

FORM NO. 10B [See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

Acknowledgement Number -539738790260922



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

We have examined the balance sheet of HIMACHAL PRADESH TECHNICAL UNIVERSITY AAATH9345M [name of the trust or institution] as at 31st March 2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed Trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below: **PREVIOUS YEAR FIGURES HAVE BEEN REGROUPED AND REARRANGED WHERE EVER FOUND NECESSARY BANK ACCOUNTS ARE RECONCILED DEP CHARGED AS PER RATES PRESCRIBED IN INCOME TAX ACT 1961. LOANS AND ADVANCES ARE SUBJECT TO THIRD PARTY CONFIRMATION. DEPRECIATION PROVIDED IN THE BOOKS OF ACCOUNTS AND NOT CONSIDERED IN UTILISATION. DEFICIT OF FUNDS HAS BEEN TAKEN FROM THE PREVIOUS ACCUMULATED FUNDS. THIS BEING GOVERNMENT OWNED UNIVERSITY ALL THE STAFF MEMBERS ARE NOMINATED OR APPOINTED BY THE GOVERNMENT. FUNDS CAN BE SPENT AFTER GOVERNMENT APPROVAL ONLY. LAND WORTH CRORES HAS BEEN ALLOTTED TO UNIVERSITY WITHOUT ANY COST.**

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named Trust as at 31st March 2022 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2022

The prescribed particulars are annexed hereto.

Name

RAJEEV SHARMA

Membership Number

088586

Firm Registration Number

010073N

Date of Audit Report

26-Sep-2022



Place

103.152.62.45

Date

26-Sep-2022

UDIN: 22088586AUDITNG6982

ANNEXURE

STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year	₹ 15,46,40,474
2. Whether the Trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No, -
3. Amount of income accumulated or set apart for application to	₹ 2,63,61,869

charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust in part only for such purposes.

4. Amount of income eligible for exemption under section 11(1)(c) (Give details) **No**

Sl. No.	Details	Amount
	No Records Added	

5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) **₹ 0**
6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof **Yes, FUNDS DEPOSITED WITH NATIONALISED BANKS.**
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof **No, -, -**
8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-
- (a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or **No, -, -**
- (b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or **No, -, -**
- (c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof **No, -, -**

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1. Whether any part of the income or property of the Trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any **No**

Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
				No Records

Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
		Added		

2. Whether any land, building or other property of the Trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any **No**

Sl. No.	Details of property	Amount of rent or compensation charged
	No Records Added	

3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details **No**

Sl. No.	Detail	Amount
	No Records Added	

4. Whether the services of the Trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any **No**

Sl. No.	Name of the Person	Amount of Remuneration/ Compensation	Remarks
		No Records Added	

5. Whether any share, security or other property was purchased by or on behalf of the Trust during the previous year from any such person? If so, give details thereof together with the consideration paid **No**

Sl. No.	Name of the Person	Amount of Consideration paid	Remarks
		No Records Added	

6. Whether any share, security or other property was sold by or on behalf of the Trust during the previous year to any such person? If so, give details thereof together with the consideration received **No**

Sl. No.	Name of the Person	Amount of Consideration received	Remarks
---------	--------------------	----------------------------------	---------

Sl. No.	Name of the Person	Amount of Consideration received	Remarks
No Records Added			

7. Whether any income or property of the Trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted **No**

Sl. No.	Name of the Person	Income or value of property diverted	Remarks
No Records Added			

8. Whether the income or property of the Trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details **No**

Sl. No.	Name of the Person	Amount	Remarks
No Records Added			

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name of the concern	Address of the concern	Where the concern is a company	Number of Equity Shares	Number of Preferential Shares	Number of Sweat Equity Shares	Nominal value of the investment	Income from the investment	Whether the amount in col. 5 exceeded 5 per cent of the capital of the concern during the previous year
No Records Added									

Total (Nominal value of the investment)

0

Total (Income from the investment)

0

Place

103.152.62.45



Date

26-Sep-2022

Acknowledgement Number - 539738790260922

This form has been digitally signed by RAJEEV SHARMA having PAN ACXPS1410P from IP Address 103.152.62.45 on 26-Sep-2022 05:47:58 PM

Dsc SI No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority



**HIMACHAL PRADESH TECHNICAL UNIVERSITY
DARUHI HAMIRPUR HP 177001**

Income and Expenditure Account for the Period Ended 31.03.2022

Particulars	Amount (Rs)	Amount (Rs)	Particulars	Amount (Rs)	Amount (Rs)
To Establishment Exp.			By Examination Related Incomes		
Salary & Wages	32220612.00	32220612.00	Exam & Its Related Fee	74418693.07	
To Examination Related Exp.			Affiliation Fee From Colleges	9125000.00	
Examination Expenses	18904761.00	18904761.00	Application Fee for Closure of Programme /college		
To Administration Exp.			Application Fee (From Students)	13929600.00	
Transport Services	1283366.00		Application Processing Fee (Colleges)	242500.00	
University Campus Exp	3425.00		Teacher Welfare Fund	435376.00	
Academin Sponsorship			Counselling Fee	3830000.00	
HPCET/ Common Entrance Application Fee			Inspection Fee From Colleges	3310000.00	
General Expenses & Common Services	16762725.52		Licence Fee for Resi. Accom	12572.00	
Other Charges	11653643.79	29703160.31	Student Registration Fee	5395480.00	
To Depreciation		50936132.32	PHD Course Fee		
To Excess of income over expenditure		43981127.56	University Campus Courses Fee	15154455.00	125853676
			By Administratives Income		
			Other Misc. Receipt	1770327.61	
			Attached Vehicle Deduction	14250.00	1784578
			By Finacial Incomes		
			Interest Earned	48107539.51	48107540
Total		175745793.19	Total		175745793.19

Auditor's Reopt :- "As per books of accounts produced to us."

Place : Hamirpur
Date : 26/09/2021

For Sharma Rajeev & Associates
Chartered Accountants

(Rajeev Sharma)
Partner

M No.088586

UDIN: 22088586AVDJNQ6982



(Vijay Sofra)
Finance Officer
H.P. Technical University
Hamirpur-177001



HIMACHAL PRADESH TECHNICAL UNIVERSITY
DARUHI HAMIRPUR HP 177001

Receipts and Disbursement Account For the Period Ended 31.03.2022

RECEIPTS	Amount (Rs)	Amount (Rs)	DISBURSEMENTS	Amount (Rs)	Amount (Rs)
To Opening Balance			By Capital Account		
Bank Accounts	126337595.62	126337595.62	Reserve & Surplus		
To Capital Account			Capital Fund	411825.00	
Corpus Account	56499526.00		University Fund	3000.00	414825.00
Capital Fund	132842.00	56632368.00	By Current Liabilities		
Teacher Welfare Fund			CM COVID-19 FUND	135642.00	
To Current Liabilities			CPS Subs (Employee's)	1461997.00	
CPS Subs (Employee's)	48958.00		CPS Subs (Employer's)	2038689.00	
CPS Subs (Employer's)	60516.00		Earnest money Deposit Fee	225000.00	
Earnest Money Deposit Fee	525000.00		EDLI Charges	450.00	
EPF (Employee's)	10253.00		EPF (Employee's)	113878.00	
EPF (Employer)	10680.00		EPF (Employer)	118623.00	
GPF Subs	33839.00		GIS Subs	12810.00	
Institutional Security (Refundable)	280000.00		GPF Subs	3060573.00	
Leave Salary Cont @11%	4891.00		Group Personal Accident Insurance Scheme	8800.00	
Library Security (Refundable)	420200.00		Institutional Security (Refundable)	153000.00	
Pension Cont @1.16% (Employee)	991.00		Leave Salary Cont @ 11%	143890.00	
Pension Cont @21%	6789.00		Licence Fee for Resi. Accom	9878.00	
Duties & Taxes	4480603.00		Library Security (Refundable)	192500.00	
Sundry Creditors	51524.00		Pension Cont @1.16% (Employee)	9963.00	
TDS Payable	2107318.00	8041562.00	Pension Cont @21%	218091.00	
Investments			Pension Payable	299740.00	
Fixed Deposit With Canara Bank	54376532.00		Provision for Audit fee	15000.00	
Fixed Deposit with HDFC Bank	155873580.00		Salary Payable	21673919.00	
Fixed Deposit with Himachal Gramin Bank	12573439.00		Wages Payable	261580.00	
Fixed Deposit with PNB Bank	12500000.00		TDS Payable	4760437.00	
Fixed Deposit with Union/Corp Bank	12578360.00		Duties & Taxes	4424630.00	
Fixed Deposit with IDBI Bank	2230985.00		Sundry Creditors	354094.00	39693184.00
Fixed Deposit with IndsInd Bank	5968478.31		By Fixed Assets		
Fixed Deposit with UCO Bank	16972378.00	273073752.31	Campus Furniture/Fixture	499900.00	
To Current Assets			Lab Equipments	4951620.00	
Loans & Advances (Asset)	317608.00	317608.00	University Building Furniture/Fixture	6496799.00	
To Examination Related Income			Other	1620.00	
Affiliation Fee From Colleges	9125000.00		University Buildings	48945672.00	
Application Fee (From Students)	13941700.00		University Equipments	6073930.00	66969541.00
Application Processing Fee (Colleges)	242500.00		By Investments		
Counselling Fee	3830000.00		Fixed Deposit with AXIS Bank	37795000.00	
Inspection Fee From Colleges	3310000.00		Fixed Deposit with Bank of Baroda	10000000.00	
Student Registration Fee	5395480.00		Fixed Deposit with Canara Bank	30000000.00	
Exam & Its Related Fee	74605843.07		Fixed Deposit with HDFC Bank	56690000.00	
University Campus Courses Fee	15414205.00	125864728.07	Fixed Deposit with H P Gramin Bank	86520000.00	
To Financial Incomes			Fixed Deposit with ICICI Bank	10000000.00	
Interest Earned	10748805.07		Fixed Deposit with KCCB HAMIRPUR	450000.00	
Other Misc. Receipt	1771643.61	12520448.68	Fixed Deposit with SBI Bank	11750000.00	
To Administration Exp.			Fixed Deposit with PNB Bank	11525000.00	
Examination Exp	183825.00		Fixed Deposit with Union/Corp Bank	61000000.00	
General Expenses & Common Services	125000.00	308825.00	Fixed Deposit with IDBI Bank Hmaipur	16881340.00	
			Fixed Deposit with INDUSLAND Bank	43641374.51	
			Fixed Deposit with UCO Bank Hamirpur	14792000.00	391044714.51
			By Current Assets		
			TDS A/c	420847.00	
			Electric Metre Security	51000.00	
			Loans & Advances (Asset)	5287940.00	5759787.00
			By Examination Related Income		
			Application Fee (Students)	12100.00	
			Exam & Its Related Fee	187150.00	
			PHD Course Fee	54000.00	
			University Campus Courses Fee	205750.00	459000.00
			By Financial Incomes		
			Interest Earned		
			Other Misc. Receipt		0.00
			By Establishment Exp.		
			Salary & Wages	1028072.00	1028072.00
			By Contingent Exp.		
			Other Charges	11728745.71	11728745.71
			By Examination Related Exp.		

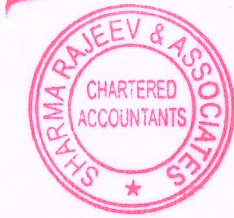


		Examination Expenses	13839863.00	13839863.00
		By Administration Exp.		
		General Expenses & Common Services	18049496.00	
		University Campus Exp	3425.00	
		Transport Services	1270266.00	19323187.00
		By Closing Balance		
		Bank Accounts	52835968.46	52835968.46
Total		603096887.68	Total	603096887.68

0.00

Auditor's Reopt :- "As per books of accounts produced to us."

Place : Hamirpur
Date : 26/09/2021



For Sharma Rajeev & Associates
Chartered Accountants
(Rajeev Sharma)
Partner
M No.088586
UDIN: 22088586AVDJNQ6982



HIMACHAL PRADESH TECHNICAL UNIVERSITY
DARUHI HAMIRPUR HP 177001

Balance Sheet As on 31.03.2022

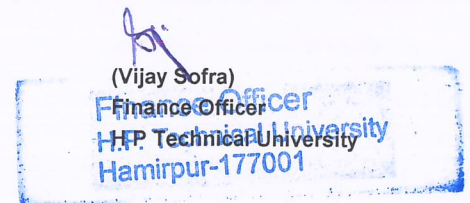
LIABILITIES	Amount (Rs)	Amount (Rs)	ASSETS	Amount (Rs)	Amount (Rs)
Capital Account			Fixed Assets		
Capital Fund	736166900.77		Other	6195335.13	
Corpus Fund	514127205.17		University Buildings	256366220.25	
Reserve & Surplus	211829606.12		University Equipments	8372827.51	
Add: Current Excess of Inc/Exp	43981127.56	1506104839.62	University Vehicles	1776907.43	
Current Liabilities			Adminstrative Block	155187470.70	
Death Cum Retirement Gratuity	515623.00		Campus Furniture/Fixture	846830.00	
Earnest Money Deposit fee	975000.00		Guest House Furniture/Fixtures	36255.60	
Institutional Security (Refundable)	463000.00		Lab Equipments	5210272.02	
Leave Encashment Payable	638390.00		Rennovation of Alloted Building	1291730.41	
Library Security (Refundable)	663600.00		University Building Furniture/Fixture	11031959.05	446315808.10
Pension Fund Payable	594874.00		Investments		
Provision for Audit Fee	40000.00		Fixed Deposit with AXIS Bank	99085692.00	
Pension Payable Account	25157.00		Fixed Deposit with Bank of Baroda	10243397.00	
Salary & Wages Payable	1840858.00		Fixed Deposit with Canara Bank	73252418.00	
Attached Vehicle Deduction	1125.00		Fixed Deposit with HDFC Bank	175074356.00	
CPS Subs(Employee's)	129500.00		Fixed Deposit with Himachal Pradesh Gr	195290133.00	
CPS Subs(Employer's)	181284.00		Fixed Deposit with ICICI Bank	65863250.00	
GIS Subs	720.00		Fixed Deposit with KCCB HAMIRPUR	23143911.00	
GPF Subs	141000.00		Fixed Deposit with Parwanno Urban Co-C	6048822.00	
EDLI Charges	75.00		Fixed Deposit with PNB Bank	60343987.00	
Licence Fee For Resid. Accom.	899.00		Fixed Deposit with SBI Bank	113342102.00	
EPF (Employee)	12953.00		Fixed Deposit with Corporation Bank	74619302.00	
EPF (Employer)	13493.00		Fixed Deposit with IDBI Bank Hmairpur	30362058.10	
PensionCont. @ 1.16% (Employee)	1078.00		Fixed Deposit with INDUSLAND Bank	44789763.01	
TDS GST Payable	40697.00		Fixed Deposit with KC Prima. Co-Op & R	4242348.00	
TDS Payable	381131.00	6660457.00	Fixed Deposit with UCO Bank Hamirpur	25978780.00	1001680319.11
			Current Assets		
			Loans & Advances (Asset)	2937846.00	
			Bank Accounts	52835968.46	
			Electric Meter Security	94532.00	
			TDS A/c	6917776.70	
			H.P Gramin Bank Loan A/C (8851930000	513.00	
			Telephone Security	4964.00	
			Suspense account	1900.00	
			GST TDS	6600.00	
			Duties & Taxes	1829019.25	
			Security	140050.00	64769169.41
Total		1512765296.62	Total		1512765296.62

Auditor's Reopt :- "As per books of accounts produced to us "

Place : Hamirpur
Date : 26/09/2021



For Sharma Rajeev & Associates
Chartered Accountants
(Rajeev Sharma)
Partner
M No.088586
UDIN: 22088586AVDJNQ6982



HIMACHAL PRADESH TECHNICAL UNIVERSITY

DARUHI HAMIRPUR HP 177001

Fixed Assets Schedule as on 31.03.2022

Particulars	Opening balance as on 01.04.2021	Addition	Transfer	Total	Depreciation	W.D.V Balance as on 31.03.2022
Other	444466.63	1620.00	0.00	446086.63	66791.49	379295.14
Library Books	444466.63	1620.00	0.00	446086.63	66791.49	379295.14
University Buildings	407294149.00	48945672.00	0.00	456239821.00	44686130.05	411553690.95
University Buildings Etc.	234863626.00	48945672.00	0.00	283809298.00	27443077.75	256366220.25
Adminstrative Block	172430523.00	0.00	0.00	172430523.00	17243052.30	155187470.70
University Equipments	5428542.25	6073930.00	0.00	11502472.25	3129644.75	8372827.50
Guest House Equipment	67979.74	0.00	0.00	67979.74	10196.96	57782.78
IT Hardware Equipment Exp.	442767.96	5933170.00	0.00	6375937.96	2550375.18	3825562.78
IT Software Equipumnt Exp.	37363.44	0.00	0.00	37363.44	14945.38	22418.06
Office Equipment	947044.71	40960.00	0.00	988004.71	146183.58	841821.13
Office Furniture & Fixture	3364912.62	99800.00	0.00	3464712.62	346471.26	3118241.36
Water Cooler	92500.00	0.00	0.00	92500.00	13875.00	78625.00
V.C.'s Residance Equip/Furniture/Fixt	475973.78	0.00	0.00	475973.78	47597.38	428376.40
University Vehicles	2090479.33	0.00	0.00	2090479.33	313571.90	1776907.43
University Vehilces	2090479.33	0.00	0.00	2090479.33	313571.90	1776907.43
Other Fixed Assets	8182362.21	18790719.00	0.00	26973081.21	2739994.13	24233087.08
Campus Furniture/Fixture	413250.00	499900.00	0.00	913150.00	66320.00	846830.00
Guest House Furniture/fixture	40284.00		0.00	40284.00	4028.40	36255.60
Lab Equipments	893572.20	4951620.00	0.00	5845192.20	634920.18	5210272.02
Electricity Transformer	0.00	6842400.00	0.00	6842400.00	1026360.00	5816040.00
University Building Furniture/Fixtures	5400000.00	6496799.00	0.00	11896799.00	864839.95	11031959.05
Rennovation of Alloted Building	1435256.01	0.00	0.00	1435256.01	143525.60	1291730.41
Grand Total	423439999.42	73811941.00	0.00	497251940.42	50936132.32	446315808.10

Auditor's Reopt :- "As per books of accounts produced to us."

Place : Hamirpur

Date : 26/09/2021

For Sharma Rajeev & Associates

Chartered Accountants

(Rajeev Sharma)

Partner

M No.088586

UDIN:

22088586AUDING6982

(Vijay Sofra)

Finance Officer
H.P. Technical University
Hamirpur-177001

