



ANNUAL ACCOUNTS

2022-2023

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

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR

ANNUAL ACCOUNTS

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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)

BALANCE SHEET AS AT 31.03.2023

Amount in Rupees

| SOURCES OF FUNDS | Schedule | Current Year | Previous Year |
|--|-----------------|---------------------|----------------------|
| CORPUS/CAPITAL FUND | 1 | (35522,03,408) | (29037,16,536) |
| DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS | 2 | 13267,49,048 | 12558,53,674 |
| CURRENT LIABILITIES AND PROVISIONS | 3 | 89400,86,111 | 83626,65,766 |
| Total | | 67146,31,751 | 67148,02,904 |
| APPLICATION OF FUNDS | Schedule | Current Year | Previous Year |
| FIXED ASSETS | 4 | | |
| Tangible Assets | | 35554,42,335 | 36392,70,609 |
| Intangible Assets | | 57,31,291 | 115,24,880 |
| Capital Work in Progress | | - | 25,28,892 |
| INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS | 5 | | |
| Long Term | | 13267,49,048 | 12558,53,674 |
| Short Term | | - | - |
| INVESTMENTS - OTHERS | 6 | - | - |
| CURRENT ASSETS | 7 | 13538,20,864 | 13339,70,283 |
| LOANS, ADVANCES AND DEPOSITS | 8 | 4728,88,213 | 4716,54,566 |
| Total | | 67146,31,751 | 67148,02,904 |

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Finance Officer

Registrar

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)
INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED ON 31.03.2023

Amount in Rupees

| PARTICULARS | Schedule | Current Year | Previous Year |
|---|-----------------|----------------------|-----------------------|
| <u>INCOME</u> | | | |
| Academic Receipts | 9 | 2790,53,389 | 3671,79,158 |
| Grants/ Subsidies | 10 | 15877,63,673 | 12649,75,904 |
| Income from Investments | 11 | 59,87,399 | 162,19,051 |
| Interest Earned | 12 | 212,12,907 | 218,67,562 |
| Other Income | 13 | 517,35,917 | 533,09,010 |
| Prior Period Income | 14 | - | - |
| Total (A) | | 19457,53,285 | 17235,50,685 |
| <u>EXPENDITURES</u> | | | |
| Staff Payments and Benefits (Establishment Expenses) | 15 | 21511,28,931 | 26913,12,172 |
| Academic Expenses | 16 | 859,90,499 | 635,08,135 |
| Administrative and General Expenses | 17 | 2002,77,399 | 1777,29,233 |
| Transportation Expenses | 18 | 37,20,914 | 22,42,622 |
| Repair and Maintenance | 19 | 420,20,118 | 250,51,406 |
| Finance Costs | 20 | 43,64,851 | 10,43,984 |
| Depreciation | 4 | 1632,51,290 | 1552,46,069 |
| Other Expenses | 21 | 20,213 | 51,476 |
| Prior Period Expenses | 22 | - | 29,400 |
| Total (B) | | 26507,74,215 | 31162,14,497 |
| Balance Being excess of Income over Expenditure (A-B) | | (7050,20,930) | (13926,63,813) |
| Transfer to / From Designated Fund | | - | - |
| Building Fund | | - | - |
| Others (Specify) | | - | - |
| Balance being Surplus/ (Deficit) Carried to Capital Fund | | (7050,20,930) | (13926,63,813) |

SIGNIFICANT ACCOUNTING POLICIES

23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

24

Finance Officer

Registrar

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)

BALANCE SHEET AS AT 31.03.2023

SCHEDULE - 1 CORPUS/ CAPITAL FUND

| PARTICULARS | Amount in Rupees | |
|---|-----------------------|-----------------------|
| | Current Year | Previous Year |
| Balance at the beginning of the year | (29037,16,536) | (16397,23,843) |
| Add: Contributions towards Corpus/ Capital Fund | | |
| Add: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure | 510,32,926 | 438,27,947 |
| 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) | 55,01,132 | 848,43,174 |
| Add: Excess of Income over expenditure trasferred from the Income & Expenditure Account | (7050,20,930) | (13926,63,813) |
| Total | (35522,03,408) | (29037,16,536) |
| Less: Prior Period Adjustments | - | - |
| Less: Transfer to /Endowment Fund | - | - |
| Deduct: Deficit transferred from the Income and Expenditure Account | - | - |
| BALANCE AT THE YEAR END | (35522,03,408) | (29037,16,536) |

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)

BALANCE SHEET AS AT 31.03.2023

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 | 3299,24,754 | 3179,66,404 | 325,66,214 | 322,98,394 | 8933,62,705 | 8927,41,142 | 12558,53,672 | 12430,05,939 |
| a)(i) Transfer from Corpus | | | | | | | | |
| b) Additions during the year: | 160,68,883 | - | 9,90,000 | - | 853,36,141 | - | 1023,95,024 | - |
| c) Income from investments made of the funds | 37,26,410 | | 10,35,400 | | 493,07,499 | | 540,69,309 | |
| d) Accrued interest on investments/ Advances | 68,62,751 | 119,58,350 | 42,423 | 2,67,821 | 83,31,740 | 519,99,877 | 152,36,914 | 642,26,048 |
| e) Interest on Savings Bank a/c | | | | | 1,18,450 | | 1,18,450 | |
| f) Other additions (specify nature) | - | - | - | - | - | - | - | - |
| TOTAL (A) | 3565,82,798 | 3299,24,754 | 346,34,037 | 325,66,214 | 10364,56,534 | 9447,41,019 | 14276,73,369 | 13072,31,987 |
| B. | | | | | | | | |
| Utilisation/Expenditure towards objectives of funds | | | | | | | | |
| i) Capital Expenditure | | | | | | | | |
| -Fixed Assets | - | - | - | - | - | - | - | - |
| -Others | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |
| ii) Revenue Expenditure | | | | | | | | |
| -Salaries,wages & allowances (GPF paid) | - | - | - | - | 1008,56,566 | 513,78,314 | 1008,56,566 | 513,78,314 |
| -Consumables | - | - | - | - | - | - | - | - |
| -Contingency | - | - | - | - | - | - | - | - |
| -Fellowship | - | - | - | - | - | - | - | - |
| -Research | - | - | - | - | - | - | - | - |
| -Travel | - | - | - | - | - | - | - | - |
| -Books | - | - | - | - | - | - | - | - |
| -Cash Award | - | - | - | - | - | - | - | - |
| -Scholorship | - | - | - | - | - | - | - | - |
| -Others | 55,385.00 | - | 12,370 | - | - | - | 67,755 | - |
| Total | 55,385.00 | - | 12,370 | - | 1008,56,566 | 513,78,314 | 1009,24,321 | 513,78,314 |
| TOTAL (B) | 55,385 | - | 12,370 | - | 1008,56,566 | 513,78,314 | 1009,24,321 | 513,78,314 |
| Closing Balance at the year end (A-B) | 3565,27,413 | 3299,24,754 | 346,21,667 | 325,66,214 | 9355,99,968 | 8933,62,705 | 13267,49,048 | 12558,53,673 |

Represented by

| | | | | | | | | |
|------------------------------|-------------|-------------|------------|------------|-------------|-------------|--------------|--------------|
| Cash and Bank Balances | 14,53,293 | 14,53,293 | 3,07,281 | 2,92,796 | 53,08,990 | 1,01,719 | 70,69,564 | 18,47,808 |
| Investments | 3482,11,369 | 3245,85,568 | 342,71,963 | 319,32,075 | 9302,90,978 | 8932,60,985 | 13127,74,310 | 12497,78,628 |
| Interest accrued but not due | 68,62,751 | 38,85,893 | 42,423 | 3,41,344 | - | - | 69,05,174 | 42,27,237 |
| Total | 3565,27,413 | 3299,24,754 | 346,21,667 | 325,66,215 | 9355,99,968 | 8933,62,705 | 13267,49,048 | 12558,53,674 |

Finance Officer

Registrar

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)

BALANCE SHEET AS AT 31.03.2023

SCHEDULE 3 - CURRENT LIABILITES & PROVISIONS

| PARTICULARS | Amount in Rupees | |
|--|------------------|---------------|
| | 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 | 501,96,460 | 968,79,796 |
| b) Receipts against sponsored fellowships & scholarships | 99,20,862 | 96,96,927 |
| c) Unutilised Grants (Plan XII) | 1848,69,714 | 1848,69,714 |
| d) Unutilised Grants (Plan XII- Wi-Fi Grant) | 1676,84,000 | 1676,84,000 |
| e) Fund for Remedial Coaching Cell (SC/ST/ Minorities) | 22,45,841 | 24,44,636 |
| f) Security Deposit | 568,90,855 | 569,00,855 |
| g) Salary Payable | 1023,52,556 | 1155,57,055 |
| h) Electricity Expenses Payable | 7,47,203 | 8,53,382 |
| i) Telephone Expenses Payable | 1,12,178 | 1,82,606 |
| j) Pension Payable | 213,91,377 | 18,06,936 |
| 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 | 59,93,639 |

| | | |
|--|---------------------|---------------------|
| p) GLIC Claim Payable | 4,66,542 | 16,97,103 |
| q) Legal Expenses Payable | 95,000 | - |
| r) News Paper and Periodicals Expenses Payable | 34,037 | - |
| s) GST TDS Payable | - | 4,446 |
| t) Remuneration Payable | 30,000 | - |
| u) Leave Encashment Payable | - | 39,47,215 |
| v) Security Expenses Payable | 96,78,106 | 123,94,463 |
| w) Gardening Expenses Payable | 63,214 | 1,83,245 |
| x) Generator and Fuel Charges Payable | - | 26,638 |
| xi) Capital Assets Grant 2022-23 | - | - |
| xii) Sports Expenses Payable | 20,470 | - |
| TOTAL (A) | 7621,99,362 | 8105,29,963 |
| B. PROVISIONS | | |
| 1. For Taxation | | |
| 2. Gratuity | 4455,90,274 | 4390,33,515 |
| 3. Superannuation/Pension | 73057,90,809 | 67038,82,955 |
| 4. Accumulated Leave Encashment | 4265,05,666 | 4092,19,333 |
| 5. Trade Warranties/Claims | | |
| 6. Others (Specify) | | |
| TOTAL (B) | 81778,86,749 | 75521,35,803 |
| TOTAL (A+B) | 89400,86,111 | 83626,65,766 |

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

Finance Officer

Registrar

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR
BALANCE SHEET AS AT 31.03.2023

Schedule - 3(a) SPONCERED PROJECTS

Amount in Rupees

| HEAD OF ACCOUNTS | OPENING BALANCE AS ON 01.04.2022 | | TRANSACTIONS DURING THE YEAR 2022-2023 | | CLOSING BALANCE AS ON 31.03.2023 | |
|---|-------------------------------------|---------------|---|-------------|-------------------------------------|---------------|
| | Debit | Credit | Debit | Credit | Debit | Credit |
| BRNS PROJECT | | | | | | |
| Atomic Energy Regulatory | - | 55,214.00 | - | - | - | 55,214.00 |
| Bhaba Atomic Research Centre | - | 1,78,295.44 | 1,78,295.44 | 1,91,437.44 | - | 1,91,437.44 |
| A Comparative Study...Background Radiation Areas | - | 15,710.00 | - | - | - | 15,710.00 |
| Atomic Energy Dept. Science Research Centre | - | 2,82,583.00 | - | - | - | 2,82,583.00 |
| DAE-BRNS (DR R C RAMOLA) | - | 4,25,844.00 | - | 4,957.00 | - | 4,30,801.00 |
| DAE-BRNS-PROJECT (DR BEENA JOSHI) | - | 593.00 | 188.80 | 10.00 | - | 414.20 |
| RESEARCH PROJECT -A.BORAI | - | 32,066.00 | - | - | - | 32,066.00 |
| DRS SAP Programmes (UGC) | | | | | | |
| DRS-SAP Chemistry | - | 70,02,477.00 | 25,30,575.00 | 92,508.00 | - | 45,64,410.00 |
| DST Schemes and Programmes | | | | | | |
| Causes of Slope Failure.....Jaggi Bhagwan Landslide | - | 3,36,140.00 | - | - | - | 3,36,140.00 |
| DST (CCP)- H.C.NAINWAL | - | 1,21,819.00 | - | 3,384.00 | - | 1,25,203.00 |
| DST INSPIRE Y.P.SUNDRIYAL | - | 33,43,533.00 | 24,42,996.00 | 73,460.00 | - | 9,73,997.00 |
| DST Project- Alok Sagar Gautam Physics | - | 390.00 | 396.00 | 6.00 | - | - |
| FIST PROGRAME DST CHEMISTRY | - | 169,15,346.00 | - | 4,78,120.00 | - | 173,93,466.00 |
| FIST Programme Physics DST | - | 23,23,522.00 | - | - | - | 23,23,522.00 |
| Reliability & Cost Benfit Analysis | - | 1,13,405.00 | - | - | - | 1,13,405.00 |
| GBPIHED ALMORA | | | | | | |
| Habitat Utilization.....Himalyan Mouse Hare | - | 9,321.00 | - | - | - | 9,321.00 |
| ICSSR | | | | | | |
| A Study of Empower...Himalya in Last Decade | - | 27,320.00 | - | - | - | 27,320.00 |
| ICSSR Dr. Rashmi Dhodi | - | 76,782.00 | - | 2,098.00 | - | 78,880.00 |
| I.C.S.S.R PROJECT | - | 53,312.63 | - | 2,990.00 | - | 56,302.63 |
| ICSSR PROJECT-Annapurna Nautiyal -II | - | 68,190.00 | - | 1,999.00 | - | 70,189.00 |
| ICSSR Project Prof-Annapurna Nautiyal-UNNAT BHARAT | - | 14,935.00 | - | 439.00 | - | 15,374.00 |

| HEAD OF ACCOUNTS | OPENING BALANCE AS ON 01.04.2022 | | TRANSACTIONS DURING THE YEAR 2022-2023 | | CLOSING BALANCE AS ON 31.03.2023 | |
|---|-------------------------------------|--------------|---|--------------|-------------------------------------|--------------|
| | Debit | Credit | Debit | Credit | Debit | Credit |
| MINISTRY OF EARTH SCIENCES | - | | | | | |
| Strain Budget Plate Convergence..Processes | - | 1,22,037.00 | - | - | - | 1,22,037.00 |
| Ministry of Environment & Forests | - | | | | | |
| IndianCouncil Forestry Research Education | - | 21,552.00 | - | - | - | 21,552.00 |
| Valley of Flower Project | - | 96,301.00 | - | - | - | 96,301.00 |
| Ministry of Science & Technology | - | | | | | |
| DBT-HRD HOD ZOOLOGY | - | 60,17,420.13 | 84,48,578.41 | 25,22,851.00 | - | 91,692.72 |
| Landslide Hazard....Road Section | - | 5,66,463.00 | - | - | - | 5,66,463.00 |
| Promotion of Biology Teaching..Scheme | - | 1,36,931.16 | - | 4,515.00 | - | 1,41,446.16 |
| Other Projects | - | | | | | |
| DEPARTMENT OF BIOTECHNOLOGY | - | 1,306.00 | - | - | - | 1,306.00 |
| Department of Botany...in Garhwal University | - | 2,069.00 | - | - | - | 2,069.00 |
| Assessing & Monitoring Climates | - | 13,704.00 | - | 402.00 | - | 14,106.00 |
| CSIR Project- Prof D S Negi | - | 28,507.00 | - | 29,341.00 | - | 57,848.00 |
| DR. A K Negi, Forestry PROJECT | - | 2,06,726.00 | - | - | - | 2,06,726.00 |
| DR.D.S.CHAUHAN -ICFRE | - | 509.80 | - | - | - | 509.80 |
| DR. K.D.PUROHIT LOC (IAGR&G) | - | 10,985.00 | - | - | - | 10,985.00 |
| DR. MANISH UNIYAL | - | 3,204.00 | - | - | - | 3,204.00 |
| Glaciers in the Upper(D R Hc Nainwal) | - | 1,460.00 | 1,460.00 | - | - | - |
| HRDI PROJECT -AJEET SINGH | - | 4,95,652.00 | - | 14,531.00 | - | 5,10,183.00 |
| ICARF (PROF N P TODRIA | - | 1,655.00 | - | - | - | 1,655.00 |
| I.C.M.R FELLOWSHIP | - | 28,793.00 | - | 785.00 | - | 29,578.00 |
| IIT ROORKEE Consultancy Forestry | - | 41,809.50 | - | - | - | 41,809.50 |
| IITM Project - S C Bagri (N) | - | 43,554.00 | - | - | - | 43,554.00 |
| Jaggi Bagzulan Landslide Central Garhwal Himalaya | - | 1,28,958.00 | - | 3,583.00 | - | 1,32,541.00 |
| MINISTRY OF SCIENCE & TECHNOLOGY | - | 1,86,000.00 | - | - | - | 1,86,000.00 |
| MISC PROJECTS | - | 17,61,504.68 | - | - | - | 17,61,504.68 |
| PROJECT Dr. POOJA SAKLANI | - | 73,399.00 | 41,284.00 | 1,277.00 | - | 33,392.00 |
| Tecteno Gemographic Evolution.....at Alaknanda Vall | - | 9,61,742.00 | - | 12,829.00 | - | 9,74,571.00 |
| WWFI PROJECT (DR P NAUTRIL | - | 2,10,740.00 | - | - | - | 2,10,740.00 |

| HEAD OF ACCOUNTS | OPENING BALANCE AS ON 01.04.2022 | | TRANSACTIONS DURING THE YEAR 2022-2023 | | CLOSING BALANCE AS ON 31.03.2023 | |
|---|-------------------------------------|---------------|---|--------------|-------------------------------------|--------------|
| | Debit | Credit | Debit | Credit | Debit | Credit |
| Other Schemes | - | | | | | |
| Pandit Madan Mohan Malaviyal (Pmmmmntt) | - | 347,84,696.60 | 371,10,213.00 | 23,25,516.40 | - | - |
| UGC(SPONSORED PROJECT) | - | | | | | |
| Aquatic Biodiversity...Biotope Valley | - | 9,37,792.43 | - | - | - | 9,37,792.43 |
| COLD WATER FISH DIVERSITY...in Garhwal Himalaya | - | 9,824.00 | - | - | - | 9,824.00 |
| Combined Project | - | 10,16,426.50 | - | - | - | 10,16,426.50 |
| Department of Environmentle....Science | - | 7,89,997.10 | - | - | - | 7,89,997.10 |
| Electrical Propertiesof Mixed Sodium | - | 1,094.00 | - | - | - | 1,094.00 |
| RESEARCH PROJECT-M.C.PUROHIT | - | 29,977.00 | - | 818.00 | - | 30,795.00 |
| Sacred Ecosystem Servises | - | 652.00 | - | - | - | 652.00 |
| Strengthening the Community.....Based Ecotour | - | 4,72,697.00 | - | - | - | 4,72,697.00 |
| UGC-BSR RESEARCH GRANT SCIENCE DEPARTMENT | - | 28,26,540.00 | - | 37,478.00 | - | 28,64,018.00 |
| UGC-DAE (CRS/19/RC15)-AJAY SEMALTY | - | 3,49,442.00 | 3,64,999.61 | 43,007.00 | - | 27,449.39 |
| UGC-DAE-CSR Entitle Dr. Sanjay Upadhyay | - | - | - | 2,28,120.00 | - | 2,28,120.00 |
| UGC-DAE CSR ENTITLE DR. SAURABH YADAV | - | - | - | 2,28,120.00 | - | 2,28,120.00 |
| UGC-DAE-CSR Project CRS- 310 (Dr. Mona Semalty) | - | 33,712.00 | 34,150.00 | 4,57,785.00 | - | 4,57,347.00 |
| UGC NET EXAM | - | 24,158.00 | - | - | - | 24,158.00 |
| UGC Project Shyam Singh | - | 47,017.00 | - | - | - | 47,017.00 |
| WOMEN STUDIES POLITICAL SCIENCE | - | 22,78,318.00 | 21,15,234.00 | 60,892.00 | - | 2,23,976.00 |
| Uttarakhand State Council for Science & Technology | - | | | | | |
| Educating Adoloscent Girls-----Uttarakhand | - | 4,414.00 | 36.00 | 129.00 | - | 4,507.00 |
| INVESTIGATION,IDENTIFICATION....ANALYSIS | - | 24,828.88 | - | 728.00 | - | 25,556.88 |
| PREDATOR...Alknanda Valley in Garhwal Himalya | - | 1,31,390.00 | - | - | - | 1,31,390.00 |
| APN - IGES JAPAN RESEARCH PROJECT DR. R K MAIKHURI | - | 1,63,350.00 | 3,21,660.00 | 2,45,718.00 | - | 87,408.00 |
| Assessment of Impect of Climate Change on Geo (Y.P | - | 35,74,040.00 | 95,35,015.00 | 59,60,975.00 | - | - |
| BIOTECHNOLOGY PROJECT DR. MAMTA ARYA | - | - | 4,32,373.00 | 4,81,194.00 | - | 48,821.00 |
| BIOTECHNOLOGY RESEARCH SCHEME (SCH000060) | - | - | 40,10,907.00 | 52,34,486.00 | - | 12,23,579.00 |
| BSR STARTUP PROJECT GRANT DR. BUTOLA | - | - | - | 8,00,000.00 | - | 8,00,000.00 |
| Demostration of Modern Fruits... Mid Hill of Uk | - | 1,56,791.00 | 81,633.00 | 2,650.00 | - | 77,808.00 |
| DEVELOPING EMISSION INVENTORY FOR NACI | - | 1,29,337.00 | 1,96,375.00 | 4,74,474.00 | - | 4,07,436.00 |

| HEAD OF ACCOUNTS | OPENING BALANCE AS ON 01.04.2022 | | TRANSACTIONS DURING THE YEAR 2022-2023 | | CLOSING BALANCE AS ON 31.03.2023 | |
|---|-------------------------------------|--------------|---|--------------|-------------------------------------|-------------|
| | Debit | Credit | Debit | Credit | Debit | Credit |
| DST- SERB- INDRASHIS BHATTACHARYA | - | 4,67,450.60 | 8,70,348.00 | 4,08,223.00 | - | 5,325.60 |
| Ecological Monitoring & Fish Fauna..Alaknanda River | - | 34,530.00 | 35,148.00 | 618.00 | - | - |
| ESTABLISHMENT OF HERBAL GARDEN---MEDICINAL PLANTS | - | 11,14,449.50 | 8,70,838.00 | 19,021.00 | - | 2,62,632.50 |
| Ethno-Medicinal Properties.....Himalayan Regions | - | - | 44,549.00 | 3,33,896.00 | - | 2,89,347.00 |
| Formation Mechanism.....Climate at Himalayan | - | 18,129.50 | - | 494.00 | - | 18,623.50 |
| GPR PROJECT DST PROF HC NAINWAL | - | 1,203.00 | - | - | - | 1,203.00 |
| GREEN SYNTHESIS.....AMONG THE MASSES (M C PUROHIT) | - | - | 2,73,330.00 | 5,70,921.00 | - | 2,97,591.00 |
| HRDI PROJECT -GOPESHWAR CHAMOLI | - | 2,40,000.00 | - | - | - | 2,40,000.00 |
| ICHR PROJECT - VEDIC SEMINAR DR. D.P.SAKLANI | - | 78,087.00 | - | 65,575.00 | - | 1,43,662.00 |
| ICPR- DR. M.M.SEMWAL | - | 1,88,611.00 | 1,69,353.00 | 1,325.00 | - | 20,583.00 |
| ICSSR Project Prof. S K Gupta | - | 19,724.00 | 2,30,391.00 | 2,11,179.00 | - | 512.00 |
| IHCUC CONSORTIUM PROJECT | - | 12,574.50 | 7,84,870.00 | 13,31,571.00 | - | 5,59,275.50 |
| IMPRESS-ICSSR PROJECT | - | 10,462.00 | 17,874.00 | 32,461.00 | - | 25,049.00 |
| Integrated Studies of Himalayan Cryoshare | - | 4,04,170.00 | 9,16,392.00 | 8,51,924.00 | - | 3,39,702.00 |
| JWCT PROJECT DR.V.K.PUROHIT | - | 7,20,646.00 | 12,95,250.00 | 6,25,277.00 | - | 50,673.00 |
| Mapping Niche.....Maps in Rudraprayag Forest Divis | - | - | - | 8,72,200.00 | - | 8,72,200.00 |
| MSS RAWAT (SEMINAR) | - | 1,17,989.50 | - | - | - | 1,17,989.50 |
| NAMAMI GANGE PROJECT | - | - | 3,82,381.00 | 3,82,381.00 | - | - |
| NATIONAL COUNCIL FOR TEACHERS EDUCATION SEMINAR | - | 2,27,435.00 | - | - | - | 2,27,435.00 |
| NMHS/GBPIHED RESEARCH PROJECT S.N. BAHUGUNA | - | 2,26,064.00 | - | 5,731.00 | - | 2,31,795.00 |
| NMHS PROJECT (M C NAUTIYAL) | - | 5,17,263.68 | 5,00,000.00 | 8,943.00 | - | 26,206.68 |
| NMPB PROJECT (DR. V K PUROHIT) | - | 36.30 | 24,82,616.00 | 27,69,647.00 | - | 2,87,067.30 |
| NRDMS-DST Dr Munesh Kumar | - | 2,60,541.00 | 2,53,456.00 | 6,084.00 | - | 13,169.00 |
| Project Dr. Ajay Semalty | - | 2,354.00 | - | 87.00 | - | 2,441.00 |
| Rejuvenation of Drying Springs in Takoli Gad.... | - | 4,04,388.67 | 649.00 | - | - | 4,03,739.67 |
| Research Project Ashok Kumar | - | 5,062.00 | - | 138.00 | - | 5,200.00 |
| Research Project Dr. Deepti Prabha | - | 350.00 | - | - | - | 350.00 |
| SAC ISRO PROJECT (PROF. M C NAUTIYAL) | - | 2,01,433.80 | 14,68,193.32 | 15,35,179.00 | - | 2,68,419.48 |
| SCOOTING AND DOCUMENTATION OF GRASSROOTS ...UK | - | - | - | 2,50,000.00 | - | 2,50,000.00 |
| Seed Ecology Project (GBPNIHESD Funded) | - | 78,187.00 | - | 2,293.00 | - | 80,480.00 |

| HEAD OF ACCOUNTS | OPENING BALANCE AS ON 01.04.2022 | | TRANSACTIONS DURING THE YEAR 2022-2023 | | CLOSING BALANCE AS ON 31.03.2023 | |
|---|-------------------------------------|-------------------|---|-------------------|-------------------------------------|-------------------|
| | Debit | Credit | Debit | Credit | Debit | Credit |
| SEMINAR GRANT | - | - | - | 5,21,978.00 | - | 5,21,978.00 |
| SERB ALOK SAGAR GAUTAM | - | - | 3,00,000.00 | 14,79,000.00 | - | 11,79,000.00 |
| SERB VIPIN KUMAR (GEOLOGY) | - | - | 1,55,793.00 | 1,55,793.00 | - | - |
| SKILL VIGYAN PROGRAM DR. G.K.JOSHI | - | 1,38,982.50 | 1,41,014.50 | 2,618.00 | - | 586.00 |
| Sponsorships (Seminars) | - | - | - | 50,000.00 | - | 50,000.00 |
| TO STUDY THE CYANOBACTERIAL DIVERSITY... | - | 24.84 | - | - | - | 24.84 |
| UCB-AGRI-HAPPRC-DR. V.K.PUROHIT | - | - | 3,22,600.00 | 3,81,300.00 | - | 58,700.00 |
| UCB-AGRI -HAPPRC PROJECT- DR. VIJAY LAXMI | - | - | 2,13,210.66 | 2,68,084.00 | - | 54,873.34 |
| U COST PROF. R C SUNDRIYAL | - | 9,30,410.30 | 9,78,515.00 | 4,81,842.00 | - | 4,33,737.30 |
| U-COST Project Dr. Sarla Saklani | - | 1,01,279.40 | 4,56,868.00 | 5,17,149.00 | - | 1,61,560.40 |
| UCOST PROJECT (MR. JASPAL SINGH CHAUHAN) | - | - | 1,08,309.20 | 2,80,119.00 | - | 1,71,809.80 |
| WILD EDIBLE MUSHROOMS..PROF R.P. BHATT | - | 11,682.00 | 11,682.00 | - | - | - |
| Grand Total | - | 968,79,796 | 811,30,000 | 344,46,664 | - | 501,96,460 |

Finance Officer

Registrar

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR
BALANCE SHEET AS AT 31.03.2023

Schedule - 3(b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

Amount in Rupees

| HEAD OF ACCOUNTS | OPENING BALANCE AS ON 01.04.2022 | | TRANSACTIONS DURING THE YEAR 2022-2023 | | CLOSING BALANCE AS ON 31.03.2023 | |
|----------------------------------|----------------------------------|------------------|--|------------------|----------------------------------|------------------|
| | Debit | Credit | Debit | Credit | Debit | Credit |
| CSIR | | | | | | |
| CSIR Fellowship | | 9,01,417 | 3,23,188 | 3,74,411 | - | 9,52,640 |
| CSIR Prof S. Dev | | - | - | 689 | - | 689 |
| DST(FELLOWSHIP) | | | | | | |
| DST INSPIRE FELLOWSHIP | | 3,91,780 | 20,000 | 10,236 | - | 3,82,016 |
| UGC FELLOWSHIP | | | | | | |
| PDF Gunjan Pandey | | 2,14,984 | 354 | 3,752 | - | 2,18,382 |
| RAJIV GANDHI NATIONAL FELLOWSHIP | | 60,95,137 | - | - | - | 60,95,137 |
| UGC NET FELLOWSHIP | | - | 35 | 7,508 | - | 7,473 |
| ICSSR FELLOWSHIP | | 11,03,609 | 20,33,909 | 31,94,826 | - | 22,64,526 |
| Grand Total | - | 87,06,927 | 23,77,486 | 35,91,422 | - | 99,20,862 |

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).

Finance Officer

Registrar

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR

BALANCE SHEET AS AT 31.03.2023

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 | 1848,69,714 | 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) | 1848,69,714 | 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 | 1848,69,714 |
| 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 | - | - |
| Receipts during the year | - | - |
| Bank Interest on Unutilised grant amount | - | - |
| Other Reversals And Recoveries of Expenses. | - | - |
| Total (g) | - | - |
| Less: Tranferred to SC/ ST remedial Coaching Cell | - | - |
| Less: Tranferred to XII Plan GD Grant | - | - |
| Total (h) | - | - |
| Unutilised carried forward (g-h) | - | - |
| E. UGC Grants: Plan XII Phd/Non Net Fellowship | | |
| Balance B/F | - | - |
| Receipts during the year | - | - |
| Refunds | - | - |
| Bank Interest on Unutilised grant amount | - | - |
| Total (i) | - | - |
| Less: Utilised for Revenue Expenditure | - | - |
| Less: Tranferred to XII Plan GD Grant | - | - |
| Total (j) | - | - |
| Unutilised carried forward (i-j) | - | - |
| F. UGC Grants: One Time Grant | | |
| Balance B/F | 1050,74,600 | 1050,74,600 |
| Add: Transfer from Corpus | - | - |
| Add: Refunds | - | - |
| Add: Interest Receipts during the year | - | - |

| | | |
|--|-------------------|--------------------|
| Total (k) | 1050,74,600 | 1050,74,600 |
| Less: Refund of Grant | - | - |
| Less: Utilised for Revenue Expenditure | - | - |
| Less: Utilised for Capital Expenditure | - | - |
| Total (l) | - | - |
| Unutilised carried forward (k-l) | 1050,74,600 | 1050,74,600 |
| 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 (2022-23) | | |
| Balance B/F | - | - |
| Add: Receipts during the year | 525,00,000 | - |
| Total (o) | 525,00,000 | - |
| Less : Transferred to Non Recurring Grant (Pull Back) | 12,98,939 | - |
| Less: Utilised for Revenue Expenditure | 1,68,135 | - |
| Less: Utilised for Capital Expenditure | 510,32,926 | - |
| Total (p) | 525,00,000 | - |
| Unutilised carried forward (o-p) | - | - |
| I. UGC Grants Non Recurring (2019-2020) | | |
| Balance B/F | 59,93,639 | 334,22,994 |
| Add: Receipts during the year | | - |
| Add: Transferred from Non Recurring Grant (2018-2019) | | - |
| Total (q) | 59,93,639 | 334,22,994 |
| Less: Refund to UGC (Interest Component on Un-Utilised Grant Amount) | - | 15,56,144 |
| Less: Utilised for Revenue Expenditure | - | - |

| | | |
|---|--------------------|--------------------|
| Less: Utilised for Capital Expenditure | - | 258,73,211 |
| Total (r) | - | 274,29,355 |
| Unutilised carried forward (q-r) | 59,93,639 | 59,93,639 |
| 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) | 5053,95,953 | 5053,95,953 |

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.

Finance Officer

Registrar

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2023

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 Deduction s 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% | 34445,69,568 | 28,55,200 | - | 34474,24,768 | 6322,29,930 | 689,48,495 | - | 7011,78,425 | 27462,46,343 | 28123,39,638 |
| 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% | 2516,52,222 | 5,14,400 | - | 2521,66,622 | 1343,44,278 | 126,08,331 | - | 1469,52,609 | 1052,14,013 | 1173,07,944 |
| IV. Vehicle | 10.00% | 108,25,697 | 8,48,329 | - | 116,74,026 | 101,00,228 | 11,67,403 | - | 112,67,631 | 4,06,395 | 7,25,469 |
| V. Furniture & fixtures | 7.50% | 2538,34,649 | 122,86,126 | - | 2661,20,775 | 1934,39,420 | 199,59,058 | - | 2133,98,478 | 527,22,297 | 603,95,229 |
| VI. Office Equipment | 7.50% | 299,42,706 | 44,03,132.00 | - | 343,45,838 | 128,12,830 | 25,75,938 | - | 153,88,768 | 189,57,070 | 171,29,876 |
| VII. Computer/ peripherals | 20.00% | 564,02,116 | 51,42,707 | - | 615,44,823 | 512,94,134 | 31,58,578 | - | 544,52,712 | 70,92,111 | 51,07,982 |
| VIII. Electric Installations* | 5.00% | 213,65,568 | 144,45,389 | - | 358,10,957 | 58,97,506 | 21,21,598 | - | 80,19,104 | 277,91,853 | 154,68,062 |
| IX. Library books | 10.00% | 2711,14,814 | 64,35,919 | - | 2775,50,733 | 1927,35,511 | 277,55,073 | - | 2204,90,584 | 570,60,149 | 783,79,303 |
| X. Tube wells & water supply | 2.00% | - | - | - | - | - | - | - | - | - | - |
| XI. Other fixed assets | 5.00% | 6,03,480 | - | - | 6,03,480 | 2,97,214 | 30,174 | - | 3,27,388 | 2,76,092 | 3,06,266 |
| XII. Other Infrastructure | 2.00% | 365,81,263 | - | - | 365,81,263 | 33,77,171 | 7,31,625 | - | 41,08,796 | 324,72,467 | 332,04,092 |
| XIII. Sports Equipments | 2.00% | 246,98,990 | 72,909 | - | 247,71,899 | 28,67,568 | 4,95,438 | - | 33,63,006 | 214,08,893 | 218,31,422 |
| XIV. Campus Development | 2.00% | 1681,70,668 | 70,12,022 | - | 1751,82,690 | 165,46,083 | 35,03,654 | - | 200,49,737 | 1551,32,953 | 1516,24,585 |
| XV. Scientific & Laboratory Equip. | 8.00% | 257,64,605 | 79,04,485 | - | 336,69,090 | 52,70,694 | 26,93,527 | - | 79,64,221 | 257,04,869 | 204,93,911 |
| Total of Tangible Assets | | 49004,83,174 | 619,20,618 | - | 49624,03,792 | 12612,12,565 | 1457,48,892 | - | 14069,61,457 | 35554,42,335 | 36392,70,609 |
| XVI. Intangible Assets | | | | | | | | | | | |
| (a) Computer Software** | 40.00% | 77,00,559 | 14,21,558 | - | 91,22,117 | 70,26,596 | 9,15,348 | - | 79,41,944 | 11,80,173 | 6,73,963 |
| (b) E-Journals & E-Databases | 40.00% | 311,80,375 | 102,87,251 | - | 414,67,626 | 203,29,458 | 165,87,050 | - | 369,16,508 | 45,51,118 | 108,50,917 |
| Total of Intangible Assets | | 388,80,934 | 117,08,809 | - | 505,89,743 | 273,56,054 | 175,02,398 | - | 448,58,452 | 57,31,291 | 115,24,880 |
| A. Total of CURRENT YEAR | | 49393,64,108 | 736,29,427 | - | 50129,93,535 | 12885,68,619 | 1632,51,290 | - | 14518,19,909 | 35611,73,626 | 36507,95,489 |
| XV. Capital Work-in-progress | | | | | | | | | | | |
| a) Girls Hostel and Canteen | | 25,28,892 | (25,28,892) | | - | - | - | - | - | - | 25,28,892 |
| TRANSFER TO ASSETS | | | | | | | | | | | |
| B. NET WORK-IN-PROGRESS | | 25,28,892 | (25,28,892) | - | - | - | - | - | - | - | 25,28,892 |
| TOTAL (A+B) | | 49418,93,000 | 711,00,535 | - | 50129,93,535 | 12885,68,619 | 1632,51,290 | - | 14518,19,909 | 35611,73,626 | 36533,24,381 |

*Double Depreciation is charged on the amount of rectification.

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)
BALANCE SHEET AS AT 31.03.2023

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) | 5170,22,230 | 2272,08,247 |
| 6. Term Deposits with Banks (in FDRs Inclusive of Accrued Interest) | 5014,08,431 | 10267,97,618 |
| 7. Others (to be specified) | | |
| (i) Saving Bank Account | 3083,18,387 | 18,47,808 |
| (ii) Balance of GPF with State Treasury | - | - |
| TOTAL | 13267,49,048 | 12558,53,674 |

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) | 3565,27,413 | 3299,24,754 |
| Trust Money Fund Investment (Incl. of Accrued Interest) | 346,21,667 | 325,66,215 |
| Employee GPF Investment Fund A/c | 9355,99,968 | 8933,62,705 |
| TOTAL | 13267,49,048 | 12558,53,674 |

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

Finance Officer

Registrar

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)
BALANCE SHEET AS AT 31.03.2023

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 | - | - |

Finance Officer

Registrar

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)
BALANCE SHEET AS AT 31.03.2023

SCHEDULE 7 - CURRENT ASSETS

| | | Amount in Rupees | |
|--|---------------------|---------------------|--|
| PARTICULARS | CURRENT YEAR | PREVIOUS YEAR | |
| 1. Stock: | | | |
| a) Stores and Spares | 22,97,900 | 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 | 5398,43,855 | 5674,08,374 | |
| ----- Others | 8116,71,089 | 7665,32,345 | |
| b) With non-Scheduled Banks: | | | |
| -In term deposit Accounts | | | |
| -In Savings Accounts | | | |
| c) Cash in Hand | 8,020 | 29,565 | |
| 4. Post Office- Savings Accounts | | 0 | |
| TOTAL | 13538,20,864 | 13339,70,283 | |

Note: Annexure A shows the details of Bank Accounts

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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)
BALANCE SHEET AS AT 31.03.2023

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 | 337750 | 8,66,750 |
| d) Other (to be specified) | | |
| i) LTC Advances | - | 90,123 |
| ii) Personal Advances | 213,53,150 | 232,47,152 |
| e) Sponsored Project | 0 | 0 |
| 2. Long Term Advances to employees: (Interest bearing) | | |
| a) Vehicle loan | 0 | 0 |
| b) Home loan | 33,45,881 | 22,43,448 |
| 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 | 306,30,039 | 281,72,414 |
| ii) GIS Advance | 3,08,222 | 3,67,872 |
| 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) | 25,09,044 | 14,64,632 |
| vi) Security Deposit with UPCL (Transformer Security & others) | - | - |
| vii) Advances for Sports and related curricular activities | 73,59,864 | 68,08,720 |
| 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 | 5,67,557 |
| xi) Income Tax Refund Receivable | 35,39,212 | 48,82,942 |
| xii) TDS Recoverable | - | - |
| xiii) GST TDS Recoverable | - | - |
| 4. Prepaid Expenses | | |
| a) Insurance | 1,40,294 | 1,45,756 |
| 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 | 4728,88,213 | 4716,54,566 |

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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)
INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED ON 31.03.2023

SCHEDULE 9 - ACADEMIC RECEIPTS

Amount in Rupees

| PARTICULARS | CURRENT YEAR | PREVIOUS YEAR |
|---|--------------------|--------------------|
| FEE FROM STUDENTS | | |
| Academic | | |
| 1. Tuition fee | 5,34,000 | 102,92,731 |
| 2. Admission fee | 379,30,310 | 310,41,310 |
| 3. Affiliation Fee | 297,39,650 | 343,74,906 |
| 4. Library Admission fee | 81,081 | 1,10,751 |
| 5. Registration fee | 1,26,001 | 52,670 |
| 6. Syllabus Fee | - | - |
| 7. Short Research fee | 7,800 | 30,000 |
| 8. Other Academic fees | 325 | - |
| 9. Forwarding fee | 29,160 | 21,150 |
| 10. Late fee | - | 32,000 |
| 11. Practical Fee | - | 55,750 |
| Total (A) | 684,48,327 | 760,11,268 |
| Examinations | | |
| 1. Examination / Entrance Test/ Back Paper fee | 1904,74,035 | 2715,08,576 |
| 2. Mark sheets & Degree Fees / Transcript Fee | 81,67,594 | 71,99,133 |
| 3. Provisional Certification Fee | 11,77,620 | 16,49,593 |
| 4. Evaluation / Re- evaluation Fee & Verification fee | 27,33,262 | 73,23,110 |
| 5. Transfer Fee | 1,11,050 | 59,700 |
| 6. Counselling fee | - | - |
| 7. Migration Certificate fee | 20,82,990 | 16,29,970 |
| 8. Centre Change fee | 2,49,640 | 1,46,500 |
| Total (B) | 2049,96,191 | 2895,16,582 |
| Other fees | | |
| 1. Sports Fees | - | - |
| 2. Hostel Fees | 50,67,822 | 11,66,728 |
| 3. Fine/Miscellaneous Fee | - | - |

| | | |
|---|--------------------|--------------------|
| 4. Gym Fees | 94,949 | 46,180 |
| 5. Convocation Fee | 3,28,000 | 2,46,000 |
| 6. Election Duty Fee | - | - |
| 7. Character / Bonafide Certificate Fee | 1,18,100 | 1,92,400 |
| Total (C) | 56,08,871 | 16,51,308 |
| Sale of publications | | |
| 1. Sale of syllabus and Question Paper, etc. | | |
| 2. Sale of prospectus including admission forms | | |
| Total (D) | - | - |
| GRAND TOTAL (A+B+C+D) | 2790,53,389 | 3671,79,158 |

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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)
INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED ON 31.03.2023

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 | 3713,00,000 | 525,00,000 | 12310,00,000 | 16548,00,000 | 13269,36,000 |
| Add : Unspent Balance of 2021-2022 utilised | - | - | - | - | 258,35,777 |
| Less: Refunded to Funding Agency/ UGC | 147,04,462 | 12,98,939 | - | 160,03,401 | 440,05,360 |
| Total | 3565,95,538 | 512,01,061 | 12310,00,000 | 16387,96,599 | 13087,66,417 |
| Less: Utilised for Capital Expenditure(A) | - | 510,32,926 | - | 510,32,926 | 463,71,553 |
| Less: Utilised for Capital Expenditure (Prior period Adjustment) | - | - | - | - | - |
| Balance after Capital Expenditures | 3565,95,538 | 1,68,135 | 12310,00,000 | 15877,63,673 | 12623,94,864 |
| Less: Utilised for Revenue Expenditure (B) | 3565,95,538 | 1,68,135 | 12310,00,000 | 15877,63,673 | 12623,94,864 |
| Less: Utilised for Revenue Expenditure (Prior period Adjustment) | - | - | - | - | - |
| Total Grant Utilised during 2022-2023 | 3565,95,538 | 512,01,061 | 12310,00,000 | 15877,63,673 | 12623,94,864 |
| 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)
INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED ON 31.03.2023

SCHEDULE 11- INCOME FROM INVESTMENTS

| 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 | 59,87,399 | 0 | 0 | 16219051 |
| 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 | 59,87,399 | 0 | 0 | 162,19,051 |

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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)
INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED ON 31.03.2023

SCHEDULE 12 - INTEREST EARNED

Amount in Rupees

| PARTICULARS | CURRENT YEAR | PREVIOUS YEAR |
|---|---------------------|----------------------|
| 1. On Savings Accounts with scheduled banks | 204,52,612 | 218,61,248 |
| 2. On Loans | | |
| a. Employees/ Staff | 760295 | - |
| b. Others (On Security from Electricity Deptt.) | 0 | 6,314 |
| 3. On Debtors and Other Receivables | 0 | - |
| Total | 212,12,907 | 218,67,562 |

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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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)
INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED ON 31.03.2023

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 | 0 | |
| 2. Quarter Rent | 0 | 0 | |
| 3. Hire Charges of Auditorium/ground/ Convention Centre, etc. | 3,30,200 | 95,750 | |
| 4. Electricity & Water Charges Recovered | 33,97,880 | 23,64,871 | |
| Total (A) | 37,28,080 | 24,60,621 | |
| B. Sale of Institute's publications | | | |
| Total (B) | - | - | |
| 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 | 333,63,401 | 313,12,641 | |
| 6. Income From NAAC Programmes | 0 | 0 | |
| Total(C) | 333,63,401 | 313,12,641 | |
| D. Others | | | |
| 1. Income from consultancy | | - | |
| 2. RTI fees | 63,617 | 20,214 | |
| 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 | 50,06,849 | 46,78,948 |
| (iii) Institute Overhead Charges | 9,60,346 | 42,99,857 |
| (iv) Tender Fees | 69,000 | 17,200 |
| (v) Scrap Sale | 5,48,299 | 16,02,850 |
| (vi) Other Recoveries | 23,01,489 | 26,10,927 |
| (vii) Development fee | - | - |
| (viii) Interest on LTC Advance | - | - |
| (ix) Penalties and fines Recovered | 60,000 | - |
| (x) Unconsumed balances of Stores, Spares and Inventories | 22,97,900 | |
| 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 | 44,930 | 3,08,189 |
| iii) CGHS Contribution Received from Employees on Deputaion | - | 25,000 |
| iv) Pension & Leave Encashment Contribution Received from Employees on Deputation | 30,58,638 | 7,12,512 |
| v) LIC Contribution Received from Employees on Deputation | - | 33,970 |
| vi) Actuarial Gain on Terminal Benefits | - | - |
| vii) Document Verification Fee (Outside) | 5,210 | 51,875 |
| viii) Income Tax Refund (TDS) | 2,28,158 | 48,82,942 |
| ix) Interest Income from House Building Advance | - | 2,83,464 |
| Total (D) | 146,44,436 | 195,35,748 |
| GRAND TOTAL (A+B+C+D) | 517,35,917 | 533,09,010 |

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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)
INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED ON 31.03.2023

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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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)
INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED ON 31.03.2023

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 | - | - | 6312,10,896 | 6312,10,896 | 5926,09,297 |
| (ii) Non Teaching | - | - | 3721,55,655 | 3721,55,655 | 3375,59,472 |
| (iii) Daily Wagers | - | - | - | - | - |
| (v) DA Arrear Teaching and Non Teaching | - | - | 727,47,548 | 727,47,548 | 81,81,066 |
| (vii) Pension | 9140,06,563 | - | - | 9140,06,563 | 15845,97,762 |
| b) Allowances and Bonus | - | - | - | - | - |
| c) Retirement & Terminal Benefits | - | | 1013,14,774 | 1013,14,774 | 1237,86,425 |
| d) LTC facility | - | - | 24,59,104 | 24,59,104 | 98,949 |
| e) Medical facility | - | - | 140,00,644 | 140,00,644 | 79,00,856 |
| f) Children Education Allowance | - | - | 97,00,000 | 97,00,000 | 106,48,000 |
| g) Honorarium to Guest Faculty/ Part time Lecturers | - | - | 225,96,215 | 225,96,215 | 191,27,221 |
| h) TA/DA expenses | - | - | 27,47,020 | 27,47,020 | 50,38,338 |
| i) Remuneration | 17,51,693 | - | - | 17,51,693 | 17,64,786 |
| j) Others (specify) | | | | | |
| i) Dress Allowance | - | - | - | - | - |
| ii) UCF Contributions | 64,38,819 | | | 64,38,819 | - |
| TOTAL | 9221,97,075 | - | 12289,31,856 | 21511,28,931 | 26913,12,172 |

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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)
INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED ON 31.03.2023

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 | 67038,82,955 | 4390,33,515 | 4092,19,333 | 75521,35,803 | 61229,47,323 |
| Addition : Capitalized value of Contributions Received from other organizations | - | - | - | - | - |
| Total (a) | 67038,82,955 | 4390,33,515 | 4092,19,333 | 75521,35,803 | 61229,47,323 |
| Less : Actual Payment during the Year (b) | 3120,98,709 | 598,36,862 | 176,34,820 | 3895,70,391 | 2791,95,707 |
| Balance Available at the end of the Year c (a-b) | 63917,84,246 | 3791,96,653 | 3915,84,513 | 71625,65,412 | 58437,51,616 |
| Present Value of Obligation at Year End As per Actuarial Valuation (d) | 73057,90,809 | 4455,90,274 | 4265,05,666 | 81778,86,749 | 75521,35,803 |
| Expesnse to be booked In income-expenditure A/c e (d-c) | 9140,06,563 | 663,93,621 | 349,21,153 | 10153,21,337 | 17083,84,187 |
| Contributions during the Year | - | - | - | - | - |
| Provision required for the Year as per Actuarial Valuation f (e-b) | 6019,07,854 | 65,56,759 | 172,86,333 | 6257,50,946 | 14291,88,480 |
| Total | 73057,90,809 | 4455,90,274 | 4265,05,666 | 81778,86,749 | 75521,35,803 |

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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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)
INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED ON 31.03.2023

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) | 42,37,253 | - | - | 42,37,253 | 19,68,432 | 1,26,667 | - | 20,95,099 |
| b) Field Work/Participation in Conferences | | | | - | | | | - |
| c) Expenses on Seminar/Workshops | 13,14,266 | - | - | 13,14,266 | 6,55,599 | - | - | 6,55,599 |
| d) Payment to visiting faculty | | | | - | | | | - |
| e) Examination & Admission Expenses | 225,08,346 | - | - | 225,08,346 | 98,58,334 | - | - | 98,58,334 |
| f) Student Welfare Expenses | | | | - | | | | - |
| g) Convocation Expenses | 43,85,116 | - | - | 43,85,116 | 23,14,389 | - | - | 23,14,389 |
| h) Publications | | | | - | | | | - |
| i) Stipend/means-cum-merit Scholarship | 2,250 | - | - | 2,250 | 10,000 | - | - | 10,000 |
| j) Subscription Expenses | 2,27,100 | - | - | 2,27,100 | 3,70,398 | - | - | 3,70,398 |
| k) Fee refund | 137,72,500 | - | - | 137,72,500 | 89,79,030 | - | - | 89,79,030 |
| l) Student Registration Fee Excess collection Refunded | 86,55,299 | - | - | 86,55,299 | 62,70,738 | - | - | 62,70,738 |
| m) Non Net Fellowship | 273,14,267 | - | - | 273,14,267 | 315,48,364 | - | - | 315,48,364 |
| n) Student Sports Services | 10,77,718 | - | - | 10,77,718 | 69,462 | - | - | 69,462 |
| o) Exp. on Phd. Research Projects (Non Net Contingency) | 18,96,384 | - | - | 18,96,384 | 13,36,722 | - | - | 13,36,722 |
| p) Other Academic Expenses | 6,00,000 | | | 6,00,000 | | | | - |
| TOTAL | 859,90,499 | - | - | 859,90,499 | 633,81,468 | 1,26,667 | - | 635,08,135 |

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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)
INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED ON 31.03.2023

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 | 134,02,517 | - | - | 134,02,517 | 128,18,404 | - | - | 128,18,404 |
| b) Water Charges | 103,68,260 | - | - | 103,68,260 | 84,62,648 | - | - | 84,62,648 |
| c) Insurance | | | | - | | | | - |
| d) Rent Rates and Taxes (including property tax) | 1,22,376 | - | - | 1,22,376 | 1,25,376 | - | - | 1,25,376 |
| B) Communication | | | | | | | | |
| e) Postage | 22,06,612 | - | - | 22,06,612 | 25,54,795 | - | - | 25,54,795 |
| f) Telephone, Fax and Internet Charges | 63,13,471 | - | - | 63,13,471 | 39,14,019 | - | - | 39,14,019 |
| C) Others | | | | | | | | |
| g) Security and Manpower Expenses | 861,76,287 | - | - | 861,76,287 | 711,63,658 | - | - | 711,63,658 |
| h) Printing and Stationary | 24,93,745 | - | - | 24,93,745 | 28,57,606 | - | - | 28,57,606 |
| i) Traveling and Conveyance Expenses | 28,31,022 | - | - | 28,31,022 | 27,76,897 | - | - | 27,76,897 |
| j) Hospitality | 9,37,608 | | | 9,37,608 | 3,52,367 | | | 3,52,367 |
| k) Professional Charges | 8,11,840 | - | - | 8,11,840 | 8,11,840 | - | - | 8,11,840 |
| l) Advertisement and Publicity | 27,61,205 | | | 27,61,205 | 9,13,052 | | | 9,13,052 |
| m) Legal Charges | 52,33,262 | - | - | 52,33,262 | 14,80,624 | - | - | 14,80,624 |
| n) Magazines & Journals & Newspapers | 1,90,907 | - | - | 1,90,907 | 37,872 | - | - | 37,872 |
| o) Medical, Hygiene & First Aid Expenses | 1,30,037 | - | - | 1,30,037 | 1,04,588 | - | - | 1,04,588 |
| p) Daily Wages | 467,58,973 | - | - | 467,58,973 | 424,57,478 | - | - | 424,57,478 |
| q) Other (specify) | | | | | | | | |
| i) Administrartive Expenses (Misc.) | 7,13,422 | - | - | 7,13,422 | 62,240 | - | - | 62,240 |
| ii) Remuneration/ Honorarium Others | 21,89,675 | - | - | 21,89,675 | 9,58,098 | - | - | 9,58,098 |
| iii) Publishing Expenses | 157,18,150 | - | - | 157,18,150 | 241,51,882 | - | - | 241,51,882 |
| iv) Expenses under Merge Scheme 2018-2019 | 4,11,692 | - | - | 4,11,692 | 24,384 | - | - | 24,384 |
| v) Website Maintenance Charges | 4,47,338 | - | - | 4,47,338 | 14,13,906 | - | - | 14,13,906 |
| vi) Campus Planning/ Survey Expenses | - | - | - | - | - | - | - | - |
| vii) Registration and Membership Expenses | 59,000 | - | - | 59,000 | 2,87,500 | - | - | 2,87,500 |
| TOTAL | 2002,77,399 | - | - | 2002,77,399 | 1777,29,233 | - | - | 1777,29,233 |

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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)
INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED ON 31.03.2023

SCHEDULE 18 - TRANSPORTATION EXPENSES

| 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 | 20,54,659 | - | - | 20,54,659 | 9,46,481 | - | - | 9,46,481 |
| b) Repairs & maintenance | 7,89,683 | - | - | 7,89,683 | 11,22,059 | - | - | 11,22,059 |
| c) Insurance expenses | 2,48,062 | - | - | 2,48,062 | 1,12,048 | - | - | 1,12,048 |
| 2. Vehicles taken on rent/lease | - | - | - | - | - | - | - | - |
| a) Rent/lease & Transporation expenses | 6,28,510 | - | - | 6,28,510 | 62,034 | - | - | 62,034 |
| 3. Vehicle (Taxi) hiring expenses | - | - | - | - | - | - | - | - |
| TOTAL | 37,20,914 | - | - | 37,20,914 | 22,42,622 | - | - | 22,42,622 |

Finance Officer

Registrar

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)
INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED ON 31.03.2023

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 | 309,17,770 | - | - | 309,17,770 | 64,94,215 | | | 64,94,215 |
| b) Furniture & Fixture | - | | | - | 3,31,438 | | | 3,31,438 |
| d) Equipments & Plant & Machinery | 24,47,893 | 94,556 | - | 25,42,449 | 9,51,756 | 13,31,457 | - | 22,83,213 |
| e) Computers | - | | | - | | | | - |
| f) Audio Visual Equipment | - | | | - | | | | - |
| g) Elelctrical | 36,84,589 | 73,579 | - | 37,58,168 | 31,84,503 | 81,21,270 | - | 113,05,773 |
| h) Cleaning material & services | - | | | - | | | | - |
| i) Book Binding Charges | - | | | - | | | | - |
| j) Gardening | 32,68,592 | - | - | 32,68,592 | 32,44,240 | - | - | 32,44,240 |
| k) Estate Maintenance | - | | | - | | | | - |
| l) Others (Specify) (General) | 15,33,139 | | | 15,33,139 | 13,92,527 | | | 13,92,527 |
| TOTAL | 418,51,983 | 1,68,135 | - | 420,20,118 | 155,98,679 | 94,52,727 | - | 250,51,406 |

Finance Officer

Registrar

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)
INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED ON 31.03.2023

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 | 1,50,770 | | | 1,50,770 | 6,790 | - | - | 6,790 |
| b) Others (specify) | | | | | | | | |
| i) Refund of Interest on Grants to UGC | 42,14,081 | | | 42,14,081 | 10,37,194 | - | - | 10,37,194 |
| TOTAL | 43,64,851 | - | - | 43,64,851 | 10,43,984 | - | - | 10,43,984 |

Finance Officer

Registrar

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)
INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED ON 31.03.2023

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 | - | - | 20,213 | 20,213 | 51,476 | - | - | 51,476 |
| TOTAL | - | - | 20,213 | 20,213 | 51,476 | - | - | 51,476 |

Finance Officer

Registrar

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)
INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED ON 31.03.2023

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 |
| 4. Transportation expenses | | | | - | | | | - |
| 5. Repairs & Maintenance | | | | - | | | | - |
| 6. Other expenses | | | | - | | | | - |
| TOTAL | - | - | - | - | 29,400 | 0 | 0 | 29,400 |

Finance Officer

Registrar

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)

GENERAL PROVIDENT FUND BALANCE SHEET AS AT 31.03.2023

Amount in Rupees

| Liabilities | Amount. | Amount. | Assets | Amount. | Amount. |
|--------------------------------|----------------|--------------------|-----------------------------------|----------------|--------------------|
| <u>GPF FUND</u> | | | <u>GPF INVESTMENTS</u> | | |
| Opening Balance | 8933,62,705 | 9355,99,968 | Investment in Bonds | 5086,90,490 | 5170,22,230 |
| Add: Subscriptions in the Year | 853,36,141 | | Interest Accrued as on 31.03.2023 | 83,31,740 | |
| Add: Interest Credited | 577,57,688 | | Cash at Bank | | 53,08,990 |
| Less: Advance/ Withdrawl | 1008,56,566 | | -In Saving Account | | |
| Closing Balance | | | Saving Account with SBI | 53,08,990 | |
| | | | Saving Account with PNB | - | |
| | | | -In Sweep and FDRs | | |
| | | | Sweep Account with SBI | 3012,48,823 | 4132,68,748 |
| | | | FDRs With SBI | 260,28,761 | |
| | | | FDRs With Union Bank | 392,40,809 | |
| | | | FDRs With PNB | 467,50,355 | |
| | | | | | |
| Total | | 9355,99,968 | Total | | 9355,99,968 |

Finance Officer

Registrar

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)

GENERAL PROVIDENT FUND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2023

Amount in Rupees

| Expenditures | Amount. | Amount. | Income | Amount. | Amount. |
|-------------------------------------|----------------|----------------|--------------------------------|----------------|----------------|
| <u>Interest Credited to:</u> | | | | | |
| GPF Account | - | | Interest Earned on Investments | 577,57,688 | |
| Others (Specify) | - | - | Add: Tax Recovered on Interest | - | 577,57,688 |
| Excess of Income over Expenditures | | 577,57,688 | | | |
| Total | | 577,57,688 | Total | | 577,57,688 |

Finance Officer

Registrar

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)

GENERAL PROVIDENT FUND RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2023

Amount in Rupees

| RECEIPTS | Amount. | Amount. | PAYMENTS | Amount. | Amount. |
|-------------------------------|-------------|---------------------|-------------------------------|-------------|---------------------|
| <u>Opening Balance</u> | | | GPF Adv./ Withdrawls | 1008,56,566 | 1008,56,566 |
| Investments | 2272,08,247 | | | | |
| Saving Accounts | 1,01,719 | | | | |
| FDRs | 6660,52,738 | 8933,62,704 | Investments during the Year | - | - |
| Add: Contributions Received | 853,36,141 | | <u>Closing Balance</u> | | |
| Add: Interest Received | 577,57,688 | 1430,93,829 | Investments | 5170,22,230 | |
| | | | Saving Accounts | 53,08,990 | |
| | | | FDRs | 4132,68,748 | 9355,99,968 |
| | | | | | |
| Total | | 10364,56,534 | Total | | 10364,56,534 |

Finance Officer

Registrar

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 2023 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. In compliance of the SAR 2021-22, Audit Para No. A.1, an amount of Rs.66,21,000/- added to the Fixed Assets under head "Electric Installations" by giving appropriate credit to the Corpus/ Capital Fund. Further double depreciation is also charged against the same in the current financial year 2022-23. This is to be taken as a Prior Period Rectification Item & in compliance of AS-5 this disclosure is made in the Notes to Accounts.
- xvii. Three new Fixed Deposit Receipts (FDR) created through various unaccounted bank accounts identified during the year amounting to Rs.1,60,68,883/-, are added to the "Earmarked Fund Investments" at Sr. no. 46,47 and 48 of Annexure-2 by giving appropriate credit to the Earmarked/Endowment Fund Account. This is to be taken as a Prior Period Rectification Item & in compliance of AS-5 this disclosure is made in the Notes to Accounts.
- xviii. Two new Fixed Deposit Receipts (FDR) created through various unaccounted bank accounts identified during the year amounting to Rs.1,90,00,000/-, are added to the "Fixed Deposits" at Sr. no. 62 and 63 of Annexure-3, by giving appropriate credit to the Corpus/ Capital Fund. This is to be taken as a Prior Period Rectification Item & in compliance of AS-5 this disclosure is made in the Notes to Accounts.

- xix. Two Fixed Deposit Receipts (FDR) amounting to Rs. 10,44,450/-, earlier shown at the Sr. No.55 & 56 of the Annexure-3, was identified as donation/ scholarship fund for the Gold Medal and Scholarships, hence placed/ transferred under the trust money fund at Sr. No. 26 & 27 Annexure-2. This is to be taken as a Prior Period Rectification Item & in compliance of AS-5 this disclosure is made in the Notes to Accounts.
- xx. Two Fixed Deposit Receipts (FDR) amounting to Rs. 1,83,02,838/-, at Sr. No. 19 & 22 was found reckoned twice at the same Annexure-3 at Sr. No. 29 and 31. This error has been rectified by giving appropriate debit to the Corpus/ Capital Fund. This is to be taken as a Prior Period Rectification 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.18,17,030.40/- (Debits) which were the amounts of un-adjusted advances or reversals 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 respective ledger 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.

Finance Officer

Registrar

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)

Annexure - 1

List of Bank Accounts

Balances in Saving / Current Bank Accounts as on 31.03.2023

| S.No. | Detail of Bank Account | Balance Amount. |
|-------|---------------------------------------|-----------------|
| 1 | Allahabad -50247065078 | 13,75,464 |
| 2 | Axis Bank -917010032500356 | 13,169 |
| 3 | BOB 32800100000224 | 2,28,976 |
| 4 | BOI -713310210000003 | 312 |
| 5 | BoI-713310210000004 | 20,17,752 |
| 6 | Canara 3485101001508 | 14,106 |
| 7 | Canara A/C :3485101002230 | 25,049 |
| 8 | Canara Bank- - 3485101001714 | 20,71,196 |
| 9 | Canara Bank- - 3485101001803 | 90,23,902 |
| 10 | Canara Bank- -3485101000445 | 30,27,740 |
| 11 | Canara Bank- 3485101000452 | 4,507 |
| 12 | Canara Bank- 3485101001230 | 13,15,852 |
| 13 | Canara Bank-- 3485101001759 | 70,189 |
| 14 | Canara Bank- A/c 3485101000669 | 10,30,186 |
| 15 | Canara Bank- A/C NO.3485101002536 | 1,107 |
| 16 | Canara Bank--3485101001247 | 15,374 |
| 17 | Canara Bank--3485101001738 | 23,392 |
| 18 | Canara Bank--3485101002535 | 512 |
| 19 | Canara-3485101001086 | 5,10,183 |
| 20 | Canara Bank - 3485101001692 | 80,480 |
| 21 | Canara Bank -3485101001693 | 2,441 |
| 22 | HDFC - 50100191222332 | 130,26,551 |
| 23 | HDFC- 50100458742856 | 3,43,042 |
| 24 | HDFC A/C 50100439328982 | 137,63,503 |
| 25 | HDFC A/c No. 50100191222421 | 182,36,174 |
| 26 | HDFC BANK - 50100318662205 | 720,60,754 |
| 27 | HDFC RECRUITMENT A/C-50100336882115 | 669,02,673 |
| 28 | ICICI A/C No. 117601000562 | 50,673 |
| 29 | ICICI BANK-117601000754 | 58,700 |
| 30 | ICICI-117601000839 | 12,23,579 |
| 31 | Indian Bank (Allahabad) - 21658536297 | 54,418 |
| 32 | Indian Bank (Allahabad)- 50081826053 | 4,74,571 |
| 33 | Indian Bank (Allahabad)- 50157084683 | 1,32,541 |
| 34 | Indian Bank (Allahabad)- 50189122942 | 173,93,466 |
| 35 | Indian Bank (Allahabad)- 50488553037 | 1,25,203 |
| 36 | INDIAN BANK 7094402767 | 2,97,591 |
| 37 | Indian Bank -7115357349 | 77,808 |
| 38 | INDIAN BANK 7131679887 | 4,07,436 |

| | | |
|----|---------------------------------------|-------------|
| 39 | INDIAN BANK 7188859058 | 48,821 |
| 40 | INDIAN BANK-7267969811 | 1,71,810 |
| 41 | NAINITAL BANK-0832000000002238 | 27,449 |
| 42 | OBC (PNB)- 15042191013133 | 78,880 |
| 43 | OBC 15042191014000 | 25,931 |
| 44 | PNB (OBC) BANK-15042122001255 | 5,326 |
| 45 | PNB (OBC)-15042011000244 | 1,86,417 |
| 46 | PNB 0854000100139399 | 1040,66,260 |
| 47 | PNB 15042191015014 | 26,207 |
| 48 | PNB(OBC) -15042011000251 | 3,82,016 |
| 49 | Punjab & Sindh A/c No. 01771000008245 | 48,60,263 |
| 50 | Punjab & Sindh Bank-01771000008240 | 1,60,303 |
| 51 | Punjab National Bank-854000400000034 | 2,82,342 |
| 52 | SBI- 10972329274 | 117,26,240 |
| 53 | SBI- 30676515394 | 376,98,265 |
| 54 | SBI- 30703830429 | 1924,21,684 |
| 55 | SBI- 31099794305 | 28,26,964 |
| 56 | SBI- 31325016150 | 59,87,623 |
| 57 | SBI- 31800675735 | 10,49,021 |
| 58 | SBI- 31857399699 | 102,40,101 |
| 59 | SBI-- 32134698889 | 65,32,902 |
| 60 | SBI-- 32497759688 | 21,06,997 |
| 61 | SBI- 32606053345 | 1017,70,363 |
| 62 | SBI- 33508574475 | 500 |
| 63 | SBI- 33841179167 | 5,200 |
| 64 | SBI- 34007676514 | 422,62,445 |
| 65 | SBI- 34644768911 | 10,286 |
| 66 | SBI- 36602703877 | 206,56,156 |
| 67 | SBI-- 39684988683 | 4,03,740 |
| 68 | SBI- A/C - 38445746676 | 8,33,350 |
| 69 | SBI- A/c 37034178651 | 13,97,382 |
| 70 | SBI- A/c No. 33859832289 | 18,624 |
| 71 | SBI- A/C-40056850874 | 5,59,276 |
| 72 | SBI--10972179077 | 9,52,640 |
| 73 | SBI--30486699556 | 112,55,898 |
| 74 | SBI--31854164081 | 7,04,120 |
| 75 | SBI--32111174941 | 30,795 |
| 76 | SBI--33416025340 | 29,578 |
| 77 | SBI--37847038686 | 3,39,702 |
| 78 | SBI--40058758185 | 5,12,633 |
| 79 | SBI--40086920010 | 586 |
| 80 | SBI--95545 | 18,10,395 |
| 81 | SYNDICATE (Canara) A/C-86722200006887 | 25,557 |

| | | |
|-----|-------------------------------|--------------------|
| 82 | SYNDICATE BANK 86722210014751 | 2,87,067 |
| 83 | UBI- 526002011013550 | 18,11,583 |
| 84 | UBI- - 526002011014844 | 87,408 |
| 85 | UBI- - 526002011014952 | 20,583 |
| 86 | UBI- 0526002010000262 | 13,10,163 |
| 87 | UBI-- 526001010035161 | 14,46,836 |
| 88 | UBI- 526002010001193 | 127,53,207 |
| 89 | UBI- 526002011013578 | 1,43,662 |
| 90 | UBI- 526002011013613 | 2,31,795 |
| 91 | UBI- 526002011014315 | 2,68,419 |
| 92 | UBI- 526002011014845 | 4,33,737 |
| 93 | UBI-526002011010876 | 1,73,654 |
| 94 | UBI--526002011014986 | 54,873 |
| 95 | UBI--526002011015019 | 2,89,347 |
| 96 | Union Bank - 526002011014815 | 1,61,560 |
| 97 | UNION BANK 526002010001211 | 18,29,324 |
| 98 | Union Bank -526002010002360 | 91,693 |
| 99 | Union Bank-526002010001192 | 2,06,223 |
| 100 | Union Bank-526002010002566 | 98,337 |
| | Grand Total | 8116,71,089 |

ANNEXURE 2

TRUST/ EARMARKED / ENDOWMENT FUNDS

| S.N. | Date | A/C Number | Date of Maturity | Name of the Bank | Nature | As on 31.03.2023 | As on 31.03.2022 | Intt. Received during the year 2022-2023 | Accrued Interest during the year 2022-2023 | WITHDRAWLS during the year |
|-----------|------------|-----------------------------|------------------|---------------------|------------------|------------------|------------------|--|--|----------------------------|
| 1 | 23-04-2017 | G01036093000088 (EXTENDED) | 23.04.2023 | Cooprative Bank Sgr | Trust Money Fund | 4,826 | 4,535 | 291 | - | - |
| 2 | 23-04-2017 | G01036093000089 (EXTENDED) | 23.04.2023 | Cooprative Bank Sgr | Trust Money Fund | 4,826 | 4,535 | 291 | - | - |
| 3 | 30-04-2017 | G01036093000090 (EXTENDED) | 30.04.2023 | Cooprative Bank Sgr | Trust Money Fund | 2,891 | 2,717 | 174 | - | - |
| 4 | 01-05-2017 | G01036093000091 (EXTENDED) | 01-05-2023 | Cooprative Bank Sgr | Trust Money Fund | 4,818 | 4,529 | 289 | - | - |
| 5 | 13-05-2017 | G01036093000092 (EXTENDED) | 13-05-2023 | Cooprative Bank Sgr | Trust Money Fund | 4,741 | 4,478 | 263 | - | - |
| 6 | 04-05-2017 | G01036093000093 (EXTENDED) | 04-05-2023 | Cooprative Bank Sgr | Trust Money Fund | 4,747 | 4,484 | 263 | - | - |
| 7 | 28-05-2017 | G01036093000094 (EXTENDED) | 28-05-2023 | Cooprative Bank Sgr | Trust Money Fund | 7,567 | 7,147 | 420 | - | - |
| 8 | 28-05-2017 | G01036093000095 (EXTENDED) | 28-05-2023 | Cooprative Bank Sgr | Trust Money Fund | 8,325 | 7,863 | 462 | - | - |
| 9 | 07-06-2017 | G01036093000096 (EXTENDED) | 07-06-2023 | Cooprative Bank Sgr | Trust Money Fund | 5,667 | 5,353 | 314 | - | - |
| 10 | 01-08-2017 | G01036093000098 (EXTENDED) | 01-08-2023 | Cooprative Bank Sgr | Trust Money Fund | 3,245 | 3,103 | 142 | - | - |
| 11 | 23-06-2017 | G01036093000097 (EXTENDED) | 23-06-2023 | Cooprative Bank Sgr | Trust Money Fund | 21,176 | 20,131 | 1,045 | - | - |
| 12 | 24-05-2017 | G01036093000087 (EXTENDED) | 24-05-2023 | Cooprative Bank Sgr | Trust Money Fund | 7,572 | 7,152 | 420 | - | - |
| 13 | 03-08-2017 | 085400PR00013148 (EXTENDED) | 03-10-2023 | P.N.B. Srinagar | Trust Money Fund | 312,55,731 | 300,91,535 | 11,64,196 | - | - |
| 14 | 17.07.2016 | 10972340356 (EXTENDED) | 17.07.2024 | SB.I. Srinagar | Trust Money Fund | 64,997 | 64,997 | 6,265 | 2,485 | 6,265 |
| 15 | 18.07.2016 | 10972340334 (EXTENDED) | 18.07.2024 | S.B.I. Srinagar | Trust Money Fund | 16,250 | 16,250 | 1,566 | 619 | 1,566 |
| 16 | 27.01.2018 | 10972340298 (EXTENDED) | 27.01.2024 | S.B.I. Srinagar | Trust Money Fund | 5,38,322 | 5,11,721 | 26,601 | 6,460 | - |
| 17 | 08.09.2016 | 10972340265 (EXTENDED) | 08.09.2024 | S.B.I. Srinagar | Trust Money Fund | 2,59,860 | 2,34,813 | 25,047 | 8,154 | - |
| 18 | 18.11.2016 | 10972340232 (EXTENDED) | 18.11.2024 | S.B.I. Srinagar | Trust Money Fund | 1,12,484 | 1,01,642 | 10,842 | 2,600 | - |
| 19 | 16.12.2016 | 10972340243 (EXTENDED) | 16.12.2024 | S.B.I. Srinagar | Trust Money Fund | 2,92,149 | 2,63,989 | 28,160 | 5,802 | - |
| 20 | 16.09.2016 | 10972340209 (EXTENDED) | 16.09.2024 | S.B.I. Srinagar | Trust Money Fund | 3,33,597 | 3,01,442 | 32,155 | 10,057 | - |
| 21 | 29.04.2016 | 10972340221 (EXTENDED) | 29.04.2024 | S.B.I. Srinagar | Trust Money Fund | 16,028 | 16,028 | 656 | 783 | 656 |
| 22 | 25.04.2016 | 10972340312 (EXTENDED) | 25.04.2024 | S.B.I. Sgr | Trust Money Fund | 96,182 | 96,182 | 3,883 | 4,754 | 3,883 |
| 23 | 01.12.2016 | 10972340276(EXTENDED) | 01.12.2024 | S.B.I. Sgr | Trust Money Fund | 21,972 | 19,854 | 2,118 | 461 | - |
| 24 | 28.02.2011 | 31648997927 (EXTENDED) | 28.02.2031 | S.B.I. Srinagar | Trust Money Fund | 1,19,361 | 1,19,361 | 6,420 | 69 | 6,420 |
| 25 | 15.02.2017 | 10972372322 (EXTENDED) | 15.02.2025 | S.B.I. Srinagar | Trust Money Fund | 20,179 | 18,234 | 1,945 | 179 | - |
| 26 | 30-11-2021 | 526003020020284 | 30.11.2022 | Union Bank Srinagar | Trust Money Fund | 5,27,500 | - | 27,500 | | |
| 27 | 30-11-2021 | 526003020020285 | 30.11.2022 | Union Bank Srinagar | Trust Money Fund | 5,16,950 | - | 26,950 | | |
| TOTAL (A) | | | | | | 342,71,963 | 319,32,075 | 13,68,678 | 42,423 | 18,790 |
| 26 | 03-08-2017 | 085400PR00013139 (EXTENDED) | 03.12.2024 | P.N.B. Srinagar | Earmarked Fund | 298,76,103 | 287,63,292 | 11,12,811 | - | - |
| 27 | 03.07.2016 | 085400PR00013120 (EXTENDED) | 03.12.2024 | P.N.B. Srinagar | Earmarked Fund | 207,20,761 | 197,48,083 | 9,72,678 | - | - |
| 28 | 27.01.2022 | 32263716663 (EXTENDED) | 27.01.2024 | S.B.I. Srinagar | Earmarked Fund | 725,92,632 | 703,85,195 | 22,07,437 | 8,38,849 | - |
| 29 | 25.04.2016 | 35729345097 (EXTENDED) | 25.04.2024 | S.B.I. Srinagar | Earmarked Fund | - | 788,69,691 | 4,36,484 | | 793,06,175 |
| 30 | 25.04.2016 | 35729392604 (EXTENDED) | 25.04.2024 | S.B.I. Srinagar | Earmarked Fund | - | 836,07,446 | 4,90,192 | | 840,97,638 |
| 31 | 27.01.2019 | 32262705992 (EXTENDED) | 27.01.2024 | S.B.I. Srinagar | Earmarked Fund | 439,74,459 | 426,37,259 | 13,37,200 | 5,08,150 | |
| 32 | 15.06.2016 | 10972340594 (EXTENDED) | 15.06.2024 | S.B.I. Srinagar | Earmarked Fund | 2,81,348 | 2,81,348 | 27,119 | 12,165 | 27,119 |
| 33 | 01.06.2016 | 10972340583 (EXTENDED) | 01.06.2024 | S.B.I. Srinagar | Earmarked Fund | 2,93,254 | 2,93,254 | 28,266 | 12,922 | 28,266 |
| 34 | 04.08.2022 | 41174692474 | 04.08.2027 | S.B.I. Srinagar | Earmarked Fund | 153,51,485 | - | 3,51,485 | 5,205 | - |
| 35 | 05.08.2022 | 41176529288 | 05.08.207 | S.B.I. Srinagar | Earmarked Fund | 150,00,000 | - | - | 5,46,323 | - |
| 36 | 06.08.2022 | 41179871912 | 06.08.2027 | S.B.I. Srinagar | Earmarked Fund | 150,00,000 | - | - | 5,43,942 | - |
| 37 | 09.08.2022 | 41186606229 | 09.08.2027 | S.B.I. Srinagar | Earmarked Fund | 150,00,000 | - | - | 1,54,103 | - |
| 38 | 10.08.2022 | 41188669073 | 10.08.2027 | S.B.I. Srinagar | Earmarked Fund | 150,00,000 | - | - | 5,34,416 | - |
| 39 | 12.08.2022 | 41193897263 | 12.08.2027 | S.B.I. Srinagar | Earmarked Fund | 43,06,175 | - | - | 5,29,652 | - |
| 40 | 08.08.2022 | 41183781726 | 08.08.2027 | S.B.I. Srinagar | Earmarked Fund | 150,00,000 | - | - | 5,39,179 | - |
| 41 | 09.08.2022 | 41186604878 | 09.08.2027 | S.B.I. Srinagar | Earmarked Fund | 150,00,000 | - | - | 5,36,797 | - |
| 42 | 16.08.2022 | 41200306741 | 16.08.2027 | S.B.I. Srinagar | Earmarked Fund | 150,00,000 | - | - | 5,34,470 | - |

| | | | | | | | | | | |
|-------------|------------|-------------|------------|-----------------|----------------|-------------|-------------|-----------|-----------|-------------|
| 43 | 17.08.2022 | 41201413028 | 17.08.2027 | S.B.I. Srinagar | Earmarked Fund | 150,00,000 | - | - | 5,32,022 | - |
| 44 | 18.08.2022 | 41205525635 | 18.08.2027 | S.B.I. Srinagar | Earmarked Fund | 150,00,000 | - | - | 5,29,574 | - |
| 45 | 18.08.2022 | 41205529118 | 18.08.2027 | S.B.I. Srinagar | Earmarked Fund | 90,97,638 | - | - | 3,21,192 | - |
| 46 | 30.01.2023 | 36727493903 | 30.03.2024 | S.B.I. Srinagar | Earmarked Fund | 74,03,682 | - | 2,87,259 | 81,395 | - |
| 47 | 30.01.2023 | 36727494453 | 30.03.2024 | S.B.I. Srinagar | Earmarked Fund | 74,03,682 | - | 2,87,259 | 81,395 | - |
| 48 | 30.01.2023 | 36727494849 | 30.03.2024 | S.B.I. Srinagar | Earmarked Fund | 19,10,150 | - | 74,113 | 21,000 | - |
| TOTAL (B) | | | | | | 3482,11,369 | 3245,85,568 | 76,12,303 | 68,62,751 | 1634,59,198 |
| TOTAL (A+B) | | | | | | 3824,83,332 | 3565,17,643 | 89,80,981 | 69,05,174 | 1634,77,988 |
| | | | | | | | | | | |

ANNEXURE 3

LIST OF FIXED DEPOSITS AS AT 31.03.2023

| S.N. | Date | A/C Number | Date of Maturity | Name of the Bank | Particulars | As At 31.03.2023 | As At 31.03.2022 | INTT. Paid during 2022-2023 | INTT. Accrued during 2022-2023 | WITHDRAWALS during the year |
|------|------------|----------------------------|------------------|---------------------|-----------------|------------------|------------------|-----------------------------|--------------------------------|-----------------------------|
| 1 | 12-08-2016 | 34134649008 | 12-08-2023 | S.B.I. Srinagar | Registrar HNBGU | 105,23,431 | 95,09,098 | 10,14,333 | 3,61,340 | - |
| 2 | 12-08-2016 | 34134645718 | 12-08-2023 | S.B.I. Srinagar | Registrar HNBGU | 97,56,418 | 88,16,016 | 9,40,402 | 3,35,003 | - |
| 3 | 12-08-2016 | 34134170263 | 12-08-2023 | S.B.I. Srinagar | Registrar HNBGU | 105,23,431 | 95,09,098 | 10,14,333 | 3,61,340 | - |
| 4 | 12-08-2016 | 34134647964 | 12-08-2023 | S.B.I. Srinagar | Registrar HNBGU | 97,58,436 | 88,17,840 | 9,40,596 | 3,35,072 | - |
| 5 | 12-08-2016 | 34134342123 | 12-08-2023 | S.B.I. Srinagar | Registrar HNBGU | 105,23,431 | 95,09,098 | 10,14,333 | 3,61,340 | - |
| 6 | 12-08-2016 | 34134344696 | 12-08-2023 | S.B.I. Srinagar | Registrar HNBGU | 97,58,436 | 88,17,840 | 9,40,596 | 3,35,072 | - |
| 7 | 12-08-2016 | 34134653321 | 12-08-2023 | S.B.I. Srinagar | Registrar HNBGU | 105,23,431 | 95,09,098 | 10,14,333 | 3,61,340 | - |
| 8 | 12-08-2016 | 34134654110 | 12-08-2023 | S.B.I. Srinagar | Registrar HNBGU | 97,58,436 | 88,17,840 | 9,40,596 | 3,35,072 | - |
| 9 | 12-08-2016 | 34134652260 | 12-08-2023 | S.B.I. Srinagar | Registrar HNBGU | 97,58,436 | 88,17,840 | 9,40,596 | 3,35,072 | - |
| 10 | 12-08-2016 | 34134650273 | 12-08-2023 | S.B.I. Srinagar | Registrar HNBGU | 105,23,431 | 95,09,098 | 10,14,333 | 3,61,340 | - |
| 11 | 12-08-2016 | 34134644168 | 12-08-2023 | S.B.I. Srinagar | Registrar HNBGU | 105,23,431 | 95,09,098 | 10,14,333 | 3,61,340 | - |
| 12 | 12-08-2016 | 34134651595 | 12-08-2023 | S.B.I. Srinagar | Registrar HNBGU | 105,23,431 | 95,09,098 | 10,14,333 | 3,61,340 | - |
| 13 | 30-03-2017 | 36727494849 | 30.01.2024 | S.B.I. Srinagar | Registrar HNBGU | 18,36,037 | 17,32,556 | 1,03,481 | 21,000 | - |
| 14 | 30-03-2017 | 36727494453 | 30.01.2024 | S.B.I. Srinagar | Registrar HNBGU | 71,16,423 | 67,15,335 | 4,01,088 | 81,395 | - |
| 15 | 30-03-2017 | 36727493903 | 30.02.2024 | S.B.I. Srinagar | Registrar HNBGU | 71,16,423 | 67,15,335 | 4,01,088 | 81,395 | - |
| 16 | 04-03-2017 | 33689954936 | 14.09.2023 | S.B.I. Srinagar | Registrar HNBGU | 3,07,394 | 2,93,942 | 13,452 | 746 | - |
| 17 | 31-03-2017 | 36730026680 | 30.01.2024 | S.B.I. Srinagar | Registrar HNBGU | 26,25,743 | 24,77,754 | 1,47,989 | 30,032 | - |
| 18 | 31-03-2017 | 36730639530 | 30.01.2024 | S.B.I. Srinagar | Registrar HNBGU | 72,56,511 | 68,47,527 | 4,08,984 | 82,997 | - |
| 19 | 19-01-2018 | 31593365839 | 03.12.2022 | S.B.I. Srinagar | Registrar HNBGU | 80,37,753 | 76,48,117 | 3,89,636 | 1,61,803 | - |
| 20 | 31-10-2018 | 38042769918 | 31.10.2024 | S.B.I. Srinagar | Registrar HNBGU | 50,57,995 | 50,57,995 | 9,26,312 | 2,79,548 | 9,26,312 |
| 21 | 05-08-2020 | 39554165442 | 04.12.2026 | S.B.I. Srinagar | FO HNBGU | 106,54,721 | 106,54,721 | 1,34,884 | 5,97,570 | 1,34,884 |
| 22 | 05-08-2020 | 39554164630 | 04.12.2026 | S.B.I. Srinagar | FO HNBGU | 106,54,721 | 106,54,721 | 1,34,884 | 5,97,570 | 1,34,884 |
| 23 | 17-01-2022 | 40721107130 | 18-01-2027 | S.B.I. Srinagar | FO HNBGU | 100,00,000 | 100,00,000 | 55,657 | 5,00,910 | 55,657 |
| 24 | 18-01-2022 | 40723894500 | 19-01-2027 | S.B.I. Srinagar | FO HNBGU | 100,00,000 | 100,00,000 | 55,650 | 5,00,844 | 55,650 |
| 25 | 02-03-2022 | 40820860476 | 03-03-2027 | S.B.I. Srinagar | FO HNBGU | 100,00,000 | 100,00,000 | 56,376 | 5,07,381 | 56,376 |
| 26 | 11-03-2022 | 40847275157 | 11-03-2027 | S.B.I. Srinagar | FO HNBGU | 100,00,000 | 100,00,000 | 56,307 | 5,06,762 | 56,307 |
| 27 | 03-12-2021 | 39535743553 | 04-12-2026 | S.B.I. Srinagar | FO HNBGU | 106,62,590 | 106,62,590 | - | 5,98,011 | - |
| 28 | 03-12-2021 | 39535744126 | 04-12-2026 | S.B.I. Srinagar | FO HNBGU | 106,62,590 | 106,62,590 | - | 5,98,011 | - |
| 29 | 03-12-2021 | 39554164630 (Rectified and | 04-12-2026 | S.B.I. Srinagar | FO HNBGU | - | 106,54,721 | - | - | - |
| 30 | 03-12-2021 | 34285082689 | 03-12-2023 | S.B.I. Srinagar | FO HNBGU | 2,44,489 | 2,32,637 | 11,852 | 9,268 | - |
| 31 | 03-12-2021 | 31593365839 (Rectified and | 03-12-2022 | S.B.I. Srinagar | FO HNBGU | - | 76,48,117 | - | - | - |
| 32 | 26-04-2019 | 085400PU00004347 | 26-04-2023 | P.N.B. Srinagar | FO HNBGU | 583,03,334 | 565,10,964 | 17,92,370 | - | - |
| 33 | 26-04-2019 | 085400PU00004356 | 26-04-2023 | P.N.B. Srinagar | FO HNBGU | 90,41,568 | 86,44,917 | 3,96,651 | - | - |
| 34 | 20-05-2021 | 085400PU00013783 | 20-05-2023 | P.N.B. Srinagar | FO HNBGU | 27,02,456 | 24,81,000 | 2,21,456 | - | - |
| 35 | 14-03-2019 | 526003031043415 | 14-03-2023 | Union Bank Srinagar | FO HNBGU | 46,36,709 | 44,09,637 | 2,27,072 | - | - |
| 36 | 31-03-2022 | 526003031043984 | 31-03-2024 | Union Bank Srinagar | FO HNBGU | 21,29,740 | 20,26,394 | 1,03,346 | - | - |
| 37 | 05-02-2022 | 526003031043970 | 05-02-2025 | Union Bank Srinagar | FO HNBGU | 1,52,547 | 1,44,663 | 7,884 | - | - |
| 38 | 25-03-2022 | 32800300003665 | 25-03-2023 | BOB Srinagar | FO HNBGU | 3,64,632 | 3,46,956 | 17,676 | - | - |
| 39 | 02-03-2022 | 50300599894717 | 03-03-2027 | HDFC- Srinagar | HNBGU | 52,13,941 | 50,00,000 | 2,13,941 | 23,998 | - |
| 40 | 03-01-2022 | 50300583369633 | 04-01-2027 | HDFC- Srinagar | HNBGU | 197,92,369 | 190,00,000 | 7,92,369 | 2,68,417 | - |
| 41 | 12-01-2022 | 50300586166459 | 13-01-2027 | HDFC- Srinagar | HNBGU | 198,06,976 | 190,00,000 | 8,06,976 | 2,46,149 | - |
| 42 | 04-01-2022 | 50300583734153 | 05-01-2027 | HDFC- Srinagar | HNBGU | 197,92,369 | 190,00,000 | 7,92,369 | 2,65,435 | - |
| 43 | 18-01-2022 | 50300587729582 | 19-01-2027 | HDFC- Srinagar | HNBGU | 198,06,976 | 190,00,000 | 8,06,976 | 2,27,916 | - |
| 44 | 11-01-2022 | 50300585845280 | 12-01-2027 | HDFC- Srinagar | HNBGU | 197,92,369 | 190,00,000 | 7,92,369 | 2,44,558 | - |

| | | | | | | | | | | |
|-------------|------------|-----------------|------------|------------------------|----------|-------------|-------------|------------|------------|-------------|
| 45 | 31-03-2022 | 50300607832850 | 01-05-2022 | HDFC- Srinagar | HNBGU | - | 190,00,000 | 48,411 | - | 190,48,411 |
| 46 | 31-03-2022 | 50300607834283 | 01-05-2022 | HDFC- Srinagar | HNBGU | - | 150,00,000 | 38,219 | - | 150,38,219 |
| 47 | 31-03-2022 | 50300607839016 | 01-05-2022 | HDFC- Srinagar | HNBGU | - | 190,00,000 | 48,411 | - | 190,48,411 |
| 48 | 31-03-2022 | 50300607841786 | 01-05-2022 | HDFC- Srinagar | HNBGU | - | 190,00,000 | 48,411 | - | 190,48,411 |
| 49 | 31-03-2022 | 50300607835721 | 01-05-2022 | HDFC- Srinagar | HNBGU | - | 150,00,000 | 38,219 | - | 150,38,219 |
| 50 | 31-03-2022 | 50300607837792 | 01-05-2022 | HDFC- Srinagar | HNBGU | - | 50,00,000 | 12,740 | - | 50,12,740 |
| 51 | 31-03-2022 | 50300607828113 | 01-05-2022 | HDFC- Srinagar | HNBGU | - | 150,00,000 | 38,219 | - | 150,38,219 |
| 52 | 31-03-2022 | 50300607840391 | 01-05-2022 | HDFC- Srinagar | HNBGU | - | 150,00,000 | 38,219 | - | 150,38,219 |
| 53 | 03-02-2022 | 922040054326775 | 03-02-2027 | Axis - Srinagar | HNBGU | 33,89,167 | 32,00,000 | 1,89,167 | - | - |
| 54 | 03-02-2022 | 922040054395797 | 03-02-2027 | Axis - Srinagar | HNBGU | 18,00,495 | 17,00,000 | 1,00,495 | - | - |
| 55 | 30-11-2021 | 526003020020284 | 30-11-2022 | Union Bank Srinagar | FO HNBGU | - | 5,00,000 | - | - | - |
| 56 | 30-11-2021 | 526003020020285 | 30-11-2022 | Union Bank Srinagar | FO HNBGU | - | 4,90,000 | - | - | - |
| 58 | 26-12-2022 | 50300726234360 | 26-12-2024 | HDFC- Srinagar | HNBGU | 200,00,000 | - | - | 21,370 | |
| 59 | 26-12-2022 | 50300726237293 | 26-12-2024 | HDFC- Srinagar | HNBGU | 194,70,315 | - | - | 20,804 | |
| 60 | 27-12-2022 | 50300726756961 | 27-12-2024 | HDFC- Srinagar | HNBGU | 194,37,822 | - | - | 17,308 | |
| 61 | 31-12-2022 | 50300729059801 | 26-12-2024 | HDFC- Srinagar | HNBGU | 194,70,315 | - | - | 3,467 | |
| 62 | 30-05-2022 | 833503000000213 | 31-05-2024 | Nainital Bank Ltd. | HNBGU | 41,45,930 | - | 1,82,412 | - | 36,482 |
| 63 | 01-06-2022 | 713356110000076 | 11-06-2025 | Bank of India Srinagar | FO HNBGU | 152,06,920 | - | 2,58,650 | - | 51,730 |
| GRAND TOTAL | | | | | | 5291,44,519 | 5517,64,251 | 231,13,785 | 106,99,336 | 1237,67,401 |

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY - SRINAGAR (GARHWAL) UTTARAKHAND

Receipts & Payments Account

For the Financial Year Ended on 31.03.2023

| RECEIPTS | | Amount | PAYMENTS | | Amount |
|---|--------------|---------------------|--|------------|-------------------|
| <u>OPENING BALANCES</u> | | | | | |
| Bank Accounts | 7665,32,345 | | | | |
| Cash-in-hand | 29,565 | 7665,61,910 | | | |
| | | | | | |
| <u>CAPITAL ASSETS GRANT 2022-23</u> | | | <u>UTILISATION CAPITAL ASSETS GRANT 2022-23</u> | | |
| Capital Assets Grant 2022-23 | 525,00,000 | 525,00,000 | Computer Software | 14,21,558 | |
| | | | E-Books, E- Journals and E-Databases | 102,87,251 | |
| | | | Library Automation | 29,54,808 | |
| | | | Library Books & Print Journals | 34,64,311 | |
| | | | Campus Development | 70,12,022 | |
| | | | Computer/Peripherals | 40,30,437 | |
| | | | Electric Installations & Equipment | 47,87,911 | |
| | | | Furniture & Fixtures | 92,38,822 | |
| | | | Office Equipments | 2,70,032 | |
| | | | Scientific & Laboratory Equipments | 75,65,774 | |
| | | | Repair and Maintenance - Revenue Expenditures | 1,68,135 | |
| | | | Capital Asset Grant Refunded (Pull Back) | 12,98,939 | 525,00,000 |
| | | | | | |
| <u>GRANT IN AID- RECURRING (TSA) 2022-23</u> | | | <u>UTILISATION RECURRING GRANT 2022-23</u> | | |
| IHCUC GRANT POOL | 100,00,000 | | Residential Buildings | 3,26,308 | |
| GRANT IN AID- RECURRING (TSA) | 3713,00,000 | 3813,00,000 | Library Books & Print Journals | 16,800 | |
| | | | Computer & Peripherals (Recurring) | 11,12,270 | |
| | | | Electric Installations & Equipment | 30,07,776 | |
| | | | Furniture & Fixtures | 24,14,295 | |
| <u>GRANT IN AID- SALARY (TSA)</u> | | | FURNITURE & FIXTURES (Recurring) | 6,33,009 | |
| Grant in Aid - Salary (TSA) | 12310,00,000 | 12310,00,000 | Gardening Equipments (Recurring) | 30,200 | |
| | | | Office Equipments & Appliances (Recurring) | 41,19,260 | |
| | | | Plant and Machinery & EQUIPMENT | 4,84,200 | |
| INTERNAL RECEIPTS | | | Scientific & Laboratory Equipments | 3,38,081 | |
| <u>ACADEMIC FEE</u> | | | SPORTS EQUIPMENTS | 72,909 | |
| Admission Fees | 379,30,310 | | Vehicles | 8,48,329 | 134,03,437 |
| Affiliation Fee | 297,39,650 | | Current Liabilities | | |
| Enrolment Fees | 6,000 | | GLIC CLAIM PAYABLE | 12,30,561 | |
| Forwarding Fee | 29,160 | | | | |

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| Library Admission Fee | 81,081 | | GST TDS AND LABOUR CESS | 6,56,503 | |
| Other Misc.Fee | 325 | | Professional Charges Payable | 8,11,840 | |
| Registration Fee | 1,20,001 | | REMEDIAL COACHING CELL(SC/ST/MINORITIES) | 1,98,795 | |
| Short Research Fee | 7,800 | | Security Deposits of Contractors- Non Plan Head | 10,000 | |
| Tution Fee | 5,34,000 | 684,48,327 | SALARY PAYABLE | 1147,65,034 | |
| EXAMINATION FEE | | | SPONSORED PROJECT | 479,12,962 | 1655,85,695 |
| Back Paper(Supplimentry) Fee | 90,43,450 | | GRANTS & DONATION | | |
| Centre Change Fee | 2,49,640 | | IHCUC GRANT POOL | 100,00,000 | |
| Degree Fee | 18,98,413 | | TSA- Grant Refunded- Recurring | 147,04,462 | 247,04,462 |
| Evaluation Fee | 12,86,200 | | DIRECT EXPENSES | | |
| Examination Fee | 1814,30,585 | | STAFF PAYMENTS & BENEFITS | | |
| Migration Certificate Fee | 20,82,990 | | Arrear of DA Salary | 727,47,548 | |
| Provisional Certificate Fee | 11,77,620 | | CONTRIBUTION TO OTHER FUND/UCF | 64,38,819 | |
| Re-Evaluation Fee | 76,283 | | HONORARIUM To PTL/ Guest Faculty | 200,57,715 | |
| Second Marksheet Fee | 52,38,990 | | LTC Facility | 24,57,104 | |
| Transcript Fee | 10,30,191 | | Medical Reimbursement | 119,73,744 | |
| Transfer Fee | 1,11,050 | | Salary Non Teaching Staff | 3428,34,136 | |
| Verification Fee | 13,70,779 | 2049,96,191 | Salary Teaching Staff | 5749,31,999 | |
| OTHER FEE | | | TA/DA Expenses -Non Teaching Staff | 20,97,315 | |
| Bonafide/ Character Certificate Fee | 1,18,100 | | TA/DA Expenses -Teaching Staff | 6,49,705 | |
| Convocation Fee | 3,28,000 | | REMUNARATION | 17,51,693 | |
| Gym Fee | 94,949 | | GRATUITY | 598,36,862 | |
| Hostel Fee | 4,86,310 | | LEAVE ENCASHMENT | 215,82,035 | |
| Hostel Room Rent | 45,81,512 | 56,08,871 | PENSION | 2254,74,715 | |
| INCOME FROM SAVINGS & INVESTMENTS | | | PENSION COMMUTED | 665,77,421 | 14094,10,811 |
| Interest on Fixed Deposits | 31,29,250 | | ACADEMIC EXPENSES | | |
| Interest on Other Loan | 18,796 | | Convocation Expenses | 43,85,116 | |
| Interest on Savings | 149,59,437 | | FEE REFUND | 86,55,299 | |
| Saving Bank Interest Income Non Recurring | 54,93,175 | 236,00,658 | FEE REFUND (SELF FINANCED COURSES) | 137,72,500 | |
| OTHER INCOME | | | Laboratory Running Expenses | 41,92,899 | |
| Communtity Hall & Auditorium Hire Charges | 3,30,200 | | Non Net Fellowship | 273,14,267 | |
| Document Verification Fee (Outside) | 5,210 | | NON NET FELLOWSHIP (CONTINGENCY) | 18,96,384 | |
| Electricity & Water Charges Recovered | 33,97,880 | | Other Examination and Document Screening Expenses | 5,000 | |
| GPF Contribution & Recoveries From Outside | 44,930 | | Others- ACADEMIC EXPENSES | 6,00,000 | |
| Income As Project Overhead Charge | 9,60,346 | | Seminars, Workshops, Acad. Tour Etc. | 10,75,031 | |
| Interest on Income Tax Refund | 2,28,158 | | Sports Expenses | 10,57,248 | |
| License Fee | 73,781 | | Stipend Cum Merit Schorship/ Other Scholarships | 2,250 | |
| | | | Subscription & Membership Fee | 2,27,100 | |
| | | | Answer Books & Related Material Dispatch | 8,30,696 | |

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| Other Recoveries | 29,53,546 | | Expenses of Centre Charges | 76,23,464 | |
| Penalties and Fines Recovered | 60,000 | | Exp. of Data Processing Centre (Result Computer) | 1,19,500 | |
| Pension & Leave Encashment Contribution R | 30,58,638 | | Remuneration of Examiners | 98,84,100 | |
| Recruitment Fee | 333,63,401 | | TA/DA FOR EXAMS | 9,40,022 | |
| Rent From Shop,Bank& Quarters | 49,33,068 | | Travelling Exp. of Examiner | 26,69,138 | 852,50,014 |
| RTI Fee | 63,617 | | ADMINISTRATION & GEN. EXP. | | |
| Scrap Sale Proceeds | 5,48,299 | | Advertisement & Publicity | 27,61,205 | |
| Tender Fee Receipts | 69,000 | 500,90,074 | Contingency(Admin) | 64,292 | |
| CURRENT LIABILITIES | | | ELECTION DUTY PAYMENT/TA | 2,08,125 | |
| FELLOWSHIP & SCHOLARSHIP | 12,13,936 | 12,13,936 | Electricity and Power | 130,71,142 | |
| | | | Exp. of Merge Scheme | 4,11,692 | |
| INVESTMENTS | | | FUEL CHARGES and Generator Exp. | 4,40,804 | |
| FIXED DEPOSITS | 286,21,548 | 286,21,548 | LEGAL Fee & Ohter Legal Exp. | 51,38,262 | |
| LOAN ADVANCES AND DEPOSITS | | | MEDICAL AND FIRST ADD EXP. | 1,29,752 | |
| GIS ADVANCE | 59,650 | | Meetings & Other Hospitality Expenses | 8,93,237 | |
| INCOME TAX REFUND | 28,52,012 | 29,11,662 | Municipal Taxes and Charges | 1,22,376 | |
| | | | NEWS PAPERS & PERIODICALS | 1,50,475 | |
| | | | Other Refunds | 6,49,130 | |
| | | | Postage & Telegram | 21,95,015 | |
| | | | Publicing Expenses | 157,18,150 | |
| | | | Remuneration/ Honorarium Others | 21,89,675 | |
| | | | Security & Manpower Expenses | 888,92,644 | |
| | | | Stationary | 22,10,619 | |
| | | | Subscription and Membership (Admin Exp.) | 59,000 | |
| | | | TA/DA Expenditure for Experts/ Outsiders | 26,22,897 | |
| | | | Telephone, Broadband, Cable & Internet Charges | 63,78,578 | |
| | | | Water Charges | 103,68,260 | |
| | | | Website Maintenance and Mail Hosting Charges | 4,47,338 | |
| | | | Misc.Printing, Photocopy and Binding Expenses | 1,41,559 | |
| | | | DAILY Wages @ HAPPRC | 5,42,303 | |
| | | | Salary & Wages (Non -Permanent) - EPF | 419,92,141 | |
| | | | Wages @ Vehicle Section | 4,32,510 | |
| | | | Wages to Labours @ Forestry Deptt. | 70,400 | 1983,01,581 |
| | | | TRANSPORTATION EXPENSES | | |
| | | | Transportation Charges | 6,27,419 | |
| | | | Vehicle Insurance | 1,02,306 | |
| | | | Vehicle Repair & Maintenance | 7,78,285 | |
| | | | Vehicle Running Expenses | 19,38,057 | 34,46,067 |
| | | | REPAIR & MAINTENANCE | | |

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|--|--------------|---------------------|---|-------------|---------------------|
| | | | Electrification Repair & Maintenance | 36,80,804 | |
| | | | Gardening Expenses | 32,70,621 | |
| | | | General Repair and Maintaince (Running) Exp. | 14,18,641 | |
| | | | Repair and Maintenance- Building & Infrastructure | 308,67,325 | |
| | | | Repair and Maintenance- Gardening | 97,664 | |
| | | | Repair and Maintenance Office Equipments | 24,07,453 | 417,42,508 |
| | | | FINANCE COSTS | | |
| | | | Bank Charges | 1,50,770 | |
| | | | Refund of Interest on Grants | 42,14,081 | 43,64,851 |
| | | | OTHER EXPENSES | | |
| | | | Pension Scheme Service Charges | 20,213 | 20,213 |
| | | | LOAN ADVANCES AND DEPOSITS | | |
| | | | Prepaid Insurance | 1,40,294 | |
| | | | Security Deposit with UPCL | 3,000 | |
| | | | Security Deposit with UPCL on Elec. Connections | 10,23,000 | |
| | | | College Advances | 24,57,625 | |
| | | | HOUSING LOANS | 3,60,934 | |
| | | | Other Advances | 11,31,695 | |
| | | | SPORT ADVANCES | 9,82,420 | 60,98,968 |
| | | | CAPITAL/ CORPUS | | |
| | | | Prior Period Adjustements | 3,45,461 | 3,45,461 |
| | | | <u>CLOSING BALANCES</u> | | |
| | | | Bank Accounts | 8116,71,089 | |
| | | | Cash-in-hand | 8,020 | 8116,79,109 |
| | Total | 28168,53,177 | Total | | 28168,53,177 |
| <div> <div>Finance Officer</div> <div>Registrar</div> </div> | | | | | |