

हिमाचल प्रदेश तकनीकी विश्वविद्यालय



हमीरपुर (हि.प्र.)
वित्तीय वर्ष 2014-15
के
वार्षिक लेखे
(संपरीक्षा रिपोर्ट सहित)

Arun Giri
F.C.A

Arun Giri & Associates
Chartered Accountants
Near Dev Pal Chowk
New Road, Hamirpur (H.P)
Ph: 01972-222644
(M) 9418090744

AUDITOR'S REPORT

We have audited the account of H.P TECHNICAL UNIVERSITY, HAMIRPUR (H.P), Balance sheet as at 31/3/2015 and Income & Expenditure Account for the period on that date annexed and report that:

1. Further to our comment in the annexure referred to in paragraph I above:

- (A) We have obtained all the information and explanations, which, to the best of my knowledge and belief, were necessary for the purpose of the audit.
- (B) In our opinion, proper books of accounts have been kept by the head office, so far as appears from our examination of the books.
- (C) The Balance Sheet and income and expenditure account dealt by this report are in agreement with the books of accounts.
- (D) In our opinion and to the best of our information and according to the explanation given to us, the accounts, give the information required for the proper maintenance and accounting of accounts.
 - (i) in the case of the Balance Sheet, as at 31st March, 2015, and
 - (ii) in the case of Income & Expenditure Account of the H.P TECHNICAL UNIVERSITY, HAMIRPUR (H.P) as on 31st March, 2015.



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Name: Arun Giri
Address: C/o Arun Giri & Associates
Chartered Accountants
Near Dev Pal Chowk
New Road, Hamirpur (H.P)
M.No.: 095743
FRN: 018251N

Place: Hamirpur (H.P)
Date: 05/08/2016

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**HIMACHAL PRADESH TECHNICAL UNIVERSITY
HAMIRPUR, HIMACHAL PRADESH-177001
BALANCE SHEET AS AT 31ST MARCH, 2015**

LIABILITIES	SCH NO	AMOUNT	ASSETS	SCH NO	AMOUNT
RESERVES AND SURPLUSES			FIXED ASSETS	1	86,96,599.00
RESERVE AND SURPLUSES		18,03,62,521.00			
NET PROFIT		10,17,67,892.15			
UNSECURED LOANS			INVESTMENTS	2	29,45,00,000.00
H.P. GOVT. LOAN		5,61,00,000.00	CURRENT ASSETS	3	1,44,71,812.15
CURRENT LIABILITIES			CASH AND BANK		
EARNEST MONEY.		95,000.00	OTHER CURRENT ASSETS		
DEPOSIT FEE			ACCRUED INTEREST A/C		1,63,15,944.00
GIS PAYABLE		60.00	LOANS AND ADVANCES (ASSETS)	4	43,76,400.00
GROUP PERSONAL		80.00	SUSPENSE A/C		
ACCIDENT					
INSURANCE SCHEME			SUSPENSE A/C		(15,300.00)
SUNDRY CREDITORS		4,902.00			
PROVISIONS					
AUDIT FEES PAYABLE		15,000.00			
TOTAL		33,83,45,455.15	TOTAL		33,83,45,455.15

Schedules 1 to 6 form an integral part of accounts

In terms of our attached report of even date

For HIMACHAL PRADESH TECHNICAL UNIVERSITY

For ARUN GIRI AND ASSOCIATES

CHARTERED ACCOUNTANTS


Finance Officer
H.P. Technical University
Hamirpur-177001


ARUN GIRI
(PROPRIETOR)
M. NO. : 095743
FRN : 018251N

Place : HAMIRPUR
Date : 05/08/2016

HIMACHAL PRADESH TECHNICAL UNIVERSITY
HAMIRPUR, HIMACHAL PRADESH-177001
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2015

EXPENDITURE	SCH NO	AMOUNT	INCOME	SCH NO	AMOUNT
TO INDIRECT EXPENSES			BY INDIRECT INCOMES	5	13,31,25,449.00
ADVERTISEMENT EXPENSES A/C		10,87,144.00			
AUDIT FEES		15,000.00			
BANK CHARGES		1,168.85			
BOOKS JOURNALISM & NEWSPAPER		28,303.00			
ELECTRICITY CHARGES A/C		1,59,690.00			
EXAM. DEPTT. GENERAL EXPENSES		89,91,143.00			
EXAMINATION DEPTT. PRINTING EXPENSES		23,95,821.00			
HIRE VEHICLE EXPENSES A/C		9,35,428.00			
HONORARIUM/REMUNERATION A/C		10,53,729.00			
HOSPITALITY/ REFRESHMENT EXPENSES A/C		79,371.00			
IT HARDWARE EQUIPMENT REPAIR A/C		25,018.00			
LEGAL CHARGES		2,536.00			
MEDICAL REIMBURSEMENT BILL A/C		1,64,339.00			
MISCELLANEOUS CONTINGENCY EXP. A/C		1,10,000.00			
OFFICE EXPENSES A/C		3,58,741.00			
OUTSOURCING OF SERVICES		15,51,447.00			
PETROLL , OIL & LUBRICANTS EXPENSES A/C		95,521.00			
POSTAGE & TELEGRAM EXPENSES A/C		80,000.00			
PRINTING & STATIONERY EXPENSES A/C		1,50,222.00			
RENT ,RATES & TAXES		1,40,358.00			
REPAIR & MAINTENANCE OF VEHICLE A/C		17,481.00			
REPAIR & MAINTENANCE OF OFFICE EQUIPMENT		39,050.00			
SALARY A/C		1,19,38,998.00			
TELEPHONE EXPENSES A/C		1,00,318.00			
TRAVELLING ALLOWANCE A/C		2,55,012.00			
V.C RESIDENCE EXPENSES A/C		786.00			
VEHICLE INSURANCE EXPENSES A/C		32,799.00			
VEHICLE REGISTRATION & TAXES EXPENSES		4,200.00			
WAGES A/C		1,70,340.00			
WATER CHARGES HPTU OFFICE HMR		4,461.00			
TO DEPRECIATION		13,69,132.00			
TO SURPLUS		10,17,67,892.15			
		13,31,25,449.00			13,31,25,449.00

Schedules 1 to 6 form an integral part of accounts

For HIMACHAL PRADESH TECHNICAL UNIVERSITY


Finance Officer
H.P. Technical University
Hamirpur-177001

In terms of our attached report of even date

For ARUN GIRI AND ASSOCIATES

CHARTERED ACCOUNTANTS


ARUN GIRI
(PROPRIETOR)
M. NO. : 095743
FRN : 018251N

Place : HAMIRPUR
Date : 05/08/2016

**HIMACHAL PRADESH TECHNICAL UNIVERSITY
HAMIRPUR, HIMACHAL PRADESH-177001**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2015

Schedule : 1

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2014	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2015
			More than 180 Days	Less than 180 Days				
		Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
BUILDING WORK IN PROGRESS	-	12,45,023.00	0.00	1,00,000.00	0.00	13,45,023.00	0.00	13,45,023.00
PLANT AND MACHINERY								
LIBRARY BOOKS	15%	7,140.00	0.00	8,550.00	0.00	15,690.00	1,712.00	13,978.00
OFFICE EQUIPMENT	15%	1,89,541.00	6,709.00	3,10,355.00	0.00	5,06,605.00	52,714.00	4,53,891.00
SOFTWARE	60%	3,082.00	0.00	13,500.00	0.00	16,582.00	5,899.00	10,683.00
VEHICLES	15%	4,18,918.00	0.00	5,88,000.00	0.00	10,06,918.00	1,06,938.00	8,99,980.00
FURNITURE & FIXTURES								
FURNITURE & FIXTURE RESIDENCE	10%	2,16,865.00	46,590.00	0.00	0.00	2,63,455.00	26,346.00	2,37,109.00
FURNITURE AND FIXTURE	10%	21,99,220.00	2,04,124.00	7,18,312.00	0.00	31,21,656.00	2,76,250.00	28,45,406.00
COMPUTERS								
COMPUTER	60%	5,09,698.00	4,37,076.00	2,34,528.00	0.00	11,81,302.00	6,38,423.00	5,42,879.00
BUILDING								
BUILDING	10%	23,08,500.00	3,00,000.00	0.00	0.00	26,08,500.00	2,60,850.00	23,47,650.00
Total		70,97,987.00	9,94,499.00	19,73,245.00	0.00	1,00,65,731.00	13,69,132.00	86,96,599.00



INVESTMENTS

PARTICULARS	AMOUNT
INVESTMENTS	
FIXED DEP.WITH KCCB HMR	1,80,00,000.00
FIXED DEPOSIT WITH CORPORATION BANK HMR	10,00,000.00
FIXED DEPOSIT WITH IDBI BANK, HMR	2,00,00,000.00
FIXED DEPOSIT WITH PNB	4,14,00,000.00
FIXED DEPOSIT WITH SBOP HMR	16,91,00,000.00
FIXED DEPOSIT WITH UCO BANK HAMIRPUR	3,00,00,000.00
FIXED DEPOSIT WITH VIJAYA BANK, HMR	1,50,00,000.00
TOTAL	29,45,00,000.00

Schedule : 3

CASH AND BANK

PARTICULARS	AMOUNT
CASH AND BANK	
CASH	65.00
HDFC SAVING BANK A/C NO. 050100090695656	20,01,096.00
PNB ONLINE RECEIPT SAVING A/C NO. 0211000109300960	30,34,537.15
SBOP (WITHDRAWL ACCOUNT) A/C NO. 65106198736	45,44,869.00
SBOP (UNIVERSITY FUND) A/C NO. 65105867438	48,91,245.00
TOTAL	1,44,71,812.15

Schedule : 4

LOANS AND ADVANCES (ASSETS)

PARTICULARS	AMOUNT
LOANS AND ADVANCES (ASSETS)	
ADV TO LR INST. OF ENGG. & TECH. OACHGHAT, SOLA	20,347.00
ADV TO MG INST. OF ENGG. & TECH BADHOO, MANDI	156.00
ADV. TO BELLS INST. OF MGT. & TECH. MEHLI CITY SHIM	25,000.00
ADV. TO DDM COLL. OF PHARMACY, GONDPUR, AMB, UNA	16,593.00
ADV. TO H.P INST. OF MGT STUDIES TOTU, SHIMLA	15,412.00
ADV. TO HIMACHAL INST. ENGG. & TECH SHAHPUR, KANGRA	15,000.00
ADV. TO HIMACHAL INST. OF PHARMACY, PAONTA SAHIB	612.00
ADV. TO HIMALYAN INST. OF ENGG & TECH, KALA AMB	1,237.00
ADV. TO HIMALYAN INST. OF MGT. SAUKETI FOSSIL PARK,	15,433.00
ADV. TO IITT COLLEGE OF ENGG, KALA AMB, SIRMOUR	1,770.00
ADV. TO KC EDU& SOCIAL WEL. INST. PANDOGA UNA	3,470.00
ADV. TO LAUREATE INST. OF PHARMACY KATHOG, KANGRA	750.00
ADV. TO MIT COLL. OF ENGG. & MGT. BANI, BARSAR	24,610.00
ADV. TO PRINCIPAL COLLEGE AYURVEDICPHARMA JOGINDEER	140.00
ADV. TO PRINCIPAL GOVT. COLLEGE OF PHARMACY, ROHRU	20,000.00
ADV. TO PRINCIPAL GOVT. DEGREE COLLEGE DHARAMSHALA	396.00
ADV. TO RAJIV GANDHI, GOVT. ENGG. COLLEGE NAGROTA	7,090.00
ADV. TO SAI RAM EDU, TRUST TIPPER, BARSAR, HMR	21,354.00
ADV. TO SH. LALIT AWASTHI, CONTROLLER OF EVAL. CENT	7,149.00
ADV. TO SH. RANJEET SINGH, CONTROLLER OF EVAL. CENT	250.00
ADV. TO SHIVA INST. OF ENGG. & TECH CHANDPUR, BILAS	4,610.00
ADV. TO TR ABHILASHI INST. OF ENGG& TECH TANDA,	30,000.00
ADV. TO VAISHNO COLL. OF ENGG. THAPKOUR, KANGRA	20,000.00
ADV. TO VINAYAKA COLL. OF PHARMACY, GARSAR, KULLU	15,836.00
ADVANCE TO SH. KABUL SINGH, SR. SCALE STENO.	5,000.00
ADVANCE TO CONTROLLER OF EXAMINATION HPTU	38,00,000.00
ADVANCE TO SH. ANIL KUAMR THAKUR, PA TO VC	3,000.00
ADVANCE TO SH. PAWAN KUMAR, JR. ASSISTANT	1,91,000.00
ADVANCE TO SH. TILAK RAJ, DRIVER(ON CONTRACT)	5,000.00
ADVANCE TO SH. YUDHBIR SINGH, CLERK	82,500.00



ELECTRIC METER SECURITY	18,032.00
TELEPHONE SECURITY A/C	4,653.00
TOTAL	43,76,400.00

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH, 2015**

Schedule : 5

INDIRECT INCOMES	
PARTICULARS	AMOUNT
INDIRECT INCOMES	
AFFILIATION FEE	98,30,000.00
APPLICATION PROCESSING FEE	3,50,000.00
ATTACHED VEHICLE DEDUCTION	7,500.00
BANK CHARGES REFUNDED	9,279.00
COUNSELLING FEE	1,04,84,000.00
EXAMINATION CENTRE CREATION FEE	29,50,000.00
EXAMINATION FEE	2,50,77,185.00
EXAMINATION RE-EVALUATION FEE	21,36,466.00
INCOME FROM RUNNING OF UNIVERSITY VEHICLES	7,200.00
INCOME FROM SALE OF EXAMINATION FORM	26,250.00
INCOME FROM SALE OF PROSPECTUS	50,30,525.00
INCOME FROM SALE OF USED ANSWER SHEETS	2,29,558.00
INSPECTION FEE	45,00,000.00
INTEREST ON FDR WITH CORPORATION BANK	10,90,763.00
INTEREST ON FDR WITH PNB	16,45,689.00
INTEREST ON FDR WITH SBOP	49,81,695.00
INTEREST ON FDR WITH UCO BANK, HMR	21,26,897.00
INTEREST ON FDR WITH VIJAYA BANK, HMR	11,70,314.00
INTEREST ON SAVING ACCOUNTS	20,03,255.00
LICENCES FEE FOR RESIDENTIAL ACCOMODATION	13,746.00
MISC. RECEIPT	1,27,362.00
PENALTY/ FINE FOR LATE SUBMISSION OF FEE	72,85,000.00
RTI APPLICATION FEE	1,860.00
STAFF RECRUITMENT APPLICATION FEE	3,52,112.00
STATE LEVEL COMMON ENTRANCE EXAMINATION FEE	27,29,475.00
STUDENT UNIVERSITY REGISTRATION FEE	62,70,500.00
TEACHER WELFARE FUND	2,31,818.00
UNIVERSITY DEVELOPMENT FUND	4,24,57,000.00
TOTAL	13,31,25,449.00



Accounting Policies & Notes on Accounts

1. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.
2. Fixed Asset are value at cost less depreciation. The depreciation has been calculated at the rates provided. No depreciation has been taken on the value of land.
3. Closing Stock of the company has been valued at cost price or market price which ever is less.
4. Expenses are accounted for on Mercantile Basis but some expenses due to their peculiar nature are accounted for on cash basis.
5. The figures for the previous year have been rearranged and regrouped wherever considered necessary.
6. There are no prior period or extra ordinary expenses debited to Profit & Loss account.
7. Balances of Debtors, Creditors and Unsecured Loans are subject to confirmation.
8. Final Accounts has been prepared on Going Concern assumption.

for **HIMACHAL PRADESH
TECHNICAL UNIVERSITY**


Finance Officer
H.P. Technical University
Hamirpur-177001

for **ARUN GIRI AND ASSOCIATES**
Chartered Accountants


ARUN GIRI
1, UPPAL HOUSE, NEW ROAD, DEV PAL
CHOWK, HAMIRPUR-177001
HIMACHAL PRADESH

Place : **HAMIRPUR**
Date : **05/08/2016**