



# ANNUAL ACCOUNTS 2020-2021

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

**HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR**

**ANNUAL ACCOUNTS**

**INDEX**

<b>S.NO</b>	<b>PARTICULARS</b>	<b>SCHEDULE</b>	<b>PAGE NO.</b>
1	Balance Sheet		1
2	Income & Expenditure A/c		2
3	Corpus/Capital Fund	1	3
4	Designated/Earmarked/Endowment Fund	2	4
5	Current Liabilities & Provisions	3	5-17
6	Fixed Assets	4	18
7	Investments from Earmarked/Endowment Funds	5	19
8	Investments Others	6	20
9	Current Assets	7	21
10	Loans, Advances & Deposits	8	22-23
11	Academic Receipts	9	24-25
12	Grants & Subsidies	10	26
13	Income From Investments	11	27
14	Interest Earned	12	28
15	Other Income	13	29-30
16	Prior Period Income	14	31
17	Staff Payments & Benefits	15	32-33
18	Academic Expenses	16	34
19	Administrative and General Expenses	17	35
20	Transportation Expenses	18	36
21	Repairs & Maintenance	19	37
22	Finance Costs	20	38
23	Other Expenses	21	39
24	Prior Period Expenses	22	40
25	GPF Balance Sheet		41
26	GPF Income & Expenditure A/c		42
27	GPF Receipts and Payments Account		43
28	Significant Accounting Policies	23	44-48
29	Contingent Liabilities & Notes to Accounts	24	49-52
30	Annexures		53-58
31	Receipts and Payments Account		59-61

**HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)**

**BALANCE SHEET AS AT 31.03.2021**

Amount in Rupees

<b>SOURCES OF FUNDS</b>	<b>Schedule</b>	<b>Current Year</b>	<b>Previous Year</b>
<b>CORPUS/CAPITAL FUND</b>	<b>1</b>	(16397,23,843.29)	(16045,74,989)
<b>DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS</b>	<b>2</b>	12430,05,939.79	11852,89,381
<b>CURRENT LIABILITIES AND PROVISIONS</b>	<b>3</b>	71004,05,450.51	69244,94,863
<b>Total</b>		<b>67036,87,547.01</b>	<b>65052,09,255</b>
<b>APPLICATION OF FUNDS</b>	<b>Schedule</b>	<b>Current Year</b>	<b>Previous Year</b>
<b>FIXED ASSETS</b>	<b>4</b>		
Tangible Assets		37477,23,195	38236,13,416
Intangible Assets		122,52,000	16,25,759
Capital Work in Progress		21,86,268	11,42,081
<b>INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS</b>	<b>5</b>		
Long Term		12430,05,940	11852,89,381
Short Term		-	-
<b>INVESTMENTS - OTHERS</b>	<b>6</b>	-	-
<b>CURRENT ASSETS</b>	<b>7</b>	12261,89,620	10423,41,072
<b>LOANS, ADVANCES AND DEPOSITS</b>	<b>8</b>	4723,30,524	4511,97,545
<b>Total</b>		<b>67036,87,547</b>	<b>65052,09,255</b>

SIGNIFICANT ACCOUNTING POLICIES

23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

24

**HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)**  
**INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED 31.03.2021**

Amount in Rupees

PARTICULARS	Schedule	Current Year	Previous Year
<b><u>INCOME</u></b>			
Academic Receipts	9	2718,92,432	2454,49,407
Grants/ Subsidies	10	14590,96,433	13505,33,136
Income from Investments	11	94,04,158	134,39,983
Interest Earned	12	234,05,768	206,29,862
Other Income	13	363,43,133	134,76,331
Prior Period Income	14	-	-
<b>Total (A)</b>		<b>18001,41,924</b>	<b>16435,28,720</b>
<b><u>EXPENDITURES</u></b>			
Staff Payments and Benefits (Establishment Expenses)	15	15303,15,664	16669,73,554
Academic Expenses	16	535,75,054	818,15,737
Administrative and General Expenses	17	1779,23,451	1589,11,058
Transportation Expenses	18	9,30,880	19,05,839
Repair and Maintenance	19	270,09,704	62,77,757
Finance Costs	20	12,40,903	44,92,546
Depreciation	4	1502,70,551	1456,28,475
Other Expenses	21	-	27,863
Prior Period Expenses	22	12,60,440	-
<b>Total (B)</b>		<b>19425,26,647</b>	<b>20660,32,829</b>
<b>Balance Being excess of Income over Expenditure (A-B)</b>		<b>(1423,84,723)</b>	<b>(4225,04,109)</b>
Transfer to / From Designated Fund		-	-
Building Fund		-	-
Others (Specify)		-	-
<b>Balance being Surplus/ (Deficit) Carried to Capital Fund</b>		<b>(1423,84,723)</b>	<b>(4225,04,109)</b>

SIGNIFICANT ACCOUNTING POLICIES

23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

24

**HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)**

**BALANCE SHEET AS AT 31.03.2021**

**SCHEDULE - 1 CORPUS/ CAPITAL FUND**

PARTICULARS	Amount in Rupees	
	Current Year	Previous Year
Balance at the beginning of the year	(16045,74,989)	(12159,99,221)
Add: Contributions towards Corpus/ Capital Fund		
Add: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure	1118,17,237	87,59,054
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	-	-
<b>Add: Other Additions</b>	-	-
Prior Period Adjustments	(45,81,368)	251,69,287
Add: Excess of Income over expenditure trasferred from the Income & Expenditure Account	(1423,84,723)	(4225,04,109)
<b>Total</b>	<b>(16397,23,843)</b>	<b>(16045,74,989)</b>
Less: Prior Period Adjustments	-	-
Less: Transfer to / Endowment Fund	-	-
Deduct: Deficit transferred from the Income and Expenditure Account	-	-
<b>BALANCE AT THE YEAR END</b>	<b>(16397,23,843)</b>	<b>(16045,74,989)</b>

**HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)**

**BALANCE SHEET AS AT 31.03.2021**

**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
<b>A.</b>								
a) Opening balance	3058,37,693	2882,48,978	303,50,636	288,23,379	8491,01,052	8654,51,036	11852,89,380	11825,23,393
a)(i) Transfer from Corpus								
b) Additions during the year:	-	-	-	-	-	-	-	-
c) Income from investments made of the funds								
d) Accrued interest on investments/ Advances	121,28,711	175,88,715	19,47,758	15,27,258	513,67,140	2866,65,276	654,43,609	3057,81,248
e) Interest on Savings Bank a/c								
f) Other additions (specify nature)	-	-	-	-	-	-	-	-
<b>TOTAL (A)</b>	<b>3179,66,404</b>	<b>3058,37,693</b>	<b>322,98,394</b>	<b>303,50,636</b>	<b>9004,68,192</b>	<b>11521,16,312</b>	<b>12507,32,990</b>	<b>14883,04,641</b>
<b>B.</b>								
Utilisation/Expenditure towards objectives of funds								
i) Capital Expenditure								
-Fixed Assets	-	-	-	-	-	-	-	-
-Others	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
ii) Revenue Expenditure								
-Salaries,wages & allowances (GPF paid Net)	-	-	-	-	77,27,050	3030,15,260	77,27,050	3030,15,260
-Consumables	-	-	-	-	-	-	-	-
-Contingency	-	-	-	-	-	-	-	-
-Fellowship	-	-	-	-	-	-	-	-
-Research	-	-	-	-	-	-	-	-
-Travel	-	-	-	-	-	-	-	-
-Books	-	-	-	-	-	-	-	-
-Cash Award	-	-	-	-	-	-	-	-
-Scholorship	-	-	-	-	-	-	-	-
-Others	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,27,050</b>	<b>3030,15,260</b>	<b>77,27,050</b>	<b>3030,15,260</b>
<b>TOTAL ( B )</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,27,050</b>	<b>3030,15,260</b>	<b>77,27,050</b>	<b>3030,15,260</b>
<b>Closing Balance at the year end (A-B)</b>	<b>3179,66,404</b>	<b>3058,37,693</b>	<b>322,98,394</b>	<b>303,50,636</b>	<b>8927,41,142</b>	<b>8491,01,052</b>	<b>12430,05,940</b>	<b>11852,89,381</b>

**Represented by**

Cash and Bank Balances	14,53,293	14,53,293	2,78,696	2,61,350	773,67,566	843,98,755	790,99,555	861,13,398
Investments	3086,72,829	3011,10,687	313,52,972	300,12,887	8153,73,576	7647,02,298	11553,99,377	10958,25,872
Interest accrued but not due	78,40,282	32,73,713	6,66,726	76,399	-	-	85,07,008	33,50,112
<b>Total</b>	<b>3179,66,404</b>	<b>3058,37,693</b>	<b>322,98,394</b>	<b>303,50,636</b>	<b>8927,41,142</b>	<b>8491,01,052</b>	<b>12430,05,940</b>	<b>11852,89,381</b>

## HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)

### SCHEDULE 3 - CURRENT LIABILITES & PROVISIONS

PARTICULARS	Amount in Rupees	
	CURRENT YEAR	PREVIOUS YEAR
<b>A. CURRENT LIABILITIES</b>		
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
<b>6. Others Current Liabilities</b>		
a) Receipts against Sponsored Projects	1015,65,596	1159,32,742
b) Receipts against sponsored fellowships & scholarships	96,94,496	109,50,691
c) Unutilised Grants (Plan XII)	3499,53,714	3499,53,714
d) Unutilised Grants (Plan XII- Wi-Fi Grant)	1676,84,000	1676,84,000
e) Fund for Remedial Coaching Cell (SC/ST/ Minorities)	25,76,636	27,43,305
f) Security Deposit	569,00,855	569,80,634
g) Salary Payable	887,55,302	968,83,541
h) Electricity Expenses Payable	6,94,361	24,64,301
i) Telephone Expenses Payable	2,26,774	2,17,553
j) Inter department loan for salary payment	-	989,00,000
k) Pension Payable	127,47,586	130,58,374
l) Professional Charges Payable	8,11,840	14,93,995
m) Establishment of Community Colleges	17,46,867	17,46,528
n) One Time Grant	1050,74,600	1050,74,600
o) Unutilized Grant (Non- Recurring) 2017-2018	417,74,000	417,74,000

p) Unutilized Grant (Non- Recurring) 2019-2020	334,22,994	565,86,020
q) GLIC Claim Payable	7,03,835	10,89,724
r) Municipal Charges Payable	-	86,376
s) Water Charges Payable	7,35,081	6,64,159
t) GST TDS Payable	12,634	2,13,080
u) Interest Refundable on Grants 2020-2021	10,55,009	-
v) Leave Encashment Payable	9,01,060	-
w) Security Expenses Payable	4,20,887	-
<b>TOTAL (A)</b>	<b>9774,58,128</b>	<b>11244,97,338</b>
<b>B. PROVISIONS</b>		
1. For Taxation		
2. Gratuity	4385,63,221	4271,44,790
3. Superannuation/Pension	53372,75,754	50147,98,407
4. Accumulated Leave Encashment	3471,08,348	3580,54,328
5. Trade Warranties/Claims		
6. Others (Specify)		
<b>TOTAL (B)</b>	<b>61229,47,323</b>	<b>57999,97,525</b>
<b>TOTAL (A+B)</b>	<b>71004,05,451</b>	<b>69244,94,863</b>

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



# HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR

## Schedule - 3(a) SPONCERED PROJECTS

Amount in Rupees

HEAD OF ACCOUNTS	OPENING BALANCE AS ON 01.04.2020		TRANSACTIONS DURING THE YEAR 2020-2021		CLOSING BALANCE AS ON 31.03.2021	
	Debit	Credit	Debit	Credit	Debit	Credit
<b>BRNS PROJECT</b>						
Atomic Energy Regulatory		55,214				55,214
Bhaba Atomic Research Centre		1,67,609	71	5,333		1,72,871
A Comparative Study...Background Radiation Areas		15,710				15,710
Atomic Energy Dept. Science Research Centre		2,82,583				2,82,583
DAE-BRNS (DR R C RAMOLA)		4,11,594		9,042		4,20,636
DAE-BRNS-PROJECT (DR BEENA JOSHI )		3,49,973		10,750		3,60,723
RESEARCH PROJECT -A.BORAI		31,759		307		32,066
<b>DRS SAP Programmes (UGC)</b>						-
DRS-SAP Chemistry		31,85,792		37,00,963		68,86,755
DRS-SAP TOURISM DEPTT		1,147				1,147
<b>DST Schemes and Programmes</b>						-
Causes of Slope Failure.....Jaggi Bhagwan Landslide		3,36,140				3,36,140
DST (CCP)- H.C.NAINWAL		7,84,709	16,01,263	16,27,614		8,11,060
DST INSPIRE Y.P.SUNDRIYAL		58,12,789	63,54,901	22,64,832		17,22,720
DST Project- Alok Sagar Gautam Physics		26,90,634	37,60,328	11,28,047		58,353
DST -SERB (DR MANISH KUMAR )		1,436				1,436
FIST PROGRAME DST CHEMISTRY		158,96,703		5,36,863		164,33,566
FIST Programme Physics DST		23,23,522				23,23,522
For Strengthening the Seed Centre		54,921				54,921
Paleoscience Studies..in Alkananda Valley		2,85,349				2,85,349
Reliability & Cost Benfit Analysis		1,06,704		3,205		1,09,909
Study of Photo Physical Process of Flurophors		19,983				19,983
<b>GBPIHED ALMORA</b>						-
Habitat Utilization.....Himalyan Mouse Hare		9,321				9,321

HEAD OF ACCOUNTS	OPENING BALANCE AS ON 01.04.2020		TRANSACTIONS DURING THE YEAR 2020-2021		CLOSING BALANCE AS ON 31.03.2021	
	Debit	Credit	Debit	Credit	Debit	Credit
<b>HERBAL RESEARCH &amp; DEVELOPMENT INST..</b>						-
RESEARCH PROJECT-R.S.NEGI		64,321				64,321
<b>ICSSR</b>						-
A Study of Empower...Himalya in Last Decade		27,320				27,320
ICSSR Dr. Rashmi Dhodi		71,849		2,730		74,579
I.C.S.S.R PROJECT		47,198		2,796		49,994
ICSSR PROJECT-Annapurna Nautiyal -II		64,293		1,955		66,248
ICSSR Project Prof-Annapurna Nautiyal-UNNAT BHARAT		13,847		51,034		64,881
RESEARCH PROJECT-S.C.BAGRI		410		12		422
<b>MINISTRY OF EARTH SCIENCES</b>						-
Strain Budget Plate Convergence..Processes		1,20,872		1,165		1,22,037
<b>Ministry of Environment &amp; Forests</b>						-
IndianCouncil Forestry Research Education		20,276		611		20,887
Valley of Flower Project		90,037		2,796		92,833
<b>Ministry Of Health and Family Welfare</b>						-
Population Assessment----Himalayas		4,107				4,107
<b>Ministry of Science &amp; Technology</b>						-
DBT-HRD HOD ZOOLOGY		1,92,845	1,83,453	3,131		12,523
Landslide Hazard....Road Section		5,50,483		15,980		5,66,463
Promotion of Biology Teaching..Scheme		10,68,084	9,63,215	27,393		1,32,262
<b>Ministry of Statistics&amp; Implementation</b>						-
Effect of Education....Kumaun Families		54,472				54,472
<b>NATIONAL BAMBOO MISSION MINISTRY</b>						-
Conservation & Sustanble Develpmnt...in Garhwal Him		9,392				9,392
<b>Other Projects</b>						-
DEPARTMENT OF BIOTECHNOLOGY		1,223		37		1,260
Department of Botany...in Garhwal University		1,947		59		2,006
Planning Commission		52,693				52,693
STATE BIOTECHNOLOGY PROGRAMME		14,376				14,376

HEAD OF ACCOUNTS	OPENING BALANCE AS ON 01.04.2020		TRANSACTIONS DURING THE YEAR 2020-2021		CLOSING BALANCE AS ON 31.03.2021	
	Debit	Credit	Debit	Credit	Debit	Credit
Assessing & Monitoring Climates		12,921		393		13,314
CSIR Project- Prof D S Negi		9,04,367		28,694		9,33,061
DR. A K Negi, Forestry PROJECT		1,94,592		5,760		2,00,352
DR.D.S.CHAUHAN -ICFRE		474		16		490
DR. K.D.PUROHIT LOC (IAGR&G)		10,880		105		10,985
DR. MANISH UNIYAL		3,013		91		3,104
Glaciers in the Upper(D R Hc Nainwal )		1,477	118	56		1,415
HRDI PROJECT -AJEET SINGH		4,67,325		14,209		4,81,534
ICARF (PROF N P TODRIA		1,546		49		1,595
I.C.M.R FELLOWSHIP		27,280		749		28,029
IIT ROORKEE Consultancy Forestry		35,689		1,108		36,797
IITM Project - S C Bagri (N)		40,886		1,269		42,155
Identifying the Change.....Assisted Migration		2,403				2,403
Jaggi Bagzulan Landslide Central Garhwal Himalaya		1,21,232		4,053		1,25,285
MINISTRY OF SCIENCE & TECHNOLOGY		1,86,000				1,86,000
MISC PROJECTS		10,08,020	10,95,000	15,68,095		14,81,115
National Mission for Manuscripts of J K Godiyal(N)		4,553				4,553
Professor S.K Gupta SSS Program		63,623				63,623
Prof Pardeep Mamgain SSS Project		15		13		28
PROJECT Dr. POOJA SAKLANI		11,939	1,20,000	1,36,512		28,451
Tectono Gemographic Evolution.....at Alaknanda Vall		11,33,443		15,148		11,48,591
Training Workshop (U-Cost) (N)		2,37,944				2,37,944
Unassigned Old A/c		6,68,849	8,07,405	1,38,556		-
USBD Project		513				513
USBD Project - L R Dangwal (N)		1,332				1,332
WWFI PROJECT ( DR P NAUTRIL		2,08,727		2,013		2,10,740
<b>Other Schemes</b>						-
DST INSPIRE Y.P.SUNDARIYAL (I)		70,625				70,625
Pandit Madan Mohan Malaviyal (Pmmnmmtt)		492,77,340	162,13,724	85,27,159		415,90,775

HEAD OF ACCOUNTS	OPENING BALANCE AS ON 01.04.2020		TRANSACTIONS DURING THE YEAR 2020-2021		CLOSING BALANCE AS ON 31.03.2021	
	Debit	Credit	Debit	Credit	Debit	Credit
UGC(SPONSORED PROJECT)						-
Aquatic Biodiversity...Biotope Valley		9,37,792				9,37,792
Baseline Demographic& Economy Survey		7,197				7,197
Certain Problems in Complex...Spaces		2,36,741				2,36,741
CHEMISTRY ONE TIME GRANT		2,31,732				2,31,732
COLD WATER FISH DIVERSITY..in Garhwal Himalaya		9,824				9,824
Collaborative Research Scheme		3,74,963	3,74,963			-
Combined Project		9,50,311		29,509		9,79,820
Conserv. Biology of Cobitd Fish .....Frm Mandal Riv		14,555				14,555
Department of Environmentle....Science		9,21,785		28,933		9,50,718
Development Ofvalue Added Herbal...Phytoconstitutio		6,657				6,657
Diversity of Diatoms in Central Highlands		10,023				10,023
Electrical Propertiesof Mixed Sodium		1,074		20		1,094
Equipment Head &Chemical Glassware		62,036				62,036
Evalution ....in Yammuna Valley		17,162				17,162
Infrastructure in Terms of Power Supply		1,25,944				1,25,944
PG Diploma in Forest Ecosystem Management		28,40,000	33,22,305	4,82,305		-
Problm & Challenges of Travel Trade		2,789				2,789
RESEARCH PROJECT-KUSUM DOBHAI/MISHRA		4,948				4,948
RESEARCH PROJECT-M.C.PUROHIT		28,401		780		29,181
Sacred Ecosystem Servises		607		20		627
Strengthening the Community.....Based Ecotour		4,72,697				4,72,697
UGC-BSR RESEARCH GRANT SCIENCE DEPARTMENT		27,90,156	37,173	37,147		27,90,130
UGC-DAE (CRS/19/RC15)-AJAY SEMALTY		2,70,000	5,18,675	6,10,449		3,61,774
UGC-DAE-CSR Project CRS- 310 (Dr. Mona Semalty)			1,91,765	2,26,792		35,027
UGC MOOC PROJECT Dr. AJAY SEMALTY		28,235	4,33,178	4,10,117		5,174
UGC NET EXAM		22,587		701		23,288
UGC Project Shyam Singh		46,568		449		47,017
WOMEN STUDIES POLITICAL SCIENCE		21,53,790		62,812		22,16,602

HEAD OF ACCOUNTS	OPENING BALANCE AS ON 01.04.2020		TRANSACTIONS DURING THE YEAR 2020-2021		CLOSING BALANCE AS ON 31.03.2021	
	Debit	Credit	Debit	Credit	Debit	Credit
Uttarakhand State Council for Science & Technology						-
Development of Spring...Watershed of Uttarakha		1,35,188		2,091		1,37,279
Educating Adoloscent Girls-----Uttarakhand		73,666		2,240		75,906
INVESTIGATION,IDENTIFICATION....ANALYSIS		21,131	378	965		21,718
PREDATOR...Alknanda Valley in Garhwal Himalya		1,31,390				1,31,390
Recent Development in Chemistry		6,650				6,650
The Influence of Landuse....Alknanda River in Garhl		140				140
U-COST		35				35
Assessment of Impect of Climate Change on Geo (Y.P		73,70,087	12,67,496	28,90,516		89,93,107
Community College		339	339			-
DST- SERB- INDRASHIS BHATTACHARYA		17,38,669	21,97,159	7,93,038		3,34,548
Ecological Monitoring & Fish Fauna..Alaknanda River		1,58,996	1,28,584	3,134		33,546
Formation Mechanism.....Climate at Himalayan		2,68,963	2,64,677	13,363		17,649
GPR PROJECT DST PROF HC NAINWAL		1,094	1	46		1,139
HRDI PROJECT -GOPESHWAR CHAMOLI		2,40,000				2,40,000
ICHR PROJECT - D.P.SAKLANI				59,375		59,375
IHCUC CONSORTIUM PROJECT			91,59,900	100,00,599		8,40,700
IMPRESS-ICSSR PROJECT		23,111	2,62,268	2,66,052		26,895
Integrated Studies of Himalayan Cryoshare		8,69,695	9,74,069	3,62,463		2,58,089
MSS RAWAT (SEMINAR)		1,17,990				1,17,990
NMHS/GBPIHED RESEARCH PROJECT S.N. BAHUGUNA		5,18,732	4,19,020	7,593		1,07,305
NMSHE PROJECT PROF.H.C.NAINWAL		3,03,419	1,33,167	8,538		1,78,790
NRDMS-DST Dr Munesh Kumar		2,18,832	2,20,923	2,312		221
PHYSICAL VERIFICATION OF .PLANTATION UPPER HIMALAYA		8,230				8,230
Project Dr. Ajay Semalty		54,284	7,84,758	7,63,440		32,966
RANPCN - Chemistry (S.C.Sati)			5,93,014	5,99,431		6,417
Rejuvenation of Drying Springs in Takoli Gad....			2,74,962	6,80,000		4,05,038
Research Project Ashok Kumar		8,57,935	8,75,679	22,671		4,927
Research Project Dr. Deepti Prabha		15,483	15,488	355		350

HEAD OF ACCOUNTS	OPENING BALANCE AS ON 01.04.2020		TRANSACTIONS DURING THE YEAR 2020-2021		CLOSING BALANCE AS ON 31.03.2021	
	Debit	Credit	Debit	Credit	Debit	Credit
SARALA SAKLANI U-COST PROJECT				11,25,000		11,25,000
Seed Ecology Project (GBPNIHESD Funded)		73,719		2,242		75,961
TO STUDY THE CYANOBACTERIAL DIVERSITY...		6,368	18,639	12,353		82
U.Cost Project Sanjeev Kumar		417				417
WILD EDIBLE MUSHROOMS..PROF R.P. BHATT		1,58,964	1,50,000	2,358		11,322
<b>Grand Total</b>	<b>-</b>	<b>1159,32,742</b>	<b>537,18,057</b>	<b>393,50,912</b>	<b>-</b>	<b>1015,65,596</b>

## HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR

### Schedule - 3(b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

Amount in Rupees

HEAD OF ACCOUNTS	OPENING BALANCE AS ON 01.04.2020		TRANSACTIONS DURING THE YEAR 2020-2021		CLOSING BALANCE AS ON 31.03.2021	
	Debit	Credit	Debit	Credit	Debit	Credit
<b>CSIR</b>						
CSIR Fellowship		10,08,754	1,06,688	-		9,02,066
CSIR Prof S. Dev		23,621	-	897		24,518
FELLOWSHIP N.S.PANWAR		3,20,271	-	-		3,20,271
JRF SEHAR NAZIM		5,702	-	-		5,702
<b>DST(FELLOWSHIP)</b>			-	-		
DST INSPIRE FELLOWSHIP		6,88,534	5,42,257	1,66,897		3,13,174
N.S.Panwar DST		1,78,771	-	4,812		1,83,583
<b>UGC FELLOWSHIP</b>			-	-		
BASIC SCIENCE RESEARCH FELLOWSHIP		1,743	37,800	36,057		
Fellowship Hemlata Bisht (PDF)		38,332	-	-		38,332
PDF Gunjan Pandey		2,19,183	90,209	95,313		2,24,287
RAJIV GANDHI NATIONAL FELLOWSHIP		57,58,214	-	-		57,58,214
UGC NET FELLOWSHIP		4,91,117	71	8,239		4,99,286
ICSSR FELLOWSHIP		21,64,490	18,55,388	8,96,497		12,05,599
Indira Gandhi Single Girls Fellowship(N)		37,281	-	-		37,281
Senior Reserch Fellowship		14,678	1,65,430	3,32,935		1,82,183
<b>Grand Total</b>	<b>-</b>	<b>109,50,691</b>	<b>27,97,843</b>	<b>15,41,647</b>	<b>-</b>	<b>96,94,496</b>

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).

**HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR**

**BALANCE SHEET AS AT 31.03.2021**

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

Amount in Rupees

Particulars	Current Year	Previous Year
<b>A. Plan grants: Government of India</b>		
Balance B/F	0	0
Add: Transfer from Merged Scheme	0	0
Add: Receipts during the year	0	0
<b>Total (a)</b>	<b>0</b>	<b>0</b>
Less Tranfer to Merged Scheme XI	0	0
Less: Utilised for Revenue Expenditure	0	0
Less: Utilised for Capital Expenditure	0	0
<b>Total (b)</b>	<b>0</b>	<b>0</b>
<b>Unutilised carried forward (a-b)</b>	<b>0</b>	<b>0</b>
<b>B. UGC Grants: Plan XII (GD Grant)</b>		
Balance B/F	3499,53,715	3223,77,358
Transferred from UGC XII Plan Merge Scheme	-	60,90,499
Transferred from UGC XII Plan Phd./Non Net Fellowship	-	226,27,939
Bank Interest on Unutilised grant amount	-	-
Add: Refunds from Agencies	-	-
<b>Total (c)</b>	<b>3499,53,715</b>	<b>3510,95,796</b>
Less: Refund to UGC (Interest Component on Un-Utilised Grant Amount)	-	-
Less: Utilised for Revenue Expenditure	-	-
Less: Utilised for Capital Expenditure	-	11,42,081
<b>Total (d)</b>	<b>-</b>	<b>11,42,081</b>
<b>Unutilised carried forward (c-d)</b>	<b>3499,53,715</b>	<b>3499,53,715</b>
<b>C. UGC Grants: Plan XII (WiFi)</b>		
Balance B/F	1676,84,000	1676,84,000



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

Add: Interest Receipts during the year	-	29,82,224
<b>Total (k)</b>	-	938,11,145
Less: Refund of Grant	-	938,11,145
Less: Utilised for Revenue Expenditure	-	-
Less: Utilised for Capital Expenditure	-	-
<b>Total (l)</b>	-	938,11,145
<b>Unutilised carried forward (k-l)</b>	-	-
<b>G. UGC Grants Non Recurring (2017-2018)</b>		
Balance B/F	417,74,000	417,74,000
Add: Receipts during the year	-	-
<b>Total (m)</b>	417,74,000	417,74,000
Less Refunds		
Less: Utilised for Revenue Expenditure	-	-
Less: Utilised for Capital Expenditure	-	-
<b>Total (n)</b>	-	-
<b>Unutilised carried forward (m-n)</b>	417,74,000	417,74,000
<b>H. UGC Grants Non Recurring (2018-2019)</b>		
Balance B/F	-	198,86,461
Add: Receipts during the year	-	-
<b>Total (o)</b>	-	198,86,461
Less : Transferred to Non Recurring Grant (2019-2020)	-	6,43,493
Less: Utilised for Revenue Expenditure	-	-
Less: Utilised for Capital Expenditure	-	192,42,968
<b>Total (p)</b>	-	198,86,461
<b>Unutilised carried forward (o-p)</b>	-	-
<b>I. UGC Grants Non Recurring (2019-2020)</b>		
Balance B/F	565,86,020	-
Add: Receipts during the year	-	636,00,000
Add: Transferred from Non Recurring Grant (2018-2019)	-	6,43,493
<b>Total (q)</b>	565,86,020	642,43,493
Less Refunds	51,57,000	-

Less: Utilised for Revenue Expenditure	-	40,500
Less: Utilised for Capital Expenditure	180,06,026	76,16,973
<b>Total (r)</b>	<b>231,63,026</b>	<b>76,57,473</b>
<b>Unutilised carried forward (q-r)</b>	<b>334,22,994</b>	<b>565,86,020</b>
<b>J. UGC Grants Non Recurring (2020-2021)</b>		
Balance B/F	-	-
Add: Receipts during the year	1014,00,000	-
Add: Transferred from Non Recurring Grant (2018-2019)	-	-
<b>Total (q)</b>	<b>1014,00,000</b>	<b>-</b>
Less Refunds	60,99,025	-
Less: Utilised for Revenue Expenditure	14,89,764	-
Less: Utilised for Capital Expenditure	938,11,211	-
<b>Total (r)</b>	<b>1014,00,000</b>	<b>-</b>
<b>Unutilised carried forward (q-r)</b>	<b>-</b>	<b>-</b>
<b>K. Grants from State Government</b>		
Balance B/F	0	0
Receipts during the year	0	0
<b>Total (s)</b>	<b>0</b>	<b>0</b>
Less Refunds	0	0
Less: Utilised for Revenue Expenditure	0	0
Less: Utilised for Capital Expenditure	0	0
<b>Total (t)</b>	<b>0</b>	<b>0</b>
<b>Unutilised carried forward (s-t)</b>	<b>0</b>	<b>0</b>
<b>*Grand Total (A to J)</b>	<b>5928,34,709</b>	<b>6159,97,735</b>

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.

**HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR**  
**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2021**

**SCHEDULE 4 -FIXED ASSETS**

(Amount in Rs.)

DESCRIPTION	Rate of Depreciation	Cost/ valuation As at beginning of the year	Additions during the year	Deductions during the year	Cost/Valuation at the year end	Accumulated dep. As at the beginning of the year	Depreciation on Openings and additions during the Current year	On Deductions during the year	Total up to the year end	As at the current year end	As at the previous year end
I. Land:											
a) Freehold		100,31,428	-	-	100,31,428	-	-	-	-	100,31,428	100,31,428
b) Leasehold		-	-	-	-	-	-	-	-	-	-
II. Buildings:											
a) On Freehold Land	2.00%	34425,87,912	15,12,000	-	34440,99,912	4944,56,541	688,81,998	-	5633,38,539	28807,61,373	29481,31,371
b) On Leasehold Land						-	-	-	-	-	-
c) Ownership Flats/ Premises						-	-	-	-	-	-
d) Superstructures on Land not belonging to educational institutions		-	-	-	-	-	-	-	-	-	-
e) Superstructures on Land, not belonging to educational institutions		2949,25,400	-	-	2949,25,400	-	-	-	-	2949,25,400	2949,25,400
III. Plants, machinery & equipment	5.00%	2497,98,476	8,05,647	-	2506,04,123	1092,31,461	125,30,206	-	1217,61,667	1288,42,456	1405,67,015
IV. Vehicle	10.00%	108,25,697	-	-	108,25,697	79,35,088	10,82,570	-	90,17,658	18,08,039	28,90,609
V. Furniture & fixtures	7.50%	2429,03,150	70,52,145	-	2499,55,295	1556,55,174	187,46,647	-	1744,01,821	755,53,474	872,47,976
VI. Office Equipment	7.50%	231,20,777	37,55,821.00	-	268,76,598	85,51,382	20,15,745	-	105,67,127	163,09,471	145,69,395
VII. Computer/peripherals*	20.00%	476,65,160	23,51,978	-	500,17,138	450,51,762	30,83,794	-	481,35,556	18,81,582	26,13,398
VIII. Electric Installations	5.00%	190,09,926	2,11,142	-	192,21,068	38,68,175	9,61,053	-	48,29,228	143,91,840	151,41,751
IX. Library books	10.00%	2559,07,763	148,45,916	-	2707,53,679	1385,48,662	270,75,368	-	1656,24,030	1051,29,649	1173,59,101
X. Tube wells & water supply	2.00%	-	-	-	-	-	-	-	-	-	-
XI. Other fixed assets	5.00%	6,03,480	-	-	6,03,480	2,36,866	30,174	-	2,67,040	3,36,440	3,66,614
XII. Other Infrastructure	2.00%	355,46,916	4,71,987	-	360,18,903	19,25,168	7,20,378	-	26,45,546	333,73,357	336,21,748
XIII. Sports Equipments	2.00%	246,98,990	-	-	246,98,990	18,79,608	4,93,980	-	23,73,588	223,25,402	228,19,382
XIV. Campus Development	2.00%	1327,73,887	242,38,781	-	1570,12,668	100,42,417	31,40,253	-	131,82,670	1438,29,998	1227,31,470
XV. Scientific & Laboratory Equip.	8.00%	120,91,657	93,41,153	-	214,32,810	14,94,901	17,14,625	-	32,09,526	182,23,284	105,96,756
<b>Total of Tangible Assets</b>		<b>48024,90,619</b>	<b>645,86,570</b>	<b>-</b>	<b>48670,77,189</b>	<b>9788,77,203</b>	<b>1404,76,791</b>	<b>-</b>	<b>11193,53,994</b>	<b>37477,23,195</b>	<b>38236,13,416</b>
XVI. Intangible Assets											
(a) Computer Software**	40.00%	58,00,555	7,76,732	-	65,77,287	41,74,796	19,36,452	-	61,11,248	4,66,039	16,25,759
(b) E-Journals & E-Databases	40.00%	-	196,43,269	-	196,43,269	-	78,57,308	-	78,57,308	117,85,961	-
<b>Total of Intangible Assets</b>		<b>58,00,555</b>	<b>204,20,001</b>	<b>-</b>	<b>262,20,556</b>	<b>41,74,796</b>	<b>97,93,760</b>	<b>-</b>	<b>139,68,556</b>	<b>122,52,000</b>	<b>16,25,759</b>
<b>A. Total of CURRENT YEAR</b>		<b>48082,91,174</b>	<b>850,06,571</b>	<b>-</b>	<b>48932,97,745</b>	<b>9830,51,999</b>	<b>1502,70,551</b>	<b>-</b>	<b>11333,22,550</b>	<b>37599,75,195</b>	<b>38252,39,175</b>
XV. Capital Work-in-progress											
a) Girls Hostel and Canteen		11,42,081	10,44,187		21,86,268	-	-	-	-	21,86,268	11,42,081
TRANSFER TO ASSETS						-	-	-	-		
<b>B. NET WORK-IN-PROGRESS</b>		<b>11,42,081</b>	<b>10,44,187</b>	<b>-</b>	<b>21,86,268</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,86,268</b>	<b>11,42,081</b>
<b>TOTAL (A+B)</b>		<b>48094,33,255</b>	<b>860,50,758</b>	<b>-</b>	<b>48954,84,013</b>	<b>9830,51,999</b>	<b>1502,70,551</b>	<b>-</b>	<b>11333,22,550</b>	<b>37621,61,463</b>	<b>38263,81,256</b>

**HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)**  
**BALANCE SHEET AS AT 31.03.2021**

**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)	2128,65,592	1970,97,770
6. Term Deposits with Banks (in FDRs Inclusive of Accrued Interest)	9510,40,793	9020,78,213
7. Others (to be specified)		
(i) Saving Bank Account	790,99,555	861,13,398
(ii) Balance of GPF with State Treasury	-	-
<b>TOTAL</b>	<b>12430,05,940</b>	<b>11852,89,381</b>

**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)	3179,66,404	3058,37,693
Trust Money Fund Investment (Incl. of Accrued Interest)	322,98,394	303,50,636
Employee GPF Investment Fund A/c	8927,41,142	8491,01,052
<b>TOTAL</b>	<b>12430,05,940</b>	<b>11852,89,381</b>

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

**HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)**  
**BALANCE SHEET AS AT 31.03.2021**

**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	-	-	
<b>TOTAL</b>	<b>-</b>	<b>-</b>	

**HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)**  
**BALANCE SHEET AS AT 31.03.2021**

**SCHEDULE 7 - CURRENT ASSETS**

Amount in Rupees		
PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
<b>1. Stock:</b>		
a) Stores and Spares	0	0
b) Loose Tools	0	0
c) Publications	0	0
d) Laboratory chemicals, consumables and glass ware	0	0
e) Building Material	0	0
f) Electrical Material	0	0
g) Stationery	0	0
h) Water supply material	0	0
<b>2. Sundry Debtors:</b>		
a) Debts Outstanding for a period exceeding six months	0	0
b) Others	0	0
<b>3. Cash and Bank balances</b>		
<b>a) With Scheduled Banks:</b>		
-In Current accounts	0	0
-In Savings accounts		
----- Trust Fund	0	0
----- In term deposit Accounts	2392,40,016	2098,35,858
----- Others	9869,49,604	8325,05,214
<b>b) With non-Scheduled Banks:</b>		
-In term deposit Accounts	0	0
-In Savings Accounts	0	0
<b>4. Post Office- Savings Accounts</b>	0	0
<b>TOTAL</b>	<b>12261,89,620</b>	<b>10423,41,072</b>

Note: Annexure A shows the details of Bank Accounts

**HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)**  
**BALANCE SHEET AS AT 31.03.2021**

**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	3,86,750	6,32,062
d) Other (to be specified)		
i) LTC Advances	90,123	6,75,168
ii) Personal Advances	237,17,157	289,17,214
e) Sponsored Project	0	0
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan	0	0
b) Home loan	33,71,720	50,73,785
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	6,00,000
c) Others		
i) Examination Advances given to Colleges	291,96,026	299,84,031
ii) GIS Advance	3,08,922	1,52,822
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)	26,04,318	22,23,272
vi) Security Deposit with UPCL (Transformer Security & others)	16,14,581	15,04,600
vii) Advances for Sports and related curricular activities	68,14,644	77,70,791
viii) Advances for Repair & Maintenance	2331,65,700	2059,79,800
ix) Deposit with District Magistrate-Pauri	19,47,500	0



x) Amount Recoverable from DEAF- RBI	7,11,294	0
xi) Income Tax Refund Receivable	5,73,290	0
xii) TDS Recoverable	1,44,499	0
4. Prepaid Expenses		
a) Insurance	0	0
b) Other Expenses	0	0
5. Deposits		
a) Telephone	0	0
b) Lease Rent	0	0
c) Electrification	0	0
<b>6. Income Accrued:</b>		
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
<b>TOTAL</b>	<b>4723,30,524</b>	<b>4511,97,545</b>

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

**HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)**  
**INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED 31.03.2021**

**SCHEDULE 9 - ACADEMIC RECEIPTS**

Amount in Rupees

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
<b>FEE FROM STUDENTS</b>		
<b>Academic</b>		
1. Tuition fee	27,59,686	255,68,672
2. Admission fee	405,13,550	3,13,400
3. Affiliation Fee	5,00,000	0
4. Library Admission fee	3,59,413	2,92,424
5. Registration fee	25,910	1,91,280
6. Syllabus Fee	160	90
7. Short Research fee	24	4,100
8. Other Academic fees	6,36,742	3,08,386
9. Forwarding fee	20,195	36,795
10. Late fee	24,000	39,985
11. Practical Fee	7,100	-
<b>Total (A)</b>	<b>448,46,780</b>	<b>267,55,132</b>
<b>Examinations</b>		
1. Examination / Entrance Test/ Back Paper fee	2027,98,389	2011,62,054
2. Mark sheets & Degree Fees / Transcript Fee	53,57,350	47,28,251
3. Provisional Certification Fee	68,10,322	10,90,310
4. Evaluation / Re- evaluation Fee & Verification fee	26,27,215	21,44,730
5. Transfer Fee	14,100	0
6. Counselling fee	-	21,51,915
7. Migration Certificate fee	10,98,656	14,32,110
8. Centre Change fee	2,15,240	3,89,000
<b>Total (B)</b>	<b>2189,21,272</b>	<b>2130,98,370</b>
<b>Other fees</b>		
1. Sports Fees	-	15,900
2. Hostel Fees	36,47,710	49,25,422
3. Fine/Miscellaneous Fee		-

4. Gym Fees	780	35,630
5. Convocation Fee	1,59,000	4,51,000
6. Election Duty Fee	-	1,64,804
7. Character Certificate Fee	22,600	-
<b>Total (C)</b>	<b>38,30,090</b>	<b>55,92,756</b>
<b>Sale of publications</b>		
1. Sale of syllabus and Question Paper, etc.		0
2. Sale of prospectus including admission forms	42,94,290	3,150
<b>Total (D)</b>	<b>42,94,290</b>	<b>3,150</b>
<b>GRAND TOTAL (A+B+C+D)</b>	<b>2718,92,432</b>	<b>2454,49,407</b>

**HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)**  
**INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED 31.03.2021**

**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	1963,46,000	1014,00,000	14047,70,000	17025,16,000	14136,64,000
Add : Unspent Balance of 2019-2020 utilised		-	-	-	198,86,461
Less: Refunded to Funding Agency/ UGC		60,99,025	1435,09,331	1496,08,356	-
<b>Total</b>	<b>1963,46,000</b>	<b>953,00,975</b>	<b>12612,60,669</b>	<b>15529,07,644</b>	<b>14335,50,461</b>
Less: Utilised for Capital Expenditure(A)	-	938,11,211	-	938,11,211	76,16,973
Less: Utilised for Capital Expenditure (Prior period Adjustment 2019-2020) in 2020-2021	-	-	-	-	188,14,332
<b>Balance after Capital Expenditures</b>	<b>1963,46,000</b>	<b>14,89,764</b>	<b>12612,60,669</b>	<b>14590,96,433</b>	<b>14071,19,156</b>
Less: Utilised for Revenue Expenditure (B)	1963,46,000	14,89,764	12612,60,669	14590,96,433	13501,04,500
Less: Utilised for Revenue Expenditure (Prior period Adjustment 2019-2020) in 2020-2021	-	-	-	-	4,28,636
<b>Total Grant Utilised during 2020-2021</b>	<b>1963,46,000</b>	<b>14,89,764</b>	<b>12612,60,669</b>	<b>14590,96,433</b>	<b>13505,33,136</b>
Balance C/F (C)	-	-	-	-	565,86,020

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.

**HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)**  
**INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED 31.03.2021**

**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	94,04,158	0	0	134,39,983
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
<b>TOTAL</b>	<b>94,04,158</b>	<b>0</b>	<b>0</b>	<b>134,39,983</b>

**HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)**  
**INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED 31.03.2021**

**SCHEDULE 12 - INTEREST EARNED**

Amount in Rupees		
<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1. On Savings Accounts with scheduled banks	234,05,768	206,29,862
2. On Loans		
a. Employees/ Staff	0	0
b. Others (On Security from Electricity Deptt.)	0	0
3. On Debtors and Other Receivables	0	0
<b>Total</b>	<b>234,05,768</b>	<b>206,29,862</b>

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.

**HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)**  
**INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED 31.03.2021**

**SCHEDULE 13- OTHER INCOMES**

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

		Amount in Rupees	
<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>	
<b>A. Income from Land &amp; Building</b>			
1. Hostel Room Rent	0	0	
2. Quarter Rent	0	0	
3. Hire Charges of Auditorium/ground/ Convention Centre, etc.	2,26,000	3,02,564	
4. Electricity & Water Charges Recovered	13,81,931	10,83,853	
<b>Total</b>	<b>16,07,931</b>	<b>13,86,417</b>	
<b>B. Sale of Institute's publications</b>			
<b>Total</b>	<b>-</b>	<b>-</b>	
<b>C. Income from holding events</b>			
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	113000	85,002	
6. Income From NAAC Programmes	0	11,31,049	
<b>Total</b>	<b>1,13,000</b>	<b>12,16,051</b>	
<b>D. Others</b>			

1. Income from consultancy	-	-
2. RTI fees	16,052	9,721
3. Income from Royalty	-	-
4. Sale of application form (recruitment)	-	-
5. Misc. receipts (Sale of tender form, waste paper, etc.)		
(i) Misc Receipts	-	25,100
(ii) Rent from Shops/Banks & Quarters	34,43,911	20,38,856
(iii) Institute Overhead Charges	125,17,773	22,25,910
(iv) Tender Fees	-	2,06,260
(v) Scrap Sale	6,00,000	26,126
(vi) Other Recoveries	9,75,868	38,64,526
(vii) Development fee	-	12,37,500
(viii) Interest on LTC Advance	15,809	7,521
(ix) Penalties and fines Recovered	-	3,109
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	-	18,900
ii) GPF Contribution Received from Employees on Deputation	1,70,400	5,42,187
iii) CGHS Contribution Received from Employees on Deputaion	1,050	-
iv) Pension & Leave Encashment Contribution Received from Employees on Deputation	6,89,646	6,64,258
v) LIC Contribution Received from Employees on Deputation	13,423	3,889
vi) Actuarial Gain on Terminal Benefits	109,45,980	-
vii) Document Verification Fee (Outside)	38,65,860	-
viii) Income Tax Refund (TDS)	13,66,430	-
<b>Total</b>	<b>346,22,202</b>	<b>108,73,863</b>
<b>GRAND TOTAL (A+B+C+D)</b>	<b>363,43,133</b>	<b>134,76,331</b>



**HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)**  
**INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED 31.03.2021**

**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
<b>TOTAL</b>	<b>0</b>	<b>0</b>

**HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)**  
**INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED 31.03.2021**

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

PARTICULARS	CURRENT YEAR				PREVIOUS YEAR
	Recurring Head (31)	Non Recurring Head (35)	Salary Head (36)	Total	Total
a) Salaries and Wages					
(i) Teaching			4660,53,115	4660,53,115	7053,32,950
(ii) Non Teaching			2928,09,934	2928,09,934	3979,81,862
(iii) Daily Wagers				-	-
(v) DA Arrear Teaching and Non Teaching			672,15,534	672,15,534	7,02,587
(vii) Pension	5519,55,620	-	-	5519,55,620	3752,06,548
b) Allowances and Bonus (2017-2018 Past period Expense)	-			-	35,43,804
c) Retirement & Terminal Benefits	-	-	971,04,452	971,04,452	783,69,399
d) LTC facility	-	-	13,37,689	13,37,689	41,13,478
e) Medical facility	-	-	133,72,589	133,72,589	91,34,251
f) Children Education Allowance	-	-	95,80,000	95,80,000	141,09,861
g) Honorarium to Guest Faculty/ Part time Lecturers	163,84,443		-	163,84,443	514,07,793
h) TA/DA expenses	68,85,078			68,85,078	50,44,930
i) Remuneration	76,17,210	-	-	76,17,210	208,26,091
j) Others (specify)					
i) Dress Allowance	-	-	-	-	12,00,000
<b>TOTAL</b>	<b>5828,42,351</b>	<b>-</b>	<b>9474,73,313</b>	<b>15303,15,664</b>	<b>16669,73,554</b>

## 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	50147,98,407	4271,44,790	3580,54,328	57999,97,525	55482,13,905
Addition : Capitalized value of Contributions Received from other organizations	-	-	-	-	-
<b>Total (a)</b>	50147,98,407	4271,44,790	3580,54,328	57999,97,525	55482,13,905
<b>Less : Actual Payment during the Year (b)</b>	<b>2294,78,273</b>	<b>716,60,811</b>	<b>140,25,210</b>	<b>3151,64,294</b>	<b>2017,92,327</b>
Balance Available at the end of the Year c (a-b)	47853,20,134	3554,83,979	3440,29,118	54848,33,231	53464,21,578
<b>Present Value of Obligation at Year End As per Actuarial Valuation (d)</b>	<b>53372,75,754</b>	<b>4385,63,221</b>	<b>3471,08,348</b>	<b>61229,47,323</b>	<b>57999,97,525</b>
Expesnse to be booked In income-expenditure A/c e (d-c)	5519,55,620	830,79,242	30,79,230	6381,14,092	4535,75,947
Contributions during the Year	-	-	-	-	-
Provision required for the Year as per Actuarial Valuation f (e-b)	3224,77,347	114,18,431	(109,45,980)	3229,49,798	2517,83,620
<b>Total</b>	<b>53372,75,754</b>	<b>4385,63,221</b>	<b>3471,08,348</b>	<b>61229,47,323</b>	<b>57999,97,525</b>

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.

**HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)**  
**INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED 31.03.2021**

**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)	4,47,889	8,16,000	-	12,63,889	12,04,710	-	-	12,04,710
b) Field Work/Participation in Conferences				-				-
c) Expenses on Seminar/Workshops	17,60,817	-	-	17,60,817	22,07,512	-	-	22,07,512
d) Payment to visiting faculty				-				-
e) Examination & Admission Expenses	140,62,620			140,62,620	363,65,117			363,65,117
f) Student Welfare Expenses				-				-
g) Convocation Expenses	19,90,580	-	-	19,90,580	23,58,707	-	-	23,58,707
h) Publications				-				-
i) Stipend/means-cum-merit Scholarship				-				-
j) Subscription Expenses	2,04,700	-		2,04,700	25,35,420	40,500		25,75,920
k) Fee refund	21,74,487	-	-	21,74,487	7,31,435	-	-	7,31,435
l) Student Registration Fee Excess collection Refunded	36,579	-	-	36,579	104,18,400	-	-	104,18,400
m) Non Net Fellowship	306,10,901			306,10,901	256,11,336			256,11,336
n) Student Sports Services	14,70,481			14,70,481	3,42,600			3,42,600
o) Exp. on Phd. Research Projects				-				-
<b>TOTAL</b>	<b>527,59,054</b>	<b>8,16,000</b>	<b>-</b>	<b>535,75,054</b>	<b>817,75,237</b>	<b>40,500</b>	<b>-</b>	<b>818,15,737</b>

**HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)**  
**INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED 31.03.2021**

**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
<b>A) Infrastructure</b>								
a) Electricity and Power	110,76,840	-	-	110,76,840	175,69,553	-	-	175,69,553
b) Water Charges	90,22,855	-	-	90,22,855	70,41,924	-	-	70,41,924
c) Insurance				-				-
d) Rent Rates and Taxes (including property tax)	1,17,222	-	-	1,17,222	6,346	-	-	6,346
<b>B) Communication</b>								
e) Postage	22,04,996	-	-	22,04,996	16,45,389	-	-	16,45,389
f) Telephone, Fax and Internet Charges	66,18,633	-	-	66,18,633	23,29,399	-	-	23,29,399
<b>C) Others</b>								
g) Security and Manpower Expenses	818,70,767	-	-	818,70,767	705,04,258	-	-	705,04,258
h) Printing and Stationary	16,33,038	-	-	16,33,038	27,06,300	-	-	27,06,300
i) Traveling and Conveyance Expenses	27,70,491	-	-	27,70,491	46,05,381	-	-	46,05,381
j) Hospitality	6,44,131			6,44,131	14,71,205			14,71,205
k) Professional Charges	8,11,840	-	-	8,11,840	10,80,997	-	-	10,80,997
l) Advertisement and Publicity	20,30,550			20,30,550	47,02,329			47,02,329
m) Legal Charges	13,57,637	-	-	13,57,637	18,13,484	-	-	18,13,484
n) Magazines & Journals & Newspapers	7,22,861	-	-	7,22,861	2,76,204	-	-	2,76,204
o) Medical, Hygiene & First Aid Expenses	1,06,019	-	-	1,06,019	47,185	-	-	47,185
p) Daily Wages	384,84,204	-	-	384,84,204	422,64,357	-	-	422,64,357
<b>q) Other (specify)</b>								
i) Administrartive Expenses (Misc.)	1,973	-	-	1,973	4,71,442	-	-	4,71,442
ii) Remuneration/ Honorarium Others	9,57,015	-	-	9,57,015	-	-	-	-
iii) Publishing Expenses	128,32,772			128,32,772	-	-	-	-
iv) Expenses under Merge Scheme 2018-2019	4,68,306	-	-	4,68,306	3,75,305	-	-	3,75,305
v) Website Maintenance Charges	40,21,602	-	-	40,21,602	-	-	-	-
v) Campus Planning/ Survey Expenses	1,69,698	-	-	1,69,698	-	-	-	-
<b>TOTAL</b>	<b>1779,23,451</b>	<b>-</b>	<b>-</b>	<b>1779,23,451</b>	<b>1589,11,058</b>	<b>-</b>	<b>-</b>	<b>1589,11,058</b>

**HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)**  
**INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED 31.03.2021**

**SCHEDULE 18 - TRANSPORTATION EXPENSES**

Amount in Rupees

Particulars	CURRENT YEAR				PREVIOUS YEAR			
	Recurring Head (31)	Non Recurring Head (35)	Salary Head (36)	Total	Recurring Head (31)	Non Recurring Head (35)	Salary Head (36)	Total
1. Vehicles (owned by educational institution)								
a) Running expenses	4,00,163	-	-	4,00,163	11,30,715	-	-	11,30,715
b) Repairs & maintenance	2,42,814	-	-	2,42,814	3,34,678	-	-	3,34,678
c) Insurance expenses	2,70,303	-	-	2,70,303	4,40,446	-	-	4,40,446
2. Vehicles taken on rent/lease				-				-
a) Rent/lease & Transporation expenses	17,600	-	-	17,600	-	-	-	-
3. Vehicle (Taxi) hiring expenses				-				-
<b>TOTAL</b>	<b>9,30,880</b>	<b>-</b>	<b>-</b>	<b>9,30,880</b>	<b>19,05,839</b>	<b>-</b>	<b>-</b>	<b>19,05,839</b>

**HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)**  
**INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED 31.03.2021**

**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	167,43,353	-	-	167,43,353	1,61,824	-	-	1,61,824
b) Furniture & Fixture	13,850	-	-	13,850	-	-	-	-
d) Equipments & Plant & Machinery	2,58,853	6,73,764	-	9,32,617	16,31,066	-	-	16,31,066
e) Computers				-				-
f) Audio Visual Equipment				-				-
g) Electrical	44,38,122	-	-	44,38,122	23,54,843	-	-	23,54,843
h) Cleaning material & services				-				-
i) Book Binding Charges				-				-
j) Gardening	28,82,580	-	-	28,82,580	7,87,209	-	-	7,87,209
k) Estate Maintenance				-				-
l) Others (Specify) (General)	19,99,182	-	-	19,99,182	13,42,815	-	-	13,42,815
<b>TOTAL</b>	<b>263,35,940</b>	<b>6,73,764</b>	<b>-</b>	<b>270,09,704</b>	<b>62,77,757</b>	<b>-</b>	<b>-</b>	<b>62,77,757</b>

**HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)**  
**INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED 31.03.2021**

**SCHEDULE 20 – FINANCE COSTS**

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	16,790	-	-	16,790	52,397	-	-	52,397
b) Others (specify)								
i) Refund of Interest on Grants to UGC	12,24,113	-	-	12,24,113	44,40,149	-	-	44,40,149
<b>TOTAL</b>	<b>12,40,903</b>	<b>-</b>	<b>-</b>	<b>12,40,903</b>	<b>44,92,546</b>	<b>-</b>	<b>-</b>	<b>44,92,546</b>



**HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)**  
**INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED 31.03.2021**

**SCHEDULE 21 - OTHER 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
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	-	-	-	-	20,967	-	6,896	27,863
<b>TOTAL</b>	-	-	-	-	20,967	-	6,896	27,863

**HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)**  
**INCOME AND EXPENDITURES ACCOUNT FOR THE FINANCIAL YEAR ENDED 31.03.2021**

**SCHEDULE 22 - PRIOR PERIOD 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. Establishment expenses				-				-
2. Academic expenses				-				-
3. Administrative expenses	12,60,440			12,60,440				-
4. Transportation expenses				-				-
5. Repairs & Maintenance				-				-
6. Other expenses				-				-
<b>TOTAL</b>	<b>12,60,440</b>	<b>-</b>	<b>-</b>	<b>12,60,440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)					
GENERAL PROVIDENT FUND BALANCE SHEET AS AT 31.03.2021					
			Amount in Rupees		
Liabilities	Amount.	Amount.	Assets	Amount.	Amount.
<b><u>GPF FUND</u></b>			<b><u>GPF INVESTMENTS</u></b>		
Opening Balance	8491,01,052	8997,21,830	Investment in RBI Bond	1500,00,000	2128,65,592
Add: Subscriptions in the Year	1153,94,771		Interest Accrued as on 31.03.2021	628,65,592	
<b>Add: Subscription for March 2021</b>	<b>69,80,688</b>		<b>Subscription due for March 2021</b>	<b>69,80,688</b>	<b>69,80,688</b>
Add: Interest Credited	528,86,721		<b>Cash at Bank</b>		
Less: Advance/ Withdrawl	1246,41,402		<b>-In Saving Account</b>		
Closing Balance			Saving Account with SBI	773,67,566	773,67,566
			Saving Account with PNB	-	
			<b>-In Sweep and FDRs</b>		
			Sweep Account with SBI	5584,51,638	6025,07,984
			FDRs With SBI	247,91,864	
			FDRs With PNB	192,64,482	
<b>Total</b>		<b>8997,21,830</b>	<b>Total</b>		<b>8997,21,830</b>

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)					
GENERAL PROVIDENT FUND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2021					
Amount in Rupees					
Expenditures	Amount.	Amount.	Income	Amount.	Amount.
<u>Interest Credited to:</u>					
GPF Account	-		Interest Earned on Investments	528,86,721	
Others (Specify)	-	-	Add: Tax Recovered on Interest	-	528,86,721
Excess of Income over Expenditures		528,86,721			
<b>Total</b>		528,86,721	<b>Total</b>		528,86,721

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)					
GENERAL PROVIDENT FUND RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2021					
Amount in Rupees					
RECEIPTS	Amount.	Amount.	PAYMENTS	Amount.	Amount.
<b>Opening Balance</b>			GPF Adv./ Withdrawls	1246,41,402	1246,41,402
Investments	1970,97,770				
Saving Accounts	843,98,755				
FDRs	5676,04,528	8491,01,052	Investments during the Year	-	-
Add: Contributions Received	1153,94,771		<b>Closing Balance</b>		
Add: Interest Received	528,86,721	1682,81,492	Investments	2128,65,592	
			Saving Accounts	773,67,566	
			FDRs	6025,07,984	8927,41,142
<b>Total</b>		<b>10173,82,544</b>	<b>Total</b>		<b>10173,82,544</b>

**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**

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 2021 and the Income & Expenditure account for the year ended on that date.
- xi. The Balance Sheet has been prepared as per new format prescribed by MHRD.
- xii. Fixed Assets as set out in Schedule includes land which has been partly damaged due to occurrence of disaster during the year 2013-14. Still the loss has not been accounted for in the books of accounts as the reliable estimate could not be made.
- xiii. The item "Other Recoveries" shown in the "Schedules to Income and Expenditure Account" are the amounts which were recovered by way of reimbursements at cash counter or through internal bank account transfers between various departments of the University.
- xiv. The item "Fee Refund" shown in the "Schedules to Income and Expenditure Account" is showing the amount of excess fee charged from the students which were refunded when the matter came to the knowledge of concerned authorities.
- xv. The item "Employee GPF Fund A/c" in the "Schedules to the Balance Sheet" and "Employee GPF Investment Fund A/c" represents the liability towards "General Provident Fund" and its endowment respectively. This is because the Endowment /(Investment) Account for the same is maintained and operated by the University itself.

- xvi. While accounting for the Fixed Assets, the depreciation on the opening value of Block was taken to the extent of value available for amortization under the respective block. Further for the additions during the year normal rates against the particular block and as suggested by the "MHRD Format for Higher Educational Institutions" was taken for the computation of depreciation. Those blocks are: 1) Computer / Peripherals and 2) Computer Softwares.
- xvii. Prior Period Adjustment as shown in the Schedule: 1 to the Balance Sheet includes an amount of Rs.2,28,814/- which were the amounts of un-adjusted advances which remains such due to omission error. This error is rectified in current financial year by giving appropriate debit to the Corpus Fund and by crediting the 'ledger of the respective person' in the "Balance Sheet". This is to be taken as a Prior Period Item & in compliance of AS-5 this disclosure is made in the Notes to Accounts.
- xviii. Prior Period Adjustment as shown in the Schedule: 1 to the Balance Sheet includes an amount of Rs. 36,40,000/- which was the amount of Project Grant under "DRS- SAP Chemistry" and earlier included in the revenue income due to error. This error is rectified in current financial year by giving appropriate debit to the Corpus Fund and by crediting the 'ledger of the respective project' in the "Balance Sheet". This is to be taken as a Prior Period Item & in compliance of AS-5 this disclosure is made in the Notes to Accounts.
- xix. Prior Period Adjustment as shown in the Schedule: 1 to the Balance Sheet includes an amount of Rs. 10,93,600/- which was erroneously booked as examination fee in the Financial year 2016-17 was basically the security Deposit of the vendor party. Now here this amount of Rs.10,93,600/- refunded back to the vendor and accordingly the corpus fund was debited. This error is rectified in current financial year by giving appropriate debit to the Corpus Fund and by crediting the Bank Account in the "Balance Sheet". This is to be taken as a Prior Period Item & in compliance of AS-5 this disclosure is made in the Notes to Accounts.

xx. Prior Period Adjustment as shown in the Schedule: 1 to the Balance Sheet includes an amount of Rs.3,81,046/- which pertains to the Security Deposits held with “Uttarakhand Power Corporation Limited” on electricity connections. These deposits were omitted while accounted for in the year in which the connections had been taken or subsequently deposited. This error is rectified in current financial year by giving appropriate credit to the “Corpus Fund “, and by debiting the “Security Deposits under head Loan Advances and Deposits” in the “Balance Sheet”. This is to be taken as a Prior Period Item & in compliance of AS-5 this disclosure is made in the Notes to Accounts.

**Finance Officer**

**Registrar**

# HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)

## Annexure - 1

### List of Bank Accounts

Balance in Saving / Current Bank Accounts as on 31.03.2021

S.No.	Detail of Bank Account	Balance Amount.
1	SBI 31857399699	92,27,075
2	SBI 34007676514	396,78,499
3	UBI 526002010001193	125,77,440
4	ALLAHABAD-50189122942	164,33,566
5	Allahabad -7065078	12,99,996
6	Allahabad Bank-21658536297	8,78,609
7	Allahabad Bank 50081826053	4,48,591
8	Allahabad Bank 50157084683	1,25,285
9	ALLAHABAD BANK-50436187300	1,78,790
10	ALLAHABAD BANK-50488553037	8,11,060
11	Allahabad Bank- 50520150509	90,04,315
12	Allahabad Bank A/c No. 50315945955	1,82,183
13	Bank of Baroda 1380	20,887
14	BANK OF BARODA 1397	3,104
15	Bank of Baroda-32800100000349	2,006
16	Bank Of Baroda 32800100001408	2,00,352
17	Bank of Baroda A/c-32800100000281	1,09,909
18	BOB 32800100000224	22,21,602
19	BOI -713310210000003	3,60,621
20	Can-3485101001086	4,81,534
21	Canana Bank- 3485101002328	6,417
22	Canara 3485101001508	13,314
23	CANARA A/C :3485101002230	26,895
24	CANARA BANK 3485101000452	75,906
25	CANARA BANK 3485101001230	12,41,964
26	CANARA BANK-3485101001555	33,546

27	CANARA BANK 3485101001908	5,174
28	Canara Bank A/c 3485101000669	9,72,338
29	CANARA BANK A/C NO.3485101002536	35,027
30	NAINITAL BANK-0832000000002238	3,61,774
31	OBC 15042191014000	24,518
32	OBC BANK-15042122001255	3,34,548
33	Oriental Bank of Commerce-15042011000244	1,76,252
34	Oriental Bank of Commerce-15042011000251	7,80,887
35	Oriental Bank of Commerce -15042011000268	3
36	Oriental Bank of Commerce-15042191011108	1,415
37	Punjab National Bank-854000100213956	1,72,871
38	Punjab National Bank-854000400000034	2,67,052
39	Punjab & Sindh A/c No. 01771000008245	45,81,824
40	Punjab & Sindh Bank-01771000008240	1,51,119
41	Sbi-10972179077	9,02,066
42	SBI 31641351290	60,45,190
43	SBI-31767146765	422
44	SBI-31854164081	6,67,226
45	SBI-32111174941	29,181
46	SBI-33416025340	28,029
47	SBI 34644768911	9,486
48	SBI 35176012438	1,139
49	SBI-37847038686	2,58,089
50	SBI- 39684988683	4,05,038
51	Sbi A/c No. 33859832289	17,649
52	SYNDICATE A/C-86722200006887	24,121
53	UBI 10563	9,79,820
54	UBI 526002011012117	42,155
55	Ubi 526002011013550	444,82,776
56	UBI-526002011014169	82
57	UBI 52602011012282	627



58	Union Bank-10499	92,833
59	UNION BANK -13290	23,288
60	Union Bank-2566	92,828
61	Union Bank -2574	9,60,718
62	Union Bank-526002010001192	4,13,667
63	Union Bank -526002010002360	12,523
64	Union Bank-526002010002546	34
65	Union Bank-526002011011042	1,260
66	UNION BANK 526002011011825	1,595
67	UNION BANK -526002011012565	490
68	Union Bank 526002011012586	36,797
69	GATEWAY HDFC - 50100318662205	64,150
70	HDFC - 50100191222332	16,67,735
71	HDFC A/c No. 50100191222421	73,23,620
72	HDFC BANK - 50100318662205	1019,70,235
73	SBI 33508574475 Power Jyori II	500
74	SBI 30676515394	590,40,842
75	SBI 30703830429	3937,57,032
76	SBI 32606053345	785,94,056
77	Axis Bank -917010032500356	221
78	BoI-713310210000004	100,72,377
79	CANARA BANK -3485101000445	30,23,448
80	Canara Bank-3485101001247	64,881
81	Canara Bank - 3485101001714	8,04,825
82	CANARA BANK-3485101001738	18,451
83	Canara Bank- 3485101001759	66,248
84	Canara Bank - 3485101001803	66,19,580
85	Canara Bank - 3485101001692	75,961
86	Canara Bank -3485101001693	32,966
87	Canara Bank -3485101001884	10,66,373
88	HDFC RECRUITMENT A/C-50100336882115	2,02,378

89	OBC 15042191014833	11,322
90	OBC (PNB)- 15042191013133	74,579
91	SBI-30486699556	81,83,456
92	SBI- 32134698889	61,90,605
93	SBI- 32497759688	21,08,295
94	SBI 33841179167	4,927
95	SBI A/c 37034178651	2,24,287
96	SBI A/C - 38445746676	8,34,648
97	UBI- 526001010035161	9,66,657
98	UBI 526002011013613	1,07,305
99	Drafts & Collections Pool A/c	10,000
100	PNB 0854000100139399	998,95,085
101	SBI 10972329274	110,67,836
102	SBI 31099794305	26,78,842
103	SBI 31325016150	23,95,944
104	SBI 31800675735	9,39,084
105	SBI 36602703877	190,19,809
106	SBI-95545	41,32,740
107	SBI A/C-40056850874	8,40,700
108	UBI 0526002010000262	21,09,681
109	UBI 52600201100204	19,449
110	UBI526002011010876	1,64,031
111	UNION BANK 526002010001211	14,67,050
	<b>GrandTotal</b>	<b>9869,49,604</b>

## ANNEXURE 2

### TRUST/ EARMARKED / ENDOWMENT FUNDS

S.N.	Date	A/C Number	Date of Maturity	Name of the Bank	Nature	As on 31.03.2021	As on 31.03.2020	Intt. Received during the year 2020-2021	Accrued Interest during the year 2020-2021	WITHDRAWALS during the year
1	23-04-2017	G01036093000088 (EXTENDED)	23.04.2023	Cooprative Bank Sgr	Trust Money Fund	4,263.00	4,004.00	259.00	-	-
2	23-04-2017	G01036093000089 (EXTENDED)	23.04.2023	Cooprative Bank Sgr	Trust Money Fund	4,263.00	4,004.00	259.00	-	-
3	30-04-2017	G01036093000090 (EXTENDED)	30.04.2023	Cooprative Bank Sgr	Trust Money Fund	2,554.00	2,399.00	155.00	-	-
4	01-05-2017	G01036093000091 (EXTENDED)	01-05-2023	Cooprative Bank Sgr	Trust Money Fund	4,256.00	3,998.00	258.00	-	-
5	13-05-2017	G01036093000092 (EXTENDED)	13-05-2023	Cooprative Bank Sgr	Trust Money Fund	4,229.00	3,989.00	240.00	-	-
6	04-05-2017	G01036093000093 (EXTENDED)	04-05-2023	Cooprative Bank Sgr	Trust Money Fund	4,235.00	3,995.00	240.00	-	-
7	28-05-2017	G01036093000094 (EXTENDED)	28-05-2023	Cooprative Bank Sgr	Trust Money Fund	6,751.00	6,364.00	387.00	-	-
8	28-05-2017	G01036093000095 (EXTENDED)	28-05-2023	Cooprative Bank Sgr	Trust Money Fund	7,427.00	7,001.00	426.00	-	-
9	07-06-2017	G01036093000096 (EXTENDED)	07-06-2023	Cooprative Bank Sgr	Trust Money Fund	5,056.00	4,764.00	292.00	-	-
10	01-08-2017	G01036093000098 (EXTENDED)	01-08-2023	Cooprative Bank Sgr	Trust Money Fund	2,968	2,825	143	-	-
11	23-06-2017	G01036093000097 (EXTENDED)	23-06-2023	Cooprative Bank Sgr	Trust Money Fund	19,143	18,166	977	-	-
12	24-05-2017	G01036093000087 (EXTENDED)	24-05-2023	Cooprative Bank Sgr	Trust Money Fund	6,755	6,369	386	-	-
13	16.11.2016	085400PR00009192 (EXTENDED)	16-11-2020	P.N.B. Srinagar	Trust Money Fund	2,75,759	2,63,749	12,010	6,328	-
14	03-08-2017	085400PR00013148 (EXTENDED)	03-10-2019	P.N.B. Srinagar	Trust Money Fund	292,77,976	281,09,937	11,68,039	5,93,288	-
15	17.07.2016	10972340356 (EXTENDED)	17.07.2022	S.B.I. Srinagar	Trust Money Fund	58,732	51,474	7,258	5,763	-
16	18.07.2016	10972340334 (EXTENDED)	18.07.2022	S.B.I. Srinagar	Trust Money Fund	14,684	12,869	1,815	1,435	-
17	27.01.2018	10972340298 (EXTENDED)	27.01.2022	S.B.I. Srinagar	Trust Money Fund	4,86,915	4,58,312	28,603	5,328	-
18	08.09.2016	10972340265 (EXTENDED)	08.09.2022	S.B.I. Srinagar	Trust Money Fund	2,34,813	2,08,139	26,674	16,736	-
19	18.11.2016	10972340232 (EXTENDED)	18.11.2022	S.B.I. Srinagar	Trust Money Fund	1,01,642	88,906	12,736	5,306	-
20	16.12.2016	10972340243 (EXTENDED)	16.12.2022	S.B.I. Srinagar	Trust Money Fund	2,63,989	2,31,581	32,408	10,628	-
21	16.09.2016	10972340209 (EXTENDED)	16.09.2022	S.B.I. Srinagar	Trust Money Fund	3,01,442	2,67,197	34,245	20,640	-
22	29.04.2016	10972340221 (EXTENDED)	29.04.2022	S.B.I. Srinagar	Trust Money Fund	15,372	14,313	1,059	-	-
23	25.04.2016	10972340312 (EXTENDED)	25.04.2022	S.B.I. Sgr	Trust Money Fund	92,299	85,888	6,411	-	-
24	01.12.2016	10972340276 (EXTENDED)	01.12.2022	S.B.I. Sgr	Trust Money Fund	19,854	17,349	2,505	942	-
25	28.02.2011	31648997927 (EXTENDED)	28.02.2031	S.B.I. Srinagar	Trust Money Fund	1,19,361	1,19,361	10,039	-	10,039
26	15.02.2017	10972372322 (EXTENDED)	15.02.2023	S.B.I. Srinagar	Trust Money Fund	18,234	15,934	2,300	332	-
TOTAL (A)						313,52,972	300,12,887	13,50,124	6,66,726	10,039
27	03-08-2017	085400PR00013139 (EXTENDED)	03.12.2021	P.N.B. Srinagar	Earmarked Fund	279,85,642	268,69,161	11,16,481	5,67,100	-
28	03.07.2016	085400PR00013120 (EXTENDED)	03.12.2021	P.N.B. Srinagar	Earmarked Fund	189,34,744	180,63,923	8,70,821	4,45,147	-
29	27.01.2019	32263716663 (EXTENDED)	27.01.2022	S.B.I. Srinagar	Earmarked Fund	683,12,645	648,40,891	34,71,754	7,01,465	-
30	25.04.2016	35729345097 (EXTENDED)	25.04.2022	S.B.I. Srinagar	Earmarked Fund	735,60,006	735,60,006	-	27,54,353	-
31	25.04.2016	35729392604 (EXTENDED)	25.04.2022	S.B.I. Srinagar	Earmarked Fund	779,78,805	779,78,805	-	29,19,809	-
32	27.01.2019	32262705992 (EXTENDED)	27.01.2022	S.B.I. Srinagar	Earmarked Fund	413,81,770	392,78,684	21,03,086	4,24,927	-
33	15.06.2016	10972340594 (EXTENDED)	15.06.2022	S.B.I. Srinagar	Earmarked Fund	2,54,229	2,54,229	-	13,160	-
34	01.06.2016	10972340583 (EXTENDED)	01.06.2022	S.B.I. Srinagar	Earmarked Fund	2,64,988	2,64,988	-	14,321	-
TOTAL (B)						3086,72,829	3011,10,687	75,62,142	78,40,282	-
TOTAL (A+B)						3400,25,801	3311,23,574	89,12,266	85,07,008	10,039

## ANNEXURE 3

## LIST OF FIXED DEPOSITS AS AT 31.03.2021

S.N.	Date	A/C Number	Date of Maturity	Name of the Bank	Particulars	As At 31.03.2021	As At 31.03.2020
1	12.08.2016	34134649008	12.08.2022	S.B.I. Srinagar	Registrar HNBGU	95,09,092	83,17,614
2	12.08.2016	34134645718	12.08.2022	S.B.I. Srinagar	Registrar HNBGU	88,16,016	77,11,375
3	12.08.2016	34134170263	12.08.2022	S.B.I. Srinagar	Registrar HNBGU	95,09,098	83,17,614
4	12.08.2016	34134647964	12.08.2022	S.B.I. Srinagar	Registrar HNBGU	88,17,840	77,12,970
5	12.08.2016	34134342123	12.08.2022	S.B.I. Srinagar	Registrar HNBGU	95,09,098	83,17,614
6	12.08.2016	34134344696	12.08.2022	S.B.I. Srinagar	Registrar HNBGU	88,17,840	77,12,970
7	12.08.2016	34134653321	12.08.2022	S.B.I. Srinagar	Registrar HNBGU	95,09,098	83,17,614
8	12.08.2016	34134654110	12.08.2022	S.B.I. Srinagar	Registrar HNBGU	88,17,840	77,12,970
9	12.08.2016	34134652260	12.08.2022	S.B.I. Srinagar	Registrar HNBGU	88,17,840	77,12,970
10	12.08.2016	34134650273	12.08.2022	S.B.I. Srinagar	Registrar HNBGU	95,09,098	83,17,614
11	12.08.2016	34134644168	12.08.2022	S.B.I. Srinagar	Registrar HNBGU	95,09,098	83,17,614
12	12.08.2016	34134651595	12.08.2022	S.B.I. Srinagar	Registrar HNBGU	95,09,098	83,17,614
13	30.03.2017	36727494849	30.11.2021	S.B.I. Srinagar	Registrar HNBGU	16,36,795	15,09,118
14	30.03.2017	36727494453	30.11.2021	S.B.I. Srinagar	Registrar HNBGU	63,44,166	58,49,293
15	30.03.2017	36727493903	30.11.2021	S.B.I. Srinagar	Registrar HNBGU	63,44,166	58,49,293
16	04.03.2017	33689954936	12.09.2021	S.B.I. Srinagar	Registrar HNBGU	2,81,289	2,67,714
17	31.03.2017	36730026680	30.11.2021	S.B.I. Srinagar	Registrar HNBGU	23,40,804	21,58,620
18	31.03.2017	36730639530	30.11.2021	S.B.I. Srinagar	Registrar HNBGU	64,69,052	59,65,568
19	19.01.2018	31593365839	19.01.2022	S.B.I. Srinagar	Registrar HNBGU	73,61,249	69,28,824
20	14.03.2019	526003031043415	14.03.2022	Union Bank Srinagar	FO HNBGU	42,07,625	39,79,679
21	31.10.2018	38042769918	31.10.2021	S.B.I. Srinagar	Registrar HNBGU	41,31,683	41,31,683
22	26.04.2019	085400PU00004347	26.04.2021	P.N.B. Srinagar	FO HNBGU	549,70,241	533,48,995
23	26.04.2019	085400PU00004356	26.04.2021	P.N.B. Srinagar	FO HNBGU	82,81,271	79,32,371
24	05.08.2020	39554165442	05.08.2022	S.B.I. Srinagar	FO HNBGU	100,00,000	-
25	05.08.2020	39554164630	05.08.2022	S.B.I. Srinagar	FO HNBGU	100,00,000	-
GRAND TOTAL						2330,19,397	1947,07,711

**HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY - SRINAGAR (GARHWAL) UTTARAKHAND**

**Receipts & Payments Account**

For the Year end 31.03.2021

RECEIPTS		Amount	PAYMENTS	Amount
Opening Balance Bank Accounts	8325,05,214	8325,05,214		
Grant in aid- Non Recurring (2020-2021)	1014,00,000	1014,00,000	<b>Fixed Assets- Non Recurring Grant (2019-20 &amp; 2020-2021 )</b>	
			Computer Software	6,71,863
			Campus Development	242,38,781
			Computer/Peripherals	21,93,088
			Electric Installations & Equipment	1,88,642
			Furniture & Fixtures	58,69,001
			Gardening Equipments	13,000
			Office Equipments	29,84,226
			Other Infrastructure	4,71,987
			Plant and Machinery & Equipments	7,43,849
			Scientific & Laboratory Equipments	93,41,153
			Library Books	139,06,589
			Library Automation	9,39,327
			E- Journals and E-Databases	196,43,269
			Lab Running Expenses- Non Recurring Head	8,16,000
			Repair & Maintenance - Non Recurring Head	6,73,764
			Non Recurring Grant 2019-20 (interest Refunded)	51,57,000
			Non Recurring Grant (Balance Refunded)	60,99,025
				<b>939,50,564</b>
Grant in aid- Salary	14047,70,000	14047,70,000	<b>Grant in aid- Salary</b>	
			Salary Teaching Staff	5348,19,075
			Salary Non Teaching Staff	3212,43,070
			Retirement & Terminal Benefits	847,84,961
			Arrear of DA salary	672,15,534
			LTC facility	10,51,098
			Medical facility	129,63,486
			Children Education Allowance	110,82,900
			Salary Grant (Balance Refunded)	1435,09,331
			Bank charges	-
				<b>11766,69,455</b>
Grant in aid- Recurring	1963,46,000	1963,46,000	<b>Fixed Assets (Recurring)</b>	
			Computer/Peripherals	1,56,878
			Electric Installations & Equipment	22,500
			Furniture & Fixtures	11,83,144
			Gardening Equipments	48,798
			Office Equipments	7,70,045
			Building	15,12,000
			Capital WIP	10,44,187
<b>Other Incomes &amp; Internal Receipts</b>				
<u><b>Internal Receipts</b></u>				
Tuition fee	27,59,686			
Admission fee	422,01,110			
Affiliation Fee	5,00,000			
Library Admission fee	3,59,413			

Registration fee	25,910		Computer Software	1,04,869	<b>48,42,421</b>
Syllabus Fee	160		<b>Direct Expenses (Recurring):</b>		
Short Research fee	24		<b>Staff Payments &amp; Benefits</b>		
Other Academic fees	6,36,742		Remuneration	76,17,210	
Forwarding fee	20,195		Pension	2297,89,061	
Late fee	24,000		Honorarium to Part time Lecturers	245,88,672	
Practical Fee	7,100		TA/ DA to Teaching and Non Teaching Staff	68,45,477	<b>2688,40,420</b>
Examination / Entrance Test/ Back Paper fee	2040,56,389		<b>Academic Expenses</b>		
Mark sheets & Degree Fees / Transcript Fee	53,57,350		Convocation Expenses	19,90,580	
Provisional Certification Fee	68,10,322		Examination Expenses	137,87,047	
Evaluation / Re- eval. Fee & Verification fee	26,27,215		Fee Refund	21,85,487	
Transfer Fee	14,100		Laboratory Running Expenses	4,09,768	
Migration Certificate fee	10,98,656		Non Net Fellowship 2019	306,10,901	
Centre Change fee	2,15,240		Seminars, Workshops, Acad. Tour Etc.	14,96,942	
Hostel Fees	41,02,760		Sports Expenses	9,29,230	
Miscellaneous Fee	1,44,950		Other Academic Expenses	25,579	
Gym Fees	780		Subscription & Membership Fee	2,04,700	<b>516,40,234</b>
Convocation Fee	1,59,000		<b>Administrative &amp; General Expenses</b>		
Character Certificate Fee	22,600		Misc. Printing, photocopy and Binding Expenses	1,34,361	
Sale of prospectus including admission forms	42,94,290	<b>2754,37,992</b>	Daily Wages	385,58,620	
<b>Income from Investments</b>			Advertisement & Publicity	20,30,550	
Interest on Savings	112,45,695		Books, Magines and Journals	1,57,020	
Saving interest income Non Recurring Head	121,60,073	<b>234,05,768</b>	Campus Planning Expenses (survey Exp.)	1,69,698	
<b>Other Incomes</b>			Electricity and Power	123,39,014	
Auditorium Hire Charges	2,26,000		Exp. of Merge Scheme	4,68,306	
CGHS Contri. Recd from outside Employees	1,050		Fuel Charges	5,05,475	
Document Verification Fee (Outside)	38,65,860		Legal Fee & Ohter Legal Exp.	13,57,637	
Electricity & Water Charges Recovered	13,81,931		Manpower Outsourcing expenses	145,33,842	
GPF Contribution & Recoveries From Outside	1,70,400		Medical & First Aid Exp.	1,06,019	
Income As Project Overhead Charge	125,94,773		Meetings & Other Hospitality Expenses	3,57,288	
Interest in LTC Advance	15,809		Municipal Taxes and Charges	2,03,598	
LIC Contri. Recd.From Outside Employees	13,423		News Papers & Periodicals	5,46,820	
Income Tax Refund of TDS	7,93,140		Other Misc. Expenses	1,973	
Other Recoveries	9,89,653		Postage & Telegram	22,01,488	
Pension & Leave Encash. Contri. Recd.	6,89,646		Publishing Expenses	128,32,772	
Recruitment Fee	1,13,000		Professional Charges	14,93,995	
Rent From Shop,Bank& Quarters	34,43,911		Remuneration / Honorarium (others)	9,57,015	
RTI Fee	16,052		Stationary	13,19,993	
Scrap Sale Proceeds	6,00,000	<b>249,14,648</b>	Security Expenses	669,16,038	
<b>Other Receipts</b>			TA/ DA Expenditure for Experts/ Outsiders	27,70,491	
Sec. Deposits of Contractors- Non Plan Head	5,000		Telephone & Internet Charges	66,03,662	
Interest Refundable on Grant 2020-21	10,55,009		Website Maintenance and Mail Hosting Charges	40,21,602	
Housing Loans	17,02,065		Water Charges	89,51,933	<b>1795,39,210</b>
Sports Advance	5,04,249		<b>Transportaion Expenses</b>		
			Transportaion Charges	6,700	

College Advances	5,07,216		Vehicle Insurance	2,70,303	
Other Advances	31,90,081	<b>69,63,620</b>	Vehicle Repair & Maintenance	2,30,776	
			Vehicle Running Expenses	2,88,817	<b>7,96,596</b>
			<b><u>Repair and Maintenance</u></b>		
			Electrification, Repair & Maintenance	44,29,987	
			General Repair and Maintaince (Running) Exp.	19,04,869	
			Repair and Maintenance- Building & Infra.	167,27,468	
			Repair and Maintenance- Gardening	28,70,951	
			Repair and Maintenance- Furniture and Fixtures	13,850	
			Repair and Maintenance Office Equipments	2,52,219	<b>261,99,344</b>
			<b><u>Finance Costs</u></b>		
			Bank Charges	16,790	
			Refund of Interest on Grants	12,24,113	<b>12,40,903</b>
			<b>Total Exp. under Recurring Head</b>		<b>5330,99,129</b>
			<b><u>Other Payments:</u></b>		
			Fixed Deposits	200,00,000	
			Sundry Creditors	10,93,600	
			Contractors Security Payable-Plan Head	84,779	
			GLIC Claim Payable	3,85,889	
			Remdial Coaching Cell (SC/ST/Minorities)	1,66,669	
			Sponcered Projects	180,80,516	
			Fellowships and Scholarships	12,56,196	
			Securty Deposit with DM- Pauri	19,47,500	
			TDS-Projects	3,291	
			GST- TDS	2,00,446	
			Amount Recoverable from DEAF-RBI	7,11,294	
			GIS Advance	1,56,100	
			Security Deposit with UPCL	1,09,981	
			TDS- Recoverable	1,46,770	
			Advance to Construction Agencies	271,85,900	
			Self finance Course Fee (Transferred)	29,45,560	
			Other fee (DSW) (Transferred)	6,00,000	<b>750,74,490</b>
			<b><u>Closing Balance</u></b>		
			Bank Accounts	9869,49,604	<b>9869,49,604</b>
<b>Total</b>		<b>28657,43,242</b>	<b>Total</b>		<b>28657,43,242</b>

Finance Officer

Registrar