

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2018

SCHEDULE 4 - FIXED ASSETS

(Amount in Rs.)

DESCRIPTION	GROSS BLOCK					DEPRECIATION				NET BLOCK	
	Rate of Depreciation	Cost/valuation As at beginning of the year	Additions during the year	Deductions during the year	Cost/Valuation at the year end	Accumulated dep. As at the beginning of the year	Depreciation on Openings and additions during the Current year	On Deductions during the year	Total up to the year end	As at the current year end	As at the previous year end
I. Land:											
a) Freehold		10031428	0	0	10031428	0	0	0	-	10031428	10031428
b) Leasehold		0	0	0	0	0	0	0	-	0	0
II. Buildings:											
a) On Freehold Land	2.00%	3441006152	1392000	0	3442398152	287905062	68847963	0	356,753,025	3085645127	3153101090
b) On Leasehold Land		0	0	0	0	0	0	0	-	0	0
c) Ownership Flats/ Premises		0	0	0	0	0	0	0	-	0	0
d) Superstructures on Land not belonging to educational institutions		0			0	0	0	0	-	0	0
III. Plants, machinery & equipment	5.00%	238425013	7473723	0	245898736	72018939	12294937	0	84,313,876	161584860	166406074
IV. Vehicle	10.00%	9469796	0	0	9469796	4958558	946980	0	5,905,538	3564258	4511238
V. Furniture & fixtures	7.50%	207587892	18321583	0	225909475	102689622	16943211	0	119,632,833	106276642	104898270
VI. Office Equipment	7.50%	12138164	861366	0	12999530	4244024	974965	0	5,218,989	7780541	7894140
VII. Computer/peripherals	20.00%	26489517	2241992	0	28731509	20718574	5746302	0	26,464,876	2266633	5770943
VIII. Electric Installations	5.00%	7363480	4773245	0	12136725	1450282	606836	0	2,057,118	10079607	5913198
IX. Library books	10.00%	206067586	40920866	0	246988452	62682209	24698845	0	87,381,054	159607398	143385377
X. Tube wells & water supply	2.00%	0	0	0	0	0	0	0	-	0	0
XI. Other fixed assets	5.00%	603480	0	0	603480	146344	30174	0	176,518	426962	457136
XII. Other Infrastructure	2.00%	11127044	1424500	0	12551544	252261	251031	0	503,292	12048252	10874783
XIII. Sports Equipments	2.00%	22590689	0	0	22590689	451814	451814	0	903,628	21687061	22138875
XIV. Campus Development	2.00%	99508012	9417825	0	108925837	2643112	2178517	0	4,821,629	104104208	96864900
A. Total of CURRENT YEAR		4292408253	86827100	0	4379235353	560160801	133971573	0	694132374	3685102979	3732247452
XV. Capital Work-in-progress											
a) WiFi		167684000	0	0	167684000	0	0	0	0	167684000	0
b) Superstructures on Land, not belonging to educational institutions		260000000	0	0	260000000	0	0	0	0	260000000	260000000
TRANSFER TO ASSETS										0	0
B. NET WORK-IN-PROGRESS		427684000	0	0	427684000	0	0	0	0	427684000	260000000
TOTAL (A+B)		4720092252	86827100	0	4806919353	560160801	133,971,573	0	694132374	4112786979	3992247452

Finance Officer



HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018

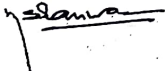
PARTICULARS	Schedule	Current Year	Previous Year
INCOME			
Academic Receipts	9	298264158	259663517
Grants/ Subsidies	10	754203177	806726831
Income from investments	11	10108177	14518177
Interest earned	12	12821996	20131176
Others Incomes	13	8203547	12106419
Prior Period Income	14	0	0
Total (A)		1083601055	1113146120
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	5060586290	1516198628
Academic Expenses	16	49491977	93824588
Administrative and General Expenses	17	116743635	96410867
Transportation Expenses	18	2210353	2746539
Repairs & Maintenance	19	33931773	25777344
Finance Costs	20	809968	11562
Depreciation	4	133971573	127135332
Depreciation Adjustment (Prior Period)		0	0
Others Expenses	21	33625	0
Prior Period Expenses	22	0	0
TOTAL (B)		5397779194	1862104860
Balance being excess of Income over Expenditure (A-B)		(4314178139)	(748958741)
Transfer to/from Designated fund			
Building Fund			
Others (Specify)			
Balance being Surplus (Deficit) Carried to Capital Fund		(4314178139)	(748958741)

SIGNIFICANT ACCOUNTING POLICIES

23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

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Finance Officer



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Finance Officer
H.N.B. Garhwal University,
Srinagar Garhwal

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

PARTICULARS	Schedule	Current Year	Previous Year
INCOME			
Academic Receipts	9	518535793	298264158
Grants/ Subsidies	10	849227040	754203177
Income from investments	11	19298259	10108177
Interest earned	12	33421082	12821996
Others Incomes	13	16999300	8203547
Prior Period Income	14	0	0
Total (A)		1437481474	1083601055
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	2154241201	5060586290
Academic Expenses	16	81785531	49491977
Administrative and General Expenses	17	163812400	116743635
Transportation Expenses	18	2069870	2210353
Repairs & Maintenance	19	27792920	33931773
Finance Costs	20	3600066	809968
Depreciation	4	143291150	133971573
Depreciation Adjustment (Prior Period)		0	0
Others Expenses	21	27999	33625
Prior Period Expenses	22	0	0
TOTAL (B)		2576621137	5397779194
Balance being excess of Income over Expenditure (A-B)		(1,139,139,663)	(4314178139)
Transfer to/from Designated fund			
Building Fund			
Others (Specify)			
Balance being Surplus (Deficit) Carried to Capital Fund		(1,139,139,663)	(4314178139)


SIGNIFICANT ACCOUNTING POLICIES

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CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

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Finance Officer


Finance Officer
M.N.B. Garhwal University
Srinagar Garhwal

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2019

SCHEDULE 4 - FIXED ASSETS

(Amount in Rs.)

DESCRIPTION	Rate of Depreciation	GROSS BLOCK				DEPRECIATION			NET BLOCK		
		Cost/valuation on 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											
b) Leasehold		10031428		0	10031428						
II. Buildings:		0		0	0	0	0	0	0	10031428	10031428
a) On Freehold Land										0	0
b) On Leasehold Land	2.00%	3442398152	189760	0	3442587912	356,753,025	68851758	0	425604783	3016983129	3085645127
c) Ownership Flats/ Premises		0								0	0
d) Superstructures on Land not belonging to educational institutions		0								0	0
e) Superstructures on Land, not belonging to educational institutions		0	0	0	0	0	0	0	0	0	0
III. Plants, machinery & equipment	5.00%	260000000	34925400	0	294925400		0	0	0	294925400	260000000
IV. Vehicle	10.00%	245898736	2654491	0	248553227	84313876	12427661	0	96741536.8	151811690.2	161584860.2
V. Furniture & fixtures	7.50%	9469796	0		9469796	5905538	946980	0	6852517.6	2617278.4	3564258.4
VI. Office Equipment	7.50%	225909475	11485262	0	237394737	119632833	17804605	0	137437437.6	99957299.38	106276642.4
VII. Computer/peripherals	20.00%	12999530	8311602	0	21311132	5218989	1598335	0	6817323.75	14493808.25	7780541.25
VIII. Electric Installations	5.00%	28731509	16537759	0	45269268	26464876	9053854	0	35518729.8	9750538.2	2266633.2
IX. Library books	10.00%	12136725	5074503	0	17211228	2057118	860561	0	2917679.25	14293548.75	10079606.75
X. Tube wells & water supply	10.00%	246988452	879870	0	255787122	87381054	25576832	0	112957886.2	142810435.8	159607397.8
XI. Other fixed assets	2.00%	0	0	0	0	0	0	0	0	0	0
XII. Other Infrastructure	5.00%	603480	0	0	603480	176518	30174	0	206692	396788	426962
XIII. Sports Equipments	2.00%	12551544	22995372	0	35546916	503292	710938	0	1214229.88	34332686.12	12048252.12
XIV. Campus Development	2.00%	22590689	1509321	0	24100010	903628	482000	0	1385627.78	22714382.22	21687061.22
XV. Scientific & Laboratory Equip.	2.00%	108925837	19339650	0	128265487	4821629	2565310	0	7386938.74	120878548.3	104104208.3
XVI. Intangible Assets	8.00%	0	6594604	0	6594604	0	527568	0	527568	6067036	0
(a) Computer Software	40.00%	0	4636434	0	4636434	0	1854574	0	1854574	2781860	0
A. Total of CURRENT YEAR		4639235353	143034028	0	4782269381	694132374	143291150	0	837423524	3944845857	3945102979
XV. Capital Work-in-progress											
a) WiFi		167684000	0	167684000	0	0	0	0	0	0	167684000
TRANSFER TO ASSETS											
B. NET WORK-IN-PROGRESS		167684000	0	167684000	0	0	0	0	0	0	167684000
TOTAL (A+B)		4806919353	143034028	167684000	4782269381	694132374	143291150	0	837423524	3944845857	4112786979

Finance Officer
H.N.B. Garhwal University
Srinagar Garhwal

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR (GARHWAL)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020

Amount in Rupees

Particulars			
INCOME			
Academic Receipts	9	24,54,49,407	51,85,35,793
Grants/ Subsidies	10	1,35,05,33,136	84,92,27,040
Income from Investments	11	1,34,39,983	1,92,98,259
Interest Earned	12	2,06,29,862	3,34,21,082
Other Income	13	1,34,76,331	1,69,99,300
Prior Period Income	14	-	-
EXPENDITURES			
Staff Payments and Benefits (Establishment Expenses)	15	1,66,69,73,554	2,15,42,41,201
Academic Expenses	16	8,18,15,737	8,17,85,531
Administrative and General Expenses	17	15,89,11,058	16,38,12,400
Transportation Expenses	18	19,05,839	20,69,870
Repair and Maintenance	19	62,77,757	2,77,92,920
Finance Costs	20	44,92,546	36,00,066
Depreciation	4	14,56,28,475	14,32,91,150
Other Expenses	21	27,863	27,999
Prior Period Expenses	22	2,06,60,32,829	-
Balance Being excess of Income over Expenditure (A-B)		(42,25,04,109)	(1,13,91,39,663)
Transfer to / From Designated Fund		-	-
Building Fund		-	-
Others (Specify)		-	-

SIGNIFICANT ACCOUNTING POLICIES

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CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

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HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2020

SCHEDULE 4 - FIXED ASSETS

PARTICULARS

(Amount in Rs.)

I. Land:											
a) Freehold		1,00,31,428	-	-	1,00,31,428	-	-	-	-	1,00,31,428	1,00,31,428
b) Leasehold		-	-	-	-	-	-	-	-	-	-
II. Buildings:											
a) On Freehold Land	2.00%	3,44,25,87,912	-	-	3,44,25,87,912	42,56,04,783	6,88,51,758	-	49,44,56,541	2,94,81,31,371	3,01,69,83,129
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		29,49,25,400	-	-	29,49,25,400	-	-	-	-	29,49,25,400	29,49,25,400
III. Plants, machinery & equipment	5.00%	24,85,53,227	12,45,249	-	24,97,98,476	9,67,41,537	1,24,89,924	-	10,92,31,461	14,05,67,015	15,18,11,690
IV. Vehicle	10.00%	94,69,796	13,55,901	-	1,08,25,697	68,52,518	10,82,570	-	79,35,088	28,90,609	26,17,278
V. Furniture & fixtures	7.50%	23,73,94,737	55,08,413	-	24,29,03,150	13,74,37,438	1,82,17,736	-	15,56,55,174	8,72,47,976	9,99,57,299
VI. Office Equipment	7.50%	2,13,11,132	18,09,645.00	-	2,31,20,777	68,17,324	17,34,058	-	85,51,382	1,45,69,395	1,44,93,808
VII. Computer/peripherals	20.00%	4,52,69,268	23,95,892	-	4,76,65,160	3,55,18,730	95,33,032	-	4,50,51,762	26,13,398	97,30,538
VIII. Electric Installations	5.00%	1,72,11,228	17,98,698	-	1,90,09,926	29,17,679	9,50,496	-	38,68,175	1,51,41,751	1,42,93,549
IX. Library books	10.00%	25,57,68,322	1,39,441	-	25,59,07,763	11,29,57,886	2,55,90,776	-	13,85,48,662	11,73,59,101	14,28,10,436
X. Tube wells & water supply	2.00%	-	-	-	-	-	-	-	-	-	-
XI. Other fixed assets	5.00%	6,03,480	-	-	6,03,480	2,06,692	30,174	-	2,36,866	3,66,614	3,96,788
XII. Other Infrastructure	2.00%	3,55,46,916	-	-	3,55,46,916	12,14,230	7,10,938	-	19,25,168	3,36,21,748	3,43,32,686
XIII. Sports Equipments	2.00%	2,41,00,010	5,98,980	-	2,46,98,990	13,85,628	4,93,980	-	18,79,608	2,28,19,382	2,27,14,382
XIV. Campus Development	2.00%	12,82,65,487	45,08,400	-	13,27,73,887	73,86,939	26,55,478	-	1,00,42,417	12,27,31,470	12,08,78,548
XV. Scientific & Laboratory Equip.	8.00%	65,94,604	54,97,053	-	1,20,91,657	5,27,568	9,67,333	-	14,94,901	1,05,96,756	60,67,036
Total of Tangible Assets		4,77,76,32,947	2,48,57,672	-	4,80,24,90,619	83,55,68,950	14,33,08,253	-	97,88,77,203	3,82,36,13,416	3,94,20,63,997
XVI. Intangible Assets											
(a) Computer Software	40.00%	46,36,434	11,64,121	-	58,00,555	18,54,574	23,20,222	-	41,74,796	16,25,759	27,81,860
A. Total of CURRENT YEAR		4,78,22,69,381	2,60,21,793	-	4,80,82,91,174	83,74,23,524	14,56,28,475	-	98,30,51,999	3,82,52,39,175	3,94,48,45,857
XV. Capital Work-in-progress											
a) Girls Hostel and Canteen		-	11,42,081	-	11,42,081	-	-	-	-	11,42,081	-
TRANSFER TO ASSETS											
B. NET WORK-IN-PROGRESS			11,42,081	-	11,42,081	-	-	-	-	11,42,081	-

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 Finance Officer
 H.N.B. Garhwal University,
 Srinagar Garhwal



 Finance Officer

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

PARTICULARS	Schedule	Amount in Rupees	
		Current Year	Previous Year
INCOME			
Academic Receipts	9	271,677,192	245,060,407
Grants/ Subsidies	10	1,459,096,433	1,350,533,136
Income from Investments	11	9,404,158	13,439,983
Interest Earned	12	23,405,768	20,629,862
Other Income	13	36,343,133	13,476,331
Prior Period Income	14	-	-
Total (A)		1,799,926,684	1,643,139,720
EXPENDITURES			
Staff Payments and Benefits (Establishment Expenses)	15	1,530,315,664	1,666,973,554
Academic Expenses	16	53,575,054	81,815,737
Administrative and General Expenses	17	177,923,451	158,911,058
Transportation Expenses	18	930,880	1,905,839
Repair and Maintenance	19	27,009,704	6,277,757
Finance Costs	20	1,240,903	4,492,546
Depreciation	4	150,270,551	145,628,475
Other Expenses	21	-	27,863
Prior Period Expenses	22	1,260,440	-
Total (B)		1,942,526,647	2,066,032,829
Balance Being excess of Income over Expenditure (A-B)		(142,599,963)	(422,893,109)
Transfer to / From Designated Fund		-	-
Building Fund		-	-
Others (Specify)		-	-
Balance being Surplus/ (Deficit) Carried to Capital Fund		(142,599,963)	(422,893,109)

SIGNIFICANT ACCOUNTING POLICIES

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CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

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[2]
 Finance Officer
 H.N.B. Garhwal University,
 Srinagar Garhwal

AGY
 Finance Officer

विवरण	सकल					अवमूल्यन				शुद्ध	
	अवमूल्यन की दर	लागत/वर्ष के दौरान आरम्भ में मूल्यांकन	वर्ष के दौरान वृद्धि	वर्ष के दौरान कटौती	वर्ष समाप्ति पर लागत/मूल्यांकन	वर्ष के आरम्भ में अवमूल्यन	शुद्ध वर्ष के दौरान बलिष्ठता और प्राप्ति पर अवमूल्यन	वर्ष के दौरान कटौती	वर्ष की समाप्ति पर	शुद्ध वर्ष की समाप्ति पर	शुद्ध वर्ष की समाप्ति पर
1. भूमि											
अ) पूर्ण स्वामित्व											
ब) ठेके की भूमि	-/-	10,031,428	-	-	10,031,428	-	-	-	-	10,031,428	10,031,428
2. भवन											
अ) पूर्ण स्वामित्व भूमि	2.00%	3,442,587,912	1,512,000	-	3,444,099,912	494,456,541	68,881,998	-	563,338,539	2,880,761,373	2,948,131,371
ब) ठेके की भूमि											
स) स्वंप्रभुत्व भवन पर											
द) शैक्षणिक संस्थानों से सम्बन्धित नहीं भूमि पर अधिरचना											
य) शैक्षणिक संस्थानों से सम्बन्धित भूमि पर अधिरचना		294,925,400	-	-	294,925,400	-	-	-	-	294,925,400	294,925,400
3. प्लांट, मशीनरी एवं उपकरण	5.00%	249,798,476	805,647	-	250,604,123	109,231,461	12,530,206	-	121,761,667	128,842,456	140,567,015
4. वाहन	10.00%	10,825,697	-	-	10,825,697	7,935,088	1,082,570	-	9,017,658	1,808,039	2,890,609
5. फर्नीचर एवं उपस्कर (फिक्चर)	7.50%	242,903,150	7,052,145	-	249,955,295	155,655,174	18,746,647	-	174,401,821	75,553,474	87,247,976
6. कार्यालय उपकरण	7.50%	23,120,777	3,755,821	-	26,876,598	8,551,382	2,015,745	-	10,567,127	16,309,471	14,569,395
7. कम्प्यूटर/सहायक उपकरण	20.00%	47,665,160	2,351,978	-	50,017,138	45,051,762	3,083,794	-	48,135,556	1,881,582	2,613,398
8. बिजली उपकरण स्थापना	5.00%	19,009,926	211,142	-	19,221,068	3,868,175	961,053	-	4,829,228	14,391,840	15,141,751
9. पुस्तकालय पुस्तकें	10.00%	255,907,763	14,845,916	-	270,753,679	138,548,662	27,075,368	-	165,624,030	105,129,649	117,359,101
10. नलकूप एवं जल आपूर्ति	2.00%	-	-	-	-	-	-	-	-	-	-
11. अन्य नियत परिसम्पत्तियाँ	5.00%	603,480	-	-	603,480	236,866	30,174	-	267,040	336,440	366,614
12. अन्य संरचना	2.00%	35,546,916	471,987	-	36,018,903	1,925,168	720,378	-	2,645,546	33,373,357	33,621,748
13. क्रीडा उपकरण	2.00%	24,698,990	-	-	24,698,990	1,879,608	493,980	-	2,373,588	22,325,402	22,819,382
14. परिसर विकास	2.00%	132,773,887	24,238,781	-	157,012,668	10,042,417	3,140,253	-	13,182,670	143,829,998	122,731,470
15. वैज्ञानिक और प्रयोगशाला उपकरण	8.00%	12,091,657	9,341,153	-	21,432,810	1,494,901	1,714,625	-	3,209,526	18,223,284	10,596,756
कुल मूर्त परिसम्पतियाँ		4,802,490,619	64,586,570	-	4,867,077,189	978,877,203	140,476,791	-	1,119,353,994	3,747,723,195	3,823,613,416
अ) कम्प्यूटर सॉफ्टवेयर	40.00%	5,800,555	776,732	-	6,577,287	4,174,796	1,936,452	-	6,111,248	466,039	1,625,759
ब) ई-जर्नलस एवं ई-डाटाबेस	40.00%	-	19,643,269	-	19,643,269	-	7,857,308	-	7,857,308	11,785,961	11,785,961
कुल अमूर्त परिसम्पतियाँ		5,800,555	20,420,001	-	26,220,556	4,174,796	9,793,760	-	13,968,556	12,252,000	1,625,759
क. चालू वर्ष का कुल योग -		4,808,291,174	85,006,571	-	4,893,297,745	983,051,999	150,270,551	-	1,133,322,550	3,759,975,195	3,825,239,175
17. निर्माणाधीन पूंजीगत कार्य -											
अ) गर्लर्स होस्टल एवं कैंटीन परिसम्पत्तियों को हस्तान्तरण		1,142,081	1,044,187	-	2,186,268	-	-	-	-	2,186,268	1,142,081
ब) शुद्ध निर्माणाधीन पूंजीगत कार्य		1,142,081	1,044,187	-	2,186,268	-	-	-	-	2,186,268	1,142,081
कुल (क+ख)		4,809,433,255	86,050,758	-	4,895,484,013	983,051,999	150,270,551	-	1,133,322,550	3,762,161,463	3,826,381,256

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

Amount in Rupees

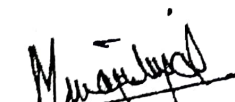
PARTICULARS	Schedule	Current Year	Previous Year
INCOME			
Academic Receipts	9	367,179,158	271,892,432
Grants/ Subsidies	10	1,264,975,904	1,459,096,433
Income from Investments	11	16,219,051	9,404,158
Interest Earned	12	21,867,562	23,405,768
Other Income	13	53,309,010	36,343,133
Prior Period Income	14	-	-
Total (A)		1,723,550,685	1,800,141,924
EXPENDITURES			
Staff Payments and Benefits (Establishment Expenses)	15	2,691,312,172	1,530,315,664
Academic Expenses	16	63,508,135	53,575,054
Administrative and General Expenses	17	177,729,233	177,923,451
Transportation Expenses	18	2,242,622	930,880
Repair and Maintenance	19	25,051,406	27,009,704
Finance Costs	20	1,043,984	1,240,903
Depreciation	4	155,246,069	150,270,551
Other Expenses	21	51,476	-
Prior Period Expenses	22	29,400	1,260,440
Total (B)		3,116,214,498	1,942,526,647
Balance Being excess of Income over Expenditure (A-B)		(1,392,663,813)	(142,384,723)
Transfer to / From Designated Fund		-	-
Building Fund		-	-
Others (Specify)		-	-
Balance being Surplus/ (Deficit) Carried to Capital Fund		(1,392,663,813)	(142,384,723)

SIGNIFICANT ACCOUNTING POLICIES

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CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

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Finance Officer

[2]


Registrar


Finance Officer
H.N.B. Garhwal University
Srinagar Garhwal

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY SRINAGAR

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2022

SCHEDULE 4 - FIXED ASSETS

(Amount in Rs.)

DESCRIPTION	Rate of Depreciation	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		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	Depreciation on Openings and	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		10,031,428	-	-	10,031,428	-	-	-	-	10,031,428	10,031,428
b) Leasehold		-	-	-	-	-	-	-	-	-	-
II. Buildings:											
a) On Freehold Land	2.00%	3,444,099,912	469,656	-	3,444,569,568	563,338,539	68,891,391	-	632,229,930	2,812,339,638	2,880,761,373
b) On Leasehold Land		-	-	-	-	-	-	-	-	-	-
c) Ownership Flats/ Premises		-	-	-	-	-	-	-	-	-	-
d) Superstructures on Land not belonging to educational institutions		-	-	-	-	-	-	-	-	-	-
e) Superstructures on Land, belonging to educational institutions		294,925,400	-	-	294,925,400	-	-	-	-	294,925,400	294,925,400
III. Plants, machinery & equipment	5.00%	250,604,123	1,048,099	-	251,652,222	121,761,667	12,582,611	-	134,344,278	117,307,944	128,842,456
IV. Vehicle	10.00%	10,825,697	-	-	10,825,697	9,017,658	1,082,570	-	10,100,228	725,469	1,808,039
V. Furniture & fixtures	7.50%	249,955,295	3,879,354	-	253,834,649	174,401,821	19,037,599	-	193,439,420	60,395,229	75,553,474
VI. Office Equipment	7.50%	26,876,598	3,066,108.00	-	29,942,706	10,567,127	2,245,703	-	12,812,830	17,129,876	16,309,471
VII. Computer/peripherals*	20.00%	50,017,138	6,384,978	-	56,402,116	48,135,556	3,158,578	-	51,294,134	5,107,982	1,881,582
VIII. Electric installations	5.00%	19,221,068	2,144,500	-	21,365,568	4,829,228	1,068,278	-	5,897,506	15,468,062	14,391,840
IX. Library books	10.00%	270,753,679	361,135	-	271,114,814	165,624,030	27,111,481	-	192,735,511	78,379,303	105,129,649
X. Tube wells & water supply	2.00%	-	-	-	-	-	-	-	-	-	-
XI. Other fixed assets	5.00%	603,480	-	-	603,480	267,040	30,174	-	297,214	306,266	336,440
XII. Other Infrastructure	2.00%	36,018,903	562,360	-	36,581,263	2,645,546	731,625	-	3,377,171	33,204,092	33,373,357
XIII. Sports Equipments	2.00%	24,698,990	-	-	24,698,990	2,373,588	493,980	-	2,867,568	21,831,422	22,325,402
XIV. Campus Development	2.00%	157,012,668	11,158,000	-	168,170,668	13,182,670	3,363,413	-	16,546,083	151,624,585	143,829,998
XV. Scientific & Laboratory Equip.	8.00%	21,432,810	4,331,795	-	25,764,605	3,209,526	2,061,168	-	5,270,694	20,493,911	18,223,284
Total of Tangible Assets		4,867,077,189	33,405,985	-	4,900,483,174	1,119,353,994	141,858,571	-	1,261,212,565	3,639,270,609	3,747,723,195
XVI. Intangible Assets											
(a) Computer Software**	40.00%	6,577,287	1,123,272	-	7,700,559	6,111,248	915,348	-	7,026,596	673,963	466,039
(b) E-Journals & E-Databases	40.00%	19,643,269	11,537,106	-	31,180,375	7,857,308	12,472,150	-	20,329,458	10,850,917	11,785,961
Total of Intangible Assets		26,220,556	12,660,378	-	38,880,934	13,968,556	13,387,498	-	27,356,054	11,524,880	12,252,000
A. Total of CURRENT YEAR		4,893,297,745	46,066,363	-	4,939,364,108	1,133,322,550	155,246,069	-	1,288,568,619	3,650,795,489	3,759,975,195
XV. Capital Work-in-progress											
a) Girls Hostel and Canteen		2,186,268	342,624	-	2,528,892	-	-	-	-	2,528,892	2,186,268
TRANSFER TO ASSETS											
B. NET WORK-IN-PROGRESS		2,186,268	342,624	-	2,528,892	-	-	-	-	2,528,892	2,186,268
TOTAL (A+B)		4,895,484,013	46,408,987	-	4,941,893,000	1,133,322,550	155,246,069	-	1,288,568,619	3,653,324,381	3,762,161,463

Finance Officer
H.N.B. Garhwal University,
Srinagar Garhwal

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