRM OUTSIDE EMP.	7,800		Sports Expenses	13000.00	
GPF Contribution & Recoveries From Outside	3,08,189		Stipend Cum Merit Schorship/ Other Scholarships	10000.00	
Income As Project Overhead Charge	8,54,967		Subscription & Membership Fee	370398.00	
Interest Income on HBA	1,15,835		Answer Books & Related Material Dispatch	271202.00	
LIC Contribution Recd.From Outside Employees	33,970		Expenses of Centre Charges	3886260.00	
License Fee	9,24,667		Exp. of Data Processing Centre (Result Computerization)	107070.00	
OTHER RECOVERIES	26,09,501		Remuneration of Examiners	5238508.00	
Pension & Leave Encashment Contribution Recd.	7,12,512		Travelling Exp. of Examiner	351294.00	632,52,376
Recruitment Fee	313,12,641		ADMINISTRATION & GEN. EXP.		
Rent From Shop,Bank& Quarters	37,54,281		Advertisement & Publicity	913052.00	
RTI Fee	20,214		ELECTION DUTY PAYMENT	49240.00	
Scrap Sale Proceeds	16,02,850		Electricity and Power	11264908.00	
Tender Fee Receipts	17,200	448,12,123	Exp. of Merge Scheme	24384.00	
Loan Advances and Deposits			FUEL CHARGES and Generator Exp.	467846.00	
AMOUNT RECOVERABLE FROM DEAF-RB	1,37,245		LEGAL Fee & Ohter Legal Exp.	1480624.00	
INCOME TAX REFUND RECEIVABLE	5,73,290		Manpower Outsourcing Expenses	41692426.00	
Security Deposit with UPCL	8,61,476		MEDICAL AND FIRST ADD EXP.	104588.00	
College Advances	10,18,744		Meetings & Other Hospitality Expenses	312292.00	
HOUSING LOANS	12,95,901		Municipal Taxes and Charges	125376.00	
TDS Recoverable	96,932	39,83,588	NEWS PAPERS & PERIODICALS	34808.00	
Current Liabilities			Other Refunds	13000.00	
GLIC CLAIM PAYABLE	9,93,268		Postage & Telegram	2543140.00	
LABOUR CESS	4,217		Publicing Expenses	24151882.00	
FELLOWSHIP & SCHOLARSHIP	8,35,142	18,32,627	REGISTRATION EXP	228500.00	
			Remuneration/ Honorarium Others	958098.00	
			Security Expenses	17076768.91	
			Stationary	2499337.00	
			Subscription and Membership (Admin Exp.)	59000.00	
			TA/DA Expenditure for Experts/ Outsiders	2776897.00	
			Telephone, Broadband, Cable & Internet Charges	3727433.00	
			Water Charges	8450691.58	

Website Maintenance and Mail Hosting Charges	1413906.00	
Misc.Printing, Photocopy and Binding Expenses	122500.00	
Salary Daily Wages (Casual Employees)	37058300.00	
DAILY Wages @ HAPPRC	1730483.00	
Wages to Labours @ Forestry Deptt.	84000.00	1593,63,480
TRANSPORTATION EXPENSES		
Transportation Charges	52056.00	
Vehicle Insurance	112048.00	
Vehicle Repair & Maintenance	1097058.60	
Vehicle Running Expenses	864824.40	21,25,987
FINANCE COSTS		
BANK CHARGES	6790.30	
Refund of Interest on Grants	1037194.00	10,43,984
OTHER EXPENSES		
PENSION SCHEME SERVICE CHARGES	51476.00	51,476
REPAIR AND MAINTENANCE (NON RECURRING HEAD- OTHER)		
ELECTRIFICATION REPAIR MAINT. (NON TSA)	7627902.00	
Lab Running Exp. - Non Recurring	126667.00	
Repair & Maint. (AMC)- Non Recurring Head	370637.00	
Repair & Maintenance -Non Recurring Head	939580.00	90,64,786
PRIOR PERIOD EXPENSES		
PRIOR PERIOD EXPENSES	29400.00	29,400
REPAIR AND MAINTENANCE (RECURRING -OTHER)		
ELECTRIFICATON REPAIR AND MAINTENANCE	2788357.00	
Gardening Expenses	3057077.00	
General Repair and Maintaince (Running) Exp.	1298316.00	
MAINTENANCE OF FURNITURE & FIXTURES	331438.00	
Repair and Maintenance- BUILDING & INFRA.	6474215.00	
Repair and Maintenance Office Equipments	921379.00	148,70,782
Loan Advances and Deposits		
GIS ADVANCE	58,950	
Prepaid Insurance	1,45,756	
Other Advances	11,05,828	13,10,534
Current Liabilities		
Electricity Bills Payable	6,94,361	
GST TDS	23,699	

		LEAVE ENCASHMENT PAYABLE	9,01,060	
		Pension Payable	127,47,586	
		Professional Charges Payable	8,11,840	
		REMEDIAL COACHING CELL(SC/ST/MINORITIES)	1,32,000	
		Security Deposits of Contractors- Non Plan Head	2,00,000	
		SECURITY EXP. PAYABLE	4,20,887	
		TELEPHONE EXPENSES PAYABLE	2,26,774	
		WATER CHARGES PAYABLE	7,35,081	
		Interest Refundable on Grants 2020-21	10,55,009	
		Non - Recurring Grant 2019-2020	15,56,144	
		SALARY DAILY WAGES PAYABLE	31,64,472	
		SALARY PAYABLE-NON TEACHING STAFF	267,50,806	
		SALARY PAYABLE-PTL	25,93,327	
		SALARY PAYABLE-TEACHING STAFF	460,04,597	
		SPONSORED PROJECT	28,60,039	
		XII PLAN GRANT	1650,84,000	2659,61,682
		Closing Balance		
		Bank Accounts	7665,32,345	
		Cash-in-hand	29,565	7665,61,910
Total	27543,54,709	Total		27543,54,709

Finance Officer

Registrar