



**FORM NO. 10BB**

[See Rule 16CC]

**Audit report under section 10(23C) of the Income-tax Act, 1961, in the case of any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub clause(via) of section 10(23C).**

- (i) We have examined the Balance Sheet as at 31/03/2016 and the Income and Expenditure or Profit and Loss Account for the year ended on that date attached here with of HIMACHAL PRADESH TECHNICAL UNIVERSITY AAATH9345M (name and PAN of fund or trust or institution or any university or other educational institution or any hospital or other medical institution).
- (ii) We certify that the Balance Sheet and the Income and Expenditure Account or Profit and Loss Account are in agreement with the books of account maintained by the head office at HAMIRPUR HIMACHAL PRADESH and nil branches.
- (iii) Subjects to comments below
  - (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
  - (b) In our opinion, proper books of account have been kept by the head office and branches of the above-named fund, or trust, or institution or any university or other educational institution or any hospital or other medical institution so far as appears from our examination of the books of account.
  - (c) In our opinion and to the best of our information and according to the information given to me/us, the said accounts read with notes thereon, if any, give a true and fair view -
    - (1) In the case of the Balance Sheet, of the state of affairs of the above-named fund, or trust, or institution or any university or other educational institution or any hospital or other medical institution as at 31/03/2016 and
    - (2) In the case of Income and Expenditure Account or Profit and Loss Account, surplus or deficit or profit or loss for the year ended on that date.

Where any of the matters stated in this report is answered in the negative, or with a qualification, the report shall state the reasons for the same

Previous year figures have been regrouped and rearranged where ever found necessary. Excess of Income Over Expenditure has been transferred to Capital Fund Account. The University Development Fund account has been maintained separately and balance is transferred to Corpus Fund account. The audit was conducted previously and now again as the management has noticed some discrepancies in the Audited Balance Sheet regarding placement of Corpus Fund decided to get it re-audited. Previous balance of University Development Fund was also transferred to Corpus Account from the Capital Account. Bank accounts are reconciled. Interest credited by banks accounted for on actual basis. The credits received has been credited to incomes account.

The prescribed particulars are annexed herewith :

For SHARMA RAJEEV AND ASSOCIATES  
Chartered Accountants

(RAJEEV SHARMA)  
PARTNER

Membership No: 088586  
Registration No: 010073N

Place :HAMIRPUR  
Date : 14/02/2020

UDIN: 20088586 AAAA AK 4988

**Annexure**  
**Statement of Particulars**  
**PART A-GENERAL**

1. Name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution. **HIMACHAL PRADESH TECHNICAL UNIVERSITY**
2. Address
 

Flat/Door/Block No. **OLD SDM OFFICE**

Name of Premise/ Building/ Village

Road/ Street /Post Office

Area/ Locality **GANDHI CHOWK**

Town/ City/ District **HAMIRPUR**

State **HIMACHAL PRADESH**

Pin Code **177001**
3. Permanent Account Number **AAATH9345M**
4. Assessment Year **2016-2017**
5. Sub-clause of section 10(23C) under which the fund or trust or institution or any university or other educational institution or any hospital or other medical institution is seeking exemption. **(vi)**
6. Number and date of notification/approval of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution.
 

| Number of notification/approval | Date of notification/approval |
|---------------------------------|-------------------------------|
| HIMACHAL PRADESH<br>TECH UNI    | 31-Mar-2015                   |

**PART B - APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS OR EDUCATIONAL OR PHILANTHROPIC PURPOSES**

7. Nature of charitable/ religious/ educational/ philanthropic activity [as referred to in sub-clauses (iv),(v),(vi) or (via) of section 10(23C)] **EDUCATIONAL UNIVERSITY FOR ENGINEERING EXEMPTED UNDER SECTION 10(23A) OF THE INCOME TAX ACT 1961.**
8. Total income of the previous year of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution **160397681**
9. Amount of income of the previous year applied during the year wholly and exclusively to the objects for which it is established **55805754**

10. Amount of income of the previous year accumulated for application, wholly and exclusively, to the objects for which it is established, to the extent it does not exceed 15% of income of that year. **24059652**
11. Amount of income, exceeding 15% of income of the year, accumulated in accordance with clause (a) of the third proviso to section 10(23C). **80532275**
12. (a) Whether, during the previous year, any part of the income, not exceeding 15% of income accumulated in any earlier year, was applied for purposes other than to the objects for which it is established or has ceased to be accumulated for application thereto? **No**
- (b) If the answer to (a) above is 'yes', then give details of income so applied or ceased to be so accumulated
13. (a) Whether, during the previous year, any part of the income of any earlier year exceeding 15% of the income, that was accumulated in accordance with clause (a) of the third proviso to section 10(23C) in that year, was applied for purposes other than to the objects for which it is established or has ceased to be accumulated for application thereto? **No**
- (b) If the answer to (a) above is 'yes', then give details of income so applied or ceased to be so accumulated
14. (a) Whether, during the previous year, any part of the income of any earlier year exceeding 15% of the income, that was accumulated in accordance with clause (a) of the third proviso to section 10(23C) in that year, was not utilised for purposes for which it was accumulated during the period for which it was to be accumulated? **No**
- (b) If the answer to (a) above is 'yes', then give details thereof, together with amount of income not so utilised.

### **PART C - OTHER INFORMATION**

15. (a) Whether any funds, other than the assets or voluntary contributions referred to in clause (b) of the third proviso to section 10(23C), were invested or deposited for any period during the previous year, otherwise than in the forms and modes specified in sub-section (5) of section 11. **No**
- (b) If the answer to (a) above is 'yes', then give details as under :
16. In relation to any income being profits and gains of business, -

- (a) whether the business was incidental to the attainment of the objectives of the fund or trust or institution or university or other educational institution or hospital or other medical institution ? **Yes**
- (b) whether separate books of account were maintained in respect of such business ? **Yes**
- (c) if the answer to (a) and/or (b) above is 'no', then state the amount of such income.
17. (a) whether during the previous year, any part of the accumulated income was paid or credited to any trust or institution registered under section 12AA or to any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10 ? **No**
- (b) if the answer to (a) above is 'yes', then give details thereof, together with the amount of income so paid or credited.
18. (a) Whether any voluntary contribution, other than voluntary contribution in cash or voluntary contribution of the nature referred to in clause (b) of the third proviso to section 10(23C), was held during the previous year, otherwise than in any of the forms or modes specified in sub-section (5) of section 11, after the expiry of one year from the end of the previous year in which such voluntary contribution was received ? **No**
- (b) if the answer to (a) above is 'yes', then give details thereof, including the amount of such voluntary contribution.
19. (a) whether any anonymous donation referred to in section 115 BBC was received during the year? (See notes 2 & 3) **No**
- (b) if the answer to (a) above is 'yes', then state the amount of such anonymous donation.

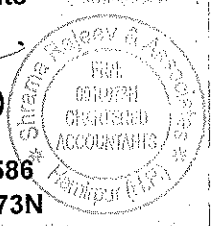
Place : HAMIRPUR  
Date : 14/02/2020

UDIN: 20088586AAAAAK4988

For SHARMA RAJEEV AND ASSOCIATES  
Chartered Accountants

(RAJEEV SHARMA)  
PARTNER

Membership No: 088586  
Registration No: 010073N



**HIMACHAL PRADESH TECHNICAL UNIVERSITY**  
**OLD SDM OFFICE GANDHI CHOWK HAMIRPUR- 177001**  
**Receipts and Disbursement Account For The Period Ended 31.03.2016**

| RECEIPTS                                    | Amount (Rs.) | Amount (Rs.) | DISBURSEMENTS                                    | Amount (Rs.) | Amount (Rs.) |
|---------------------------------------------|--------------|--------------|--------------------------------------------------|--------------|--------------|
| <b>To Opening Balance</b>                   |              |              | <b>By Loans (Liability)</b>                      |              |              |
| Bank Accounts                               | 14471747.15  |              | H.P. Govt. Loan                                  | 18700000.00  | 18700000.00  |
| Cash-in-hand                                | 65.00        | 14471812.15  | <b>By Current Liabilities</b>                    |              |              |
| <b>To Capital Account</b>                   |              |              | CPF Subscription Payable                         | 94033.00     |              |
| Corpus Fund                                 | 42759497.00  | 42759497.00  | Earnest Money Deposit Fee                        | 75000.00     |              |
| <b>To Current Liabilities</b>               |              |              | Employer's Contribution to CPS/ CPF Payable      | 213520.00    |              |
| CPF Subscription Payable                    | 94033.00     |              | GPF Loan Payable                                 | 5000.00      |              |
| Employer's Contribution to CPS/ CPF Payable | 213520.00    |              | GPF Payable                                      | 4075190.00   |              |
| GPF Loan Payable                            | 5000.00      |              | HBA Recovery Payable                             | 36000.00     |              |
| GPF Payable                                 | 4075190.00   |              | Leave Salary Contribution                        | 98536.00     |              |
| HBA Recovery Payable                        | 36000.00     |              | License Fee for Technical Education              | 898.00       |              |
| Leave Salary Contribution                   | 98536.00     |              | Misc. Outstanding Recovery                       | 12000.00     |              |
| License Fee for Technical Education         | 898.00       |              | Pension Contribution                             | 188112.00    |              |
| Misc. Outstanding Recovery                  | 12000.00     |              | Service Tax Payable                              | 216414.00    |              |
| Pension Contribution                        | 188112.00    |              | TDS Payable                                      | 1360536.00   |              |
| Service Tax Payable                         | 216414.00    |              | Thrift Society Payable                           | 3600.00      |              |
| TDS Payable                                 | 1360536.00   |              | VCPF Subscription Payable                        | 48000.00     |              |
| Thrift Society Payable                      | 3600.00      |              | Welfare Fund Payable                             | 720.00       |              |
| VCPF Subscription Payable                   | 48000.00     |              | Provisions                                       | 198470.00    | 6626029.00   |
| Welfare Fund Payable                        | 720.00       |              | <b>By Fixed Assets</b>                           |              |              |
| Provisions                                  | 198831.00    | 6571390.00   | Building A/c                                     | 15000000.00  |              |
| Sundry Creditors                            | 20000.00     |              | IT Hardware Equipment A/C                        | 1311886.00   |              |
| <b>To Fixed Assets</b>                      |              |              | IT Software Infrastructure                       | 1200.00      |              |
| Building A/c                                | 12476377.00  | 12492377.00  | Library Books                                    | 9950.00      |              |
| Office Equipment A/C                        | 16000.00     |              | Office Equipment A/C                             | 1111471.00   |              |
| <b>To Investments</b>                       |              |              | Office Fixture A/C                               | 54720.00     |              |
| Accrued Interest A/C                        | 8514486.00   |              | Office Furniture A/C                             | 5460.00      |              |
| Fixed Deposit with Corporation Bank Hmr     | 1000000.00   |              | V.C Residence Furniture, Fixture & Equipment A/C | 33986.00     | 17528473.00  |
| Fixed Deposit with HDFC Bank Hmr            | 10300000.00  |              | <b>By Investments</b>                            |              |              |
| Fixed Deposit with IDBI Bank, Hmr           | 20000000.00  |              | Accrued Interest A/C                             | 4058896.00   |              |
| Fixed Deposit with KCCB Corps Fund          | 22900000.00  |              | Fixed Deposit with HDFC Bank Hmr                 | 134786000.00 |              |
| Fixed Deposit with PNB                      | 23000000.00  |              | Fixed Deposit with KCCB Corps Fund               | 22900000.00  |              |
| Fixed Deposit with SBOP Hmr                 | 71100000.00  |              | Fixed Deposit with PNB                           | 61950000.00  |              |
| Fixed Deposit with UCO Bank Hamirpur        | 30000000.00  |              | Fixed Deposit with SBOP Hmr                      | 79000000.00  |              |
| Fixed Deposit with Vijaya Bank, Hmr         | 15000000.00  |              | Fixed Dep. with KCCB HMR                         | 37711832.00  | 340406728.00 |
| Fixed Dep. with KCCB HMR                    | 8000000.00   | 209814486.00 | <b>By Current Assets</b>                         |              |              |
| <b>To Current Assets</b>                    |              |              | Loans & Advances (Asset)                         | 12216788.00  | 12216788.00  |
| Loans & Advances (Asset)                    | 4689586.00   | 4689586.00   | <b>By Examination Related Incomes</b>            |              |              |
| <b>To Suspense A/c</b>                      |              |              | State Level Common Entrance Examination Fee      | 153250.00    |              |
| Suspense A/c                                | 169187.00    | 169187.00    | Exams. & Its Related Fee                         | 300300.00    |              |
| <b>To Examination Related Incomes</b>       |              |              | Other Misc. Receipts.                            | 1250.00      | 454800.00    |
| Exams. & Its Related Fee                    | 89199139.22  |              | <b>By Establishment Exp.</b>                     |              |              |
| Affiliation Fee                             | 9950000.00   |              | Salary A/C                                       | 15548488.00  |              |
| Application Processing Fee                  | 370000.00    |              | Wages A/c                                        | 195450.00    |              |
| Counselling Fee                             | 5600000.00   |              | Outsourcing of Services                          | 2873377.00   |              |
| Income From Sale Of Prospectus              | 32323.00     |              | Honorarium/Remuneration A/C                      | 1151677.00   |              |
| Inspection Fee                              | 4725000.00   |              | Hospitality/ Refreshment Expenses A/c            | 92176.00     |              |
| State Level Common Entrance Examination Fee | 11958289.70  |              | Medical Reimbursement Bill A/C                   | 164044.00    |              |
| Student University Registration Fee         | 5653600.00   | 127488352    | Travelling Allowance A/C                         | 639134.00    |              |
| <b>To Administrative Incomes</b>            |              |              | V.C Residence Expenses A/c                       | 11475.00     | 20675821     |
| Attached Vehicle Deduction                  | 8843.00      |              | <b>By Administrative Exp.</b>                    |              |              |
| Licences Fee for Residential Accomodation   | 21175.00     | 30018        | Office Expenses A/C                              | 210247.00    |              |
| <b>To Financial Incomes</b>                 |              |              | Advertisement Expenses A/C                       | 932763.00    |              |
| Interest Earned                             | 22995473.00  | 22995473     | Audit & Legal Charges                            | 47170.00     |              |
| <b>To Contingent Incomes</b>                |              |              | Books Journals & Newspaper                       | 29999.00     |              |
| Other Misc. Receipts.                       | 1626099.16   | 1626099.16   | Electricity Charges A/c                          | 146666.00    |              |
| <b>To Administrative Exp.</b>               |              |              | Hire Vehicle Expenses A/C                        | 740906.00    |              |
| Exam. Deptt. General Expenses               | 16648.00     |              | Petrol, Oil & Lubricants Expenses A/C            | 154266.00    |              |
| Office Expenses A/C                         | 860.00       |              | Printing & Stationery Expenses A/C               | 227423.00    |              |
| Petrol, Oil & Lubricants Expenses A/C       | 3884.00      |              | Rent, Rates & Taxes                              | 374292.00    |              |
| Rent, Rates & Taxes                         | 21000.00     |              | Repair & Maintenance of Vehicle A/C              | 65381.00     |              |
| Travelling Allowance A/C                    | 313.00       | 42705        | Sanitary Expenses                                | 15200.00     |              |
| <b>To Establishment Exp.</b>                |              |              | Telephone Expenses A/C                           | 140902.00    |              |
| Salary A/C                                  | 101678.00    | 101678.00    | Vehicle Insurance Expenses A/C                   | 29112.00     |              |
| <b>To Closing Balance</b>                   |              |              | Vehicle Registration & Taxes Expenses            | 195.00       |              |
| Bank Accounts                               | 818492.00    | 818492.00    | Water Charges HPTU Office Hmr                    | 4906.00      |              |
|                                             |              |              | IT Hardware Equipment Repair A/C                 | 146792.00    | 3266220      |
|                                             |              |              | <b>By Financial Exp.</b>                         |              |              |
|                                             |              |              | Bank Charges                                     | 16738.50     | 16739        |
|                                             |              |              | <b>By Contingent Exp.</b>                        |              |              |
|                                             |              |              | Financial Assistant to Affiliated Institutes     | 210000.00    |              |
|                                             |              |              | Postage & Telegram Expenses A/c                  | 80000.00     |              |
|                                             |              |              | Membership Fee Expenses                          | 100000.00    | 390000       |
|                                             |              |              | <b>By Examination Related Exp.</b>               |              |              |
|                                             |              |              | Exam. Deptt. General Expenses                    | 9223567.00   |              |
|                                             |              |              | Examination Deptt. Printing Expenses             | 2084443.00   | 11308010.00  |
|                                             |              |              | <b>By Closing Balance</b>                        |              |              |
|                                             |              |              | Bank Accounts                                    | 12481479.73  |              |
|                                             |              |              | Cash-in-hand                                     | 65.00        | 12481544.73  |
| <b>Total</b>                                |              | 444071152.23 | <b>Total</b>                                     |              | 444071152.23 |

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

Place: Hamirpur  
Date : 14/02/2020

For Sharma Rajeev & Associates  
Chartered Accountants  
(C.A. Rajeev Sharma)  
Partner  
M.No-088586



(Uttam Chand Patial)  
Finance Officer  
H.P. Technical University

Finance Officer  
H.P. Technical University  
Hamirpur-177001

**HIMACHAL PRADESH TECHNICAL UNIVERSITY**  
**OLD SDM OFFICE GANDHI CHOWK HAMIRPUR- 177001**

**Income and Expenditure Statement for the period ended 31.03.2016**

| Particulars                                  | Amount (Rs.) | Amount (Rs.) | Particulars                                 | Amount (Rs.) | Amount (Rs.) |
|----------------------------------------------|--------------|--------------|---------------------------------------------|--------------|--------------|
| <b>To Establishment Exp.</b>                 |              |              | <b>By Examination Related Incomes</b>       |              |              |
| Salary A/C                                   | 15446810.00  |              | Exams. & Its Related Fee                    | 88898839.22  |              |
| Wages A/c                                    | 195450.00    |              | Affiliation Fee                             | 9950000.00   |              |
| Outsourcing of Services                      | 2873377.00   |              | Application Processing Fee                  | 370000.00    |              |
| Honorarium/Remuneration A/C                  | 1247242.00   |              | Counselling Fee                             | 5700000.00   |              |
| Sanitary Expenses                            | 15200.00     |              | Income From Sale Of Prospectus              | 32323.00     |              |
| Hospitality/ Refreshment Expenses A/c        | 162781.00    |              | Inspection Fee                              | 4725000.00   |              |
| Medical Reimbursement Bill A/C               | 164044.00    |              | State Level Common Entrance Examination Fee | 11705039.70  |              |
| Travelling Allowance A/C                     | 673440.00    |              | Student University Registration Fee         | 5653600.00   | 127034801.92 |
| V.C Residence Expenses A/c                   | 11475.00     | 20789819.00  | <b>By Administrative Incomes</b>            |              |              |
| <b>To Administrative Exp.</b>                |              |              | Attached Vehicle Deduction                  | 8843.00      |              |
| Office Expenses A/C                          | 212195.00    |              | Licences Fee for Residential Accomodation   | 21175.00     | 30018.00     |
| Advertisement Expenses A/C                   | 932763.00    |              | <b>By Financial Incomes</b>                 |              |              |
| Audit & Legal Charges                        | 47170.00     |              | Interest Earned                             | 31509858.00  | 31509858.00  |
| Books, Journals & Newspaper                  | 29999.00     |              | <b>By Contingent Incomes</b>                |              |              |
| Electricity Charges A/c                      | 146666.00    |              | Misc Receipt in Bank Not Identified         | 184487.00    |              |
| Hire Vehicle Expenses A/C                    | 740906.00    |              | Other Misc. Receipts.                       | 1638516.16   | 1823003.16   |
| Petrol, Oil & Lubricants Expenses A/C        | 152819.00    |              |                                             |              |              |
| Printing & Stationery Expenses A/C           | 229319.00    |              |                                             |              |              |
| Rent, Rates & Taxes                          | 353292.00    |              |                                             |              |              |
| Repair & Maintenance of Vehicle A/C          | 67646.00     |              |                                             |              |              |
| Telephone Expenses A/C                       | 140902.00    |              |                                             |              |              |
| Vehicle Insurance Expenses A/C               | 29112.00     |              |                                             |              |              |
| Vehicle Registration & Taxes Expenses        | 195.00       |              |                                             |              |              |
| Water Charges HPTU Office Hmr                | 4906.00      |              |                                             |              |              |
| IT Hardware Equipment Repair A/C             | 146792.00    | 3234682.00   |                                             |              |              |
| <b>To Financial Exp.</b>                     |              |              |                                             |              |              |
| Bank Charges                                 | 16738.50     | 16738.50     |                                             |              |              |
| <b>To Contingent Exp.</b>                    |              |              |                                             |              |              |
| Financial Assistant to Affiliated Institutes | 210000.00    |              |                                             |              |              |
| Postage & Telegram Expenses A/c              | 80000.00     |              |                                             |              |              |
| Membership Fee Expenses                      | 100000.00    | 390000.00    |                                             |              |              |
| <b>To Examination Related Exp.</b>           |              |              |                                             |              |              |
| Exam. Deptt. General Expenses                | 9998778.00   |              |                                             |              |              |
| Examination Deptt. Printing Expenses         | 2084443.00   | 12083221.00  |                                             |              |              |
| <b>To Depreciation</b>                       | 1669640.00   | 1669640.00   |                                             |              |              |
| <b>To Excess of income over expenditure</b>  |              | 122213580.58 |                                             |              |              |
| <b>Total</b>                                 |              | 160397681.08 | <b>Total</b>                                |              | 160397681.08 |

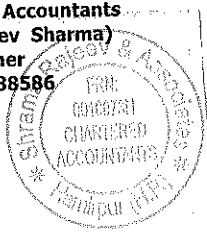
**HIMACHAL PRADESH TECHNICAL UNIVERSITY**  
**OLD SDM OFFICE GANDHI CHOWK HAMIRPUR- 177001**  
**Balance Sheet as on 31st March 2016**

| Liabilities                              | Amount (Rs.) | Amount (Rs.) | Assets                                           | Amount (Rs.) | Amount (Rs.) |
|------------------------------------------|--------------|--------------|--------------------------------------------------|--------------|--------------|
| <b>Capital Account</b>                   |              |              | <b>Fixed Assets</b>                              |              |              |
| Reserves & Surplus                       |              |              | Building A/c                                     | 3868646.00   |              |
| Corpus Fund                              | 170006441.00 |              | IT Hardware Equipment A/C                        | 1147973.00   |              |
| Capital Fund A/c                         | 277097049.73 | 447103490.73 | IT Software Infrastructure                       | 4753.00      |              |
| <b>Loans (Liability)</b>                 |              |              | Library Books                                    | 20845.00     |              |
| H.P. Govt. Loan                          | 37400000.00  | 37400000.00  | Office Equipment A/C                             | 1316958.00   |              |
| <b>Current Liabilities</b>               |              |              | Office Furniture And Fixture                     | 2615027.00   |              |
| Provisions                               | 15501.00     |              | Renovation of Old SDM Building                   | 2112885.00   |              |
| Sundry Creditors                         | 20000.00     |              | V.C Residence Furniture, Fixture & Equipment A/c | 243985.00    |              |
| Earnest Money Deposit Fee                | 20000.00     |              | Vehicle A/C                                      | 764983.00    | 12096055.00  |
| Sundry Creditors                         | 4902.00      | 60403.00     | <b>Investments</b>                               |              |              |
| <b>Excess of expenditure over income</b> |              |              | Accrued Interest A/C                             | 20374739.00  |              |
| Opening Balance                          | 154879680.15 |              | Fixed Deposit with HDFC Bank Hmr                 | 124486000.00 |              |
| Current Period                           | 122213580.58 |              | Fixed Deposit with PNB                           | 80350000.00  |              |
| Less: Transferred                        | 277093260.73 |              | Fixed Deposit with SBOP Hmr                      | 177000000.00 |              |
|                                          |              |              | Fixed Dep. with KCCB HMR                         | 47711832.00  | 449922571.00 |
|                                          |              |              | <b>Current Assets</b>                            |              |              |
|                                          |              |              | Loans & Advances (Asset)                         | 10882215.00  |              |
|                                          |              |              | Cash-in-hand                                     | 65.00        |              |
|                                          |              |              | Bank Accounts                                    | 11662987.73  | 22545267.73  |
| <b>Total</b>                             |              | 484563893.73 | <b>Total</b>                                     |              | 484563893.73 |

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

Place: Hamirpur  
Date : 14/02/2020

For Sharma Rajeev & Associates  
Chartered Accountants  
(C.A. Rajeev Sharma)  
Partner  
M.No-088586



(Uttam Chand Patil)  
Finance Officer  
H.P. Technical University

Finance Officer  
H.P. Technical University  
Hamirpur-177001

**HIMACHAL PRADESH TECHNICAL UNIVERSITY**  
**OLD SDM OFFICE GANDHI CHOWK HAMIRPUR- 177001**  
**Fixed Assets Schedule as on 31st March 2016**

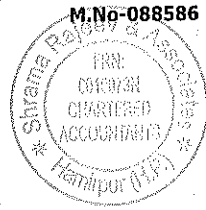
| Particulars                                      | Opening Balance on<br>01.04.2015 | Addition             | Depreciation         | W.D.V Balance<br>on 31.03.2016 |
|--------------------------------------------------|----------------------------------|----------------------|----------------------|--------------------------------|
| Building u/c A/c                                 | 1345023.00 Dr                    | 2523623.00           |                      | 3868646.00 Dr                  |
| IT Hardware Equipment A/C                        | 542879.00 Dr                     | 1344686.00           | 739592.00            | 1147973.00 Dr                  |
| IT Software Infrastructure                       | 10683.00 Dr                      | 1200.00              | 7130.00              | 4753.00 Dr                     |
| Library Books                                    | 13978.00 Dr                      | 9950.00              | 3083.00              | 20845.00 Dr                    |
| Office Equipment A/C                             | 453891.00 Dr                     | 1095471.00           | 232404.00            | 1316958.00 Dr                  |
| Office Furniture And Fixture                     | 2845406.00 Dr                    | 60180.00             | 290559.00            | 2615027.00 Dr                  |
| Renovation of Old SDM Building                   | 2347650.00 Dr                    |                      | 234765.00            | 2112885.00 Dr                  |
| V.C Residence Furniture, Fixture & Equipment A/C | 237109.00 Dr                     | 33986.00             | 27110.00             | 243985.00 Dr                   |
| Vehicle A/C                                      | 899980.00 Dr                     |                      | 134997.00            | 764983.00 Dr                   |
| <b>Grand Total</b>                               | <b>8696599.00 Dr</b>             | <b>5069096.00 Dr</b> | <b>1669640.00 Dr</b> | <b>12096055.00 Dr</b>          |

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

**Place: Hamirpur**  
**Date : 14/02/2020**

**For Sharma Rajeev & Associates**  
**Chartered Accountants**  
**(C.A. Rajeev Sharma)**  
**Partner**

**M.No-088586**



**( Uttam Chand Patial )**  
**Finance Officer**  
**H P Technical University**

*Finance Officer*  
*H.P. Technical University*  
*Hamirpur-177001*

**Him T U**  
Camp Office - Poltechnic (Baru)  
Hamirpur (H.P) 177001

**Trial Balance**  
1-Apr-2015 to 31-Mar-2016

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| Particulars                                      | Opening Balance           | Transactions             |                          | Closing Balance           |
|--------------------------------------------------|---------------------------|--------------------------|--------------------------|---------------------------|
|                                                  |                           | Debit                    | Credit                   |                           |
| <b>Capital Account</b>                           | <b>12,72,46,944.00 Cr</b> |                          | <b>31,98,56,546.73</b>   | <b>44,71,03,490.73 Cr</b> |
| Corpus Fund                                      | 12,72,46,944.00 Cr        |                          | 4,27,59,497.00           | 17,00,06,441.00 Cr        |
| Capital Fund A/c                                 |                           |                          | 27,70,97,049.73          | 27,70,97,049.73 Cr        |
| <b>Loans (Liability)</b>                         | <b>5,61,00,000.00 Cr</b>  | <b>1,87,00,000.00</b>    |                          | <b>3,74,00,000.00 Cr</b>  |
| H.P. Govt. Loan                                  | 5,61,00,000.00 Cr         | 1,87,00,000.00           |                          | 3,74,00,000.00 Cr         |
| <b>Current Liabilities</b>                       | <b>1,15,042.00 Cr</b>     | <b>66,26,029.00</b>      | <b>65,71,390.00</b>      | <b>60,403.00 Cr</b>       |
| Provisions                                       | 15,140.00 Cr              | 1,98,470.00              | 1,98,831.00              | 15,501.00 Cr              |
| Sundry Creditors                                 |                           |                          | 20,000.00                | 20,000.00 Cr              |
| CPF Subscription Payable                         |                           | 94,033.00                | 94,033.00                |                           |
| Earnest Money Deposit Fee                        | 95,000.00 Cr              | 75,000.00                |                          | 20,000.00 Cr              |
| Employer's Contribution to CPS/ CPF Payable      |                           | 2,13,520.00              | 2,13,520.00              |                           |
| GPF Loan Payable                                 |                           | 5,000.00                 | 5,000.00                 |                           |
| GPF Payable                                      |                           | 40,75,190.00             | 40,75,190.00             |                           |
| HBA Recovery Payable                             |                           | 36,000.00                | 36,000.00                |                           |
| Leave Salary Contribution                        |                           | 98,536.00                | 98,536.00                |                           |
| License Fee for Technical Education              |                           | 898.00                   | 898.00                   |                           |
| Misc. Outstanding Recovery                       |                           | 12,000.00                | 12,000.00                |                           |
| Pension Contribution                             |                           | 1,88,112.00              | 1,88,112.00              |                           |
| Service Tax Payable                              |                           | 2,16,414.00              | 2,16,414.00              |                           |
| Sundry Creditors                                 | 4,902.00 Cr               |                          |                          | 4,902.00 Cr               |
| TDS Payable                                      |                           | 13,60,536.00             | 13,60,536.00             |                           |
| Thrift Society Payable                           |                           | 3,600.00                 | 3,600.00                 |                           |
| VCPF Subscription Payable                        |                           | 48,000.00                | 48,000.00                |                           |
| Welfare Fund Payable                             |                           | 720.00                   | 720.00                   |                           |
| <b>Fixed Assets</b>                              | <b>86,96,599.00 Dr</b>    | <b>1,76,21,653.00</b>    | <b>1,42,22,197.00</b>    | <b>1,20,96,055.00 Dr</b>  |
| Building A/c                                     | 13,45,023.00 Dr           | 1,50,00,000.00           | 1,24,76,377.00           | 38,68,646.00 Dr           |
| IT Hardware Equipment A/C                        | 5,42,879.00 Dr            | 13,44,686.00             | 7,39,592.00              | 11,47,973.00 Dr           |
| IT Software Infrastructure                       | 10,683.00 Dr              | 1,200.00                 | 7,130.00                 | 4,753.00 Dr               |
| Library Books                                    | 13,978.00 Dr              | 9,950.00                 | 3,083.00                 | 20,845.00 Dr              |
| Office Equipment A/C                             | 4,53,891.00 Dr            | 11,11,471.00             | 2,48,404.00              | 13,16,958.00 Dr           |
| Office Fixture A/C                               |                           | 54,720.00                | 54,720.00                |                           |
| Office Furniture A/C                             |                           | 5,460.00                 | 5,460.00                 |                           |
| OFFICE FURNITURE AND FIXTURE                     | 28,45,406.00 Dr           | 60,180.00                | 2,90,559.00              | 26,15,027.00 Dr           |
| Renovation of Old SDM Building                   | 23,47,650.00 Dr           |                          | 2,34,765.00              | 21,12,885.00 Dr           |
| V.C Residence Furniture, Fixture & Equipment A/C | 2,37,109.00 Dr            | 33,986.00                | 27,110.00                | 2,43,985.00 Dr            |
| Vehicle A/C                                      | 8,99,980.00 Dr            |                          | 1,34,997.00              | 7,64,983.00 Dr            |
| <b>Investments</b>                               | <b>31,08,15,944.00 Dr</b> | <b>34,89,21,113.00</b>   | <b>20,98,14,486.00</b>   | <b>44,99,22,571.00 Dr</b> |
| Accrued Interest A/C                             | 1,63,15,944.00 Dr         | 1,25,73,281.00           | 85,14,486.00             | 2,03,74,739.00 Dr         |
| Fixed Deposit with Corporation Bank Hmr          | 10,00,000.00 Dr           |                          | 10,00,000.00             |                           |
| Fixed Deposit with HDFC Bank Hmr                 |                           | 13,47,86,000.00          | 1,03,00,000.00           | 12,44,86,000.00 Dr        |
| Fixed Deposit with IDBI Bank, Hmr                | 2,00,00,000.00 Dr         |                          | 2,00,00,000.00           |                           |
| Fixed Deposit with KCCB Corps Fund               |                           | 2,29,00,000.00           | 2,29,00,000.00           |                           |
| Fixed Deposit with PNB                           | 4,14,00,000.00 Dr         | 6,19,50,000.00           | 2,30,00,000.00           | 8,03,50,000.00 Dr         |
| Fixed Deposit with SBOP Hmr                      | 16,91,00,000.00 Dr        | 7,90,00,000.00           | 7,11,00,000.00           | 17,70,00,000.00 Dr        |
| Fixed Deposit with UCO Bank Hamirpur             | 3,00,00,000.00 Dr         |                          | 3,00,00,000.00           |                           |
| Fixed Deposit with Vijaya Bank, Hmr              | 1,50,00,000.00 Dr         |                          | 1,50,00,000.00           |                           |
| Fixed Dep. with KCCB HMR                         | 1,80,00,000.00 Dr         | 3,77,11,832.00           | 80,00,000.00             | 4,77,11,832.00 Dr         |
| <b>Current Assets</b>                            | <b>1,88,48,212.15 Dr</b>  | <b>63,18,17,932.58</b>   | <b>62,81,20,877.00</b>   | <b>2,25,45,267.73 Dr</b>  |
| Opening Stock                                    |                           |                          |                          |                           |
| Loans & Advances (Asset)                         | 43,76,400.00 Dr           | 1,22,16,788.00           | 57,10,973.00             | 1,08,82,215.00 Dr         |
| Cash-in-hand                                     | 65.00 Dr                  |                          |                          | 65.00 Dr                  |
| <b>Carried Over</b>                              | <b>15,48,98,769.15 Dr</b> | <b>1,02,36,86,727.58</b> | <b>1,17,85,85,496.73</b> |                           |

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Hamirpur

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| Particulars                                  | Opening<br>Balance        | Transactions             |                          | Closing<br>Balance        |
|----------------------------------------------|---------------------------|--------------------------|--------------------------|---------------------------|
|                                              |                           | Debit                    | Credit                   |                           |
| <b>Brought Forward</b>                       | <b>15,48,98,769.15 Dr</b> | <b>1,02,36,86,727.58</b> | <b>1,17,85,85,496.73</b> |                           |
| Bank Accounts                                | 1,44,71,747.15 Dr         | 61,96,01,144.58          | 62,24,09,904.00          | 1,16,62,987.73 Dr         |
| Suspense A/c                                 | <b>19,089.00 Cr</b>       | <b>1,88,276.00</b>       | <b>1,69,187.00</b>       |                           |
| Suspence A/C                                 | 19,089.00 Cr              | 1,88,276.00              | 1,69,187.00              |                           |
| <b>Indirect Incomes</b>                      |                           | <b>5,54,800.00</b>       | <b>16,09,52,481.08</b>   | <b>16,03,97,681.08 Cr</b> |
| EXAMS. & ITS RELATED FEE                     |                           | 3,00,300.00              | 8,91,99,139.22           | 8,88,98,839.22 Cr         |
| INTEREST EARNED                              |                           |                          | 3,15,09,858.00           | 3,15,09,858.00 Cr         |
| OTHER MISC. RECEIPTS.                        |                           | 1,250.00                 | 16,39,766.16             | 16,38,516.16 Cr           |
| AFFILIATION FEE                              |                           |                          | 99,50,000.00             | 99,50,000.00 Cr           |
| APPLICATION PROCESSING FEE                   |                           |                          | 3,70,000.00              | 3,70,000.00 Cr            |
| Attached Vehicle Deduction                   |                           |                          | 8,843.00                 | 8,843.00 Cr               |
| COUNSELLING FEE                              |                           |                          | 57,00,000.00             | 57,00,000.00 Cr           |
| INCOME FROM SALE OF PROSPECTUS               |                           |                          | 32,323.00                | 32,323.00 Cr              |
| INSPECTION FEE                               |                           |                          | 47,25,000.00             | 47,25,000.00 Cr           |
| Licences Fee for Residential Accomodation    |                           |                          | 21,175.00                | 21,175.00 Cr              |
| Mis Receipt in Bank Not Identified           |                           |                          | 1,84,487.00              | 1,84,487.00 Cr            |
| State Level Common Entrance Examintion Fee   |                           | 2,53,250.00              | 1,19,58,289.70           | 1,17,05,039.70 Cr         |
| STUDENT UNIVERSITY REGISTRATION FEE          |                           |                          | 56,53,600.00             | 56,53,600.00 Cr           |
| <b>Indirect Expenses</b>                     |                           | <b>3,83,28,483.50</b>    | <b>1,44,383.00</b>       | <b>3,81,84,100.50 Dr</b>  |
| Advertisement Expenses A/C                   |                           | 9,32,763.00              |                          | 9,32,763.00 Dr            |
| Audit & Legal Charges                        |                           | 47,170.00                |                          | 47,170.00 Dr              |
| Bank Charges                                 |                           | 16,738.50                |                          | 16,738.50 Dr              |
| Books Journalism & Newspaper                 |                           | 29,999.00                |                          | 29,999.00 Dr              |
| Deperciation                                 |                           | 16,69,640.00             |                          | 16,69,640.00 Dr           |
| Electercity Charges A/c                      |                           | 1,46,666.00              |                          | 1,46,666.00 Dr            |
| Exam. Deptt. General Expenses                |                           | 1,00,15,426.00           | 16,648.00                | 99,98,778.00 Dr           |
| Examination Deptt. Printing Expenses         |                           | 20,84,443.00             |                          | 20,84,443.00 Dr           |
| Financial Assistant to Affiliated Institutes |                           | 2,10,000.00              |                          | 2,10,000.00 Dr            |
| Hire Vehicle Expenses A/C                    |                           | 7,40,906.00              |                          | 7,40,906.00 Dr            |
| Honorarium/Remuneration A/C                  |                           | 12,47,242.00             |                          | 12,47,242.00 Dr           |
| Hospitality/ Refreshment Expenses A/c        |                           | 1,62,781.00              |                          | 1,62,781.00 Dr            |
| IT Hardware Equipment Repair A/C             |                           | 1,46,792.00              |                          | 1,46,792.00 Dr            |
| Medical Reimbursement Bill A/C               |                           | 1,64,044.00              |                          | 1,64,044.00 Dr            |
| Membership Fee Expenses                      |                           | 1,00,000.00              |                          | 1,00,000.00 Dr            |
| Office Expenses A/C                          |                           | 2,13,055.00              | 860.00                   | 2,12,195.00 Dr            |
| Outsourcing of Services                      |                           | 28,73,377.00             |                          | 28,73,377.00 Dr           |
| Petroll , Oil & Lubricants Expenses A/C      |                           | 1,56,703.00              | 3,884.00                 | 1,52,819.00 Dr            |
| Postage & Telegram Expenses A/c              |                           | 80,000.00                |                          | 80,000.00 Dr              |
| Printing & Stationery Expenses A/C           |                           | 2,29,319.00              |                          | 2,29,319.00 Dr            |
| Rent ,Rates & Taxes                          |                           | 3,74,292.00              | 21,000.00                | 3,53,292.00 Dr            |
| Repair & Maintenance of Vehicle A/C          |                           | 67,646.00                |                          | 67,646.00 Dr              |
| Salary A/C                                   |                           | 1,55,48,488.00           | 1,01,678.00              | 1,54,46,810.00 Dr         |
| Sanitary Expenses                            |                           | 15,200.00                |                          | 15,200.00 Dr              |
| Telephone Expenses A/C                       |                           | 1,40,902.00              |                          | 1,40,902.00 Dr            |
| Travelling Allowance A/C                     |                           | 6,73,753.00              | 313.00                   | 6,73,440.00 Dr            |
| V.C Residence Expenses A/c                   |                           | 11,475.00                |                          | 11,475.00 Dr              |
| Vehicle Insurance Expenses A/C               |                           | 29,112.00                |                          | 29,112.00 Dr              |
| Vehicle Registration & Taxes Expenses        |                           | 195.00                   |                          | 195.00 Dr                 |
| Wages A/c                                    |                           | 1,95,450.00              |                          | 1,95,450.00 Dr            |
| Water Charges HPTU Office Hmr                |                           | 4,906.00                 |                          | 4,906.00 Dr               |
| Profit & Loss A/c                            | 15,48,79,680.15 Cr        | 27,70,93,260.73          |                          | 12,22,13,580.58 Dr        |
| <b>Grand Total</b>                           |                           | <b>1,33,98,51,547.81</b> | <b>1,33,98,51,547.81</b> |                           |

  
 Finance Officer  
 H.P. Technical University  
 Hamirpur-177001