



# Hemchandracharya North Gujarat University

**PATAN- 384 265 (N.G.)**

**Accredited by NAAC with "A" Grade (CGPA 3.02)**

## TO WHOMSOEVER IT MAY CONCERN

It is certified that University has verified the below mentioned figures from the records financial statement of Hemchandracharya North Gujarat University Patan. The below mentioned figures are found to be true & correct according to the University record

### Total Expenditure incurred on maintenance of physical facilities and academic support facilities for the last five years: (NAAC assessment period)

Year	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Expenditure (INR)	5,67,94,528	4,56,24,001	6,87,37,737	6,59,18,442	5,80,34,120

Chief Account Officer,

Hemchandracharya North Gujarat University, Patan

Date: 23/01/2023

Place: Patan





# Hemchandracharya North Gujarat University

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It is certified that University has verified the below mentioned figures from the records financial statement of Hemchandracharya North Gujarat University Patan. The below mentioned figures are found to be true & correct according to the University record

### Total Expenditure excluding salary for the last five years: (NAAC assessment period)

Year	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Expenditure (INR)	11,19,39,726/-	11,81,81,439/-	11,38,57,214/-	12,25,19,195/-	15,52,08,531/-

Chief Account Officer,

Hemchandracharya North Gujarat University, Patan

Date: 03/01/2023

Place: Patan





# Hemchandracharya North Gujarat University

**PATAN - 384 265 (N.G.)**


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It is certified that University has verified the below mentioned figures from the records financial statement of Hemchandracharya North Gujarat University Patan. The below mentioned figures are found to be true & correct according to the University record

### Total Expenditure Including salary for the last five years: (NAAC assessment period)

Year	2017- 2018	2018- 2019	2019- 2020	2020- 2021	2021- 2022
Expenditure (INR)	26,14,50,548/-	26,50,65,205/-	28,67,62,528/-	28,00,54,929/-	33,99,83,290/-

  
Chief Account Officer,

Hemchandracharya North Gujarat University, Patan

Date: 03/01/2023

Place: Patan



**Hemchandracharya North Gujarat University  
(Patan)**

**Balance Sheet as at 31st March 2018**

Particulars	Sch. No.	Amount (Rs.)
<b>Sources of Funds:</b>		
University funds	1	1879632958
Non recurring Grant	2	853338309
Deposit	3	45529128
Sundry Liabilities	4	1200000
U.G.C. Fellowship & Scholarship Payable	5	3714753
<b>Total</b>		<b>2783415148</b>
<b>Application of Funds:</b>		
Fixed Assets (Construction)	6	659410113
U. G. C. Fixed Assets	7	198747435
Other Fixed Assets	8	416593511
Misc. Fixed Assets	9	1134708
Advances	10	104350559
Cash & Bank Balance	11	1403178822
<b>Total</b>		<b>2783415148</b>

**Examined and Found Correct.**

**For, M/s S. D. Mehta & Co.**  
Chartered Accountants



**Shaishav Mehta**  
(Partner)



Place: Ahmedabad  
Date: 10/10/2018

  
**For, Hemchandracharya  
North Gujarat University**

  
**Chief Accounts officer**

**Registrar**

## Hemchandracharya North Gujarat University (Patan)

**Income and Expenditure account for the year ended on 31st March 2018**

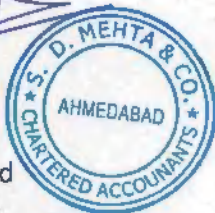
Particulars	Sch. No.	Amount (Rs.)
<b>Expenditure:</b>		
Employee Salary Expenses	12	111939726
Administrative Expenses	13	27051291
Estate Branch Expenses	14	4991673
Self Finance Courses Expenses	15	12466947
Other Expenses	16	92660684
Own Fund Expences	17	12340227
<b>Total</b>		<b>261450548</b>
<b>Income:</b>		
Sports Activities Income	18	541065
Grantable Dept. Income	19	9105731
Examination Income	20	66735789
Government Grant Income	21	95391803
Other Income	22	21302516
M.Phil Income	23	498348
P.HD. Income	24	2864292
Donation Interest Income	25	104820
<b>Total Income</b>		<b>196544364</b>
Transfer To University Fund		64906184
<b>Total</b>		<b>261450548</b>

**Examined and Found Correct.**

**For, M/s S. D. Mehta & Co.**  
Chartered Accountants

**Shaishav Mehta**  
(Partner)

Place: Ahmedabad  
Date: 10/10/2018



**Chief Accounts officer**

**For, Hemchandracharya  
North Gujarat University**

**Registrar**

# Hemchandracharya North Gujarat University

(Patan)

Schedules forming part of the accounts for year 2017-18

Schedule No. 1 University funds	Amount (Rs.)
<b>Endowment Fund</b>	
Auditorium Donation	2500000
BBA Donation	5300000
Convention Hall For Donation	10000000
B.Ed. Federation Donation	318476
Community Sci. & Tech. Centre	1100000
Computer Centre Donation	1587000
Computer Donation	150000
Continue Education Centre Donation	860000
Donation for MSW. Books A/c	500
English Deptt. Computer Donation	25000
Fax Machine Donation	17500
Gujarat Sahiya Parisad 41 Adhivation A/c	247191
Gandhi Smruti Building Donation	2650
Library Books Donation	324060
Library Building Donation	5100000
Library Furniture (Reading Quebicals)	300000
Maths Books Donation	100000
M.B.A. Books Donation	165069
M.B.A. Center Donation	3611000
M.B.A./ M.C.A. Poor Student Donation A/c	400000
M.Ed. Devlopment Donetion A/c	950000
Micro Department Books Donation	100000
N.S.S. Volunteers Donation	5025
P.G. Dept. English Books Donation	25000
Staff Quaters Children Park Donation	51000
Staff Welfare Fund Donation	26801
University Developement Donation	82252
Water Cooler Donation	28666
<b>Corpus Fund</b>	
Aanart Donation	25001
Best Ethlet Prize Donation A/c	25000
Computer Tech. Edu. (MP Patel Trust) Donation	1500000
Donation For Championship Trophy A/c	90000
Donation For I.H.Sheth Schollership (Maths)	60111
Donation - V.D. Gardi Chair Donation A/c	10000000
Dr. Tapasvi Nandi Vyakhyanmala Donation A/c	100000
Goldmedal Donation	2333758
Guruvandana Sanskruti Vyakhyanmala	111111
General Chemipionshiop (Revaba) Trophy Donation	51000
Hem. Sahitya Research Donation	501000
M.I.Prajapati Sanskrit Vyankhy	30000
Donation For Prize For Sanskrit Student	600000
Siddhhem Prakasan Donation	750000



Sports Activities Donation	61000
Umashankar Joshi Vyankhyanmala	50000
Mohanlal Patel Vyakhanmala Donetion	500000
Matching Grant(U.G.C.)	12438694
University Corpus Fund	81000
<b><u>Uni. Other funds / Non Recurring Income</u></b>	
Own Fund (University)	286332044
Library Devlopment Fund	1575236
Relief Fund A/c	960667
Sport Complex Fund	45152816
University Reserve Fund	836520869
B.Ed. Vacation / I.A.S. Training	24888
M.B.A. Deptt. (Own Fund)	747900
B.Ed. Cell Own Fund	1588560
<b><u>Depreciation Fund</u></b>	
Depreciation Fund Books/software A/c	77971001
Depreciation Fund Computer A/c	59817591
Depreciation Fund Building A/c	378374754
Depreciation Fund Electrionic & Other A/c	78970431
Depreciation Fund Furniture/Dead Stock A/c	41865656
Depreciation Fund Vehical A/c	7045679
<b>Total</b>	<b>1879632958</b>



# Hemchandracharya North Gujarat University

(Patan)

Schedule No. 2 Non Recurring Grant	Amount (Rs.)
Admini. Building Grant A/c	8869006
Books Grant A/c	7000
Bore Well Grant A/c	400000
Boys Hostel T.D.D. Grant A/c	32500000
Chem. Building - Gas Pipe Line	1354416
Chemistry Building Grant A/c	9073000
Chemistry Glassware Grant A/c	5276000
College Development Grant A/c	52599
Compound Wall Grant A/c	2415498
Electrification Grant A/c	291266
Grant-Bsnl Connectivity	6000000
Centre For Excellance Grant	4528712
Grant- Deptt. Of Sports Medicine A/c	11980875
Grant For Repairing A/c	100000000
Ladies Hostel T.D.D. Grant A/c	23300000
Grant- NBHM Books A/c	1808726
Grant- School Architech Degree Course A/c	26993000
Health Centre (M.P.Grant) A/c	465148
Hospital Management Grant A/c.	140100000
Internet Broadband Campus Connection A/c	1435150
Khalkuva Grant A/c	174000
Khedbrama Campus Grant A/c	47200000
Ladies Hostel Const. Grant (MP) A/c	1218785
Land Acquisition Grant A/c	148695473
Language Lab. Grant. A/c	750000
Library Building Grant A/c	5000000
Life Science Building Grant	2069000
Other Non Recurring Grant A/c	3236000
Overhead Tank Grant A/c	630000
P.G.Department Grant A/c	717000
Russa Grant A/c	50000000
Staff Quaters Grant A/c	14293753
Student Eminities Grant A/c	4792000
U.G.C. Development Grant 10th Plan A/c	26205504
U.G.C. Boys Hostel Grant A/c	5000000
U.G.C. B. Voc Progam Grant A/c	6500000
U.G.C Career Course Grant A/c	1260000
U.G.C. Compu. Centre Upgradation	1600000
U.G.C. Development Assit. Grant A/c	106316398
U.G.C. - Estabilshment Of Comp. Center Grant	1800000
U.G.C. Infonet Program Grant A/c	3809000
U.G.C. In Tro. Of M.B.A. Program Grant A/c	1600000
U.G.C. Merged Schemes Grant A/c	35256000
U.G.C. School for Language Grant A/c	3500000
U.G.C. - Grant Ofr Silver Jubilee A/c	1250000
U.G.C. Yoga Grant A/c	100000
V.C. / Registrar Bungloz Grant	3515000
<b>Total</b>	<b>853338309</b>





# Hemchandracharya North Gujarat University

(Patan)

Schedule No. 3 Deposit	Amount (Rs.)
Architect / MUP Deposit A/c.	1045312
Caution Money	1795175
College Deposit	10677242
Earnest Money & Security Deposits	15633749
Election Deposit	17200
Gandi Smruti Deposit A/c	396500
Laboratory Deposit	6400
Ladies/ Boys Hostel Dep. A/c	1362050
Lecturer / Principal Deposit A/c	4514913
Lib. Deposit	716395
Othar Deposit A/c	317889
Retention Money	9027978
Staff Quaters Deposit	18325
<b>Total</b>	<b>45529128</b>

Schedule No. 4 Sundry Liabilities	Amount (Rs.)
Employee Credit Socity A/c	4500
Group Insurance A/c	51252
Gujcost Grant A/c	522500
Karmachari Kalyan Trust A/c	450
Stamp Duty A/c	21210
Research Grant A/c	689750
Unicef Grant A/c	-93900
G.P.F. A/c	4238
<b>Total</b>	<b>1200000</b>

Schedule No.5 U.G.C. Fellowship & Scholarship Payable	Amount (Rs.)
U.G.C Rajiv Gandhi National Fellowship	2344363
U.G.C. - Shodhaganga Project Grant A/c	1620000
U.G.C. - Misc Fellowship and Scholarship payable	-249610
<b>Total</b>	<b>3714753</b>



# Hemchandracharya North Gujarat University

(Patan)

Schedule No. 6 Fixed Assets (Construction)	Amount (Rs.)
Const. Of BBA Building A/c	14979107
Const. Of Adm. Building-Own Fund A/c	1893156
Const. Of Administrative Building A/c	9692850
Const. Of Auditorium Building A/c	4743084
Const. Of Amphi Theatre A/c	2865182
Const. Of Architech Construction A/c	55411539
Const. Of A.T.M. (Self Fin.) entre A/c	2798768
Const. Of Bore Well A/c	419588
Const. Of Boys Hostel 2nd Floor. A/c	2013613
Const. Of Boys Hostel - T.D.D. A/c	35937507
Const. Of Cash Counter /Godown A/c	1171986
Const. Of C C Road A/c	9040299
Const. Of Chemical Stores A/c	2034977
Const. Of Chemistry Building A/c	10964113
Const. Of Chricket Peach	491438
Const. Of C.K Zaveri Distance Edu. Center A/c	4231668
Const. Of Community Sci. Center A/c	2460433
Const. Of Compound Wall A/c	5402820
Const. Of Computer Center Building A/c	2853126
Const. Of Cont. Edu. & Carrier Dev. Center A/c	1055405
Const. Of Convention Center A/c	82313350
Const. Of Dining Hall A/c	690612
Const. Of Examination Godown A/c	349536
Const. Of Health Center A/c	676696
Const. Of Inservice Hostel A/c	7839606
Const. Of Hostel 'B' Wing A/c	8799330
Const. Of Khal Kuwa A/c	520643
Const. Of Khedbrahma Campus	9228396
Const. Of Ladies Hostel A/c	18557888
Const. Of Ladies Hostel (T.D.D.) A/c	21724068
Const. Of Ladies Hostel First Flour A/c	44529
Const. Of Library Building A/c	9681129
Const. Of M.B.A. Building A/c	3917497
Const. Of M.Sc. I.T Deptt. A/c	21688261
Const. Of M.S.W Deptt. A/c	5345209
Const. Of Overhead Tank. A/c	1846318
Const. Of Sports Complex . A/c	17897462
Const. Of Staff Quarters A/c	15030975
Const. Of Sports Hall A/c	314858
Const. Of P.G. Boys Hostel A/c	20567256
Const. Of Gandhi Smruti (Stamp Duty) A/c	75087
Const. Of Student Amenities Bulding A/c	5635164
Const. Of V.C / P.V.C. / Register Bungolws A/c	4541497



Const. Of V.C. / P.V.C. Office & Road A/c	7810978
Const. Of Education Deptt.A/c	9189954
Const. Of Guest House A/c	19502969
Const. Of Main Gate Exp. A/c	1090413
Const. Of Result Center A/c	18011630
Const. Of School Of Language A/c	3147859
Const. Of Hospital Menegment A/c	38353178
Const. Of Resident Hostel A/c	8842315
Const. Of Renovation Of Uni. Building A/c	121485463
Const. Of Teaching Staff Quarter A/c	4229328
<b>Total</b>	<b>659410113</b>

<b>Schedule No 7 U. G. C. Fixed Assets</b>	<b>Amount (Rs.)</b>
<b>U.G.C. Development (Non-Recurring)</b>	
UGC Boys Hostel Construction Second flour. A/c	2766826
UGC Teaching staff Quartes Construction A/c	5554911
UGC Boys Hostel Construction Exp. A/c	41528921
UGC Life Science Building Const. A/c	11363851
UGC Mathematics Deptt. Construction A/c	13351315
UGC 11th Plan-plant Mashinery A/c	1117250
Ugc 11th Plan-Tractor & Luxury Bus A/c	1918944
U.G.C. Books (Non- Recurring)	14559217
U.G.C. Boys Hostel Dead Stock / Furniture A/c	66478
U.G.C. College Dev. Grant-Computer	52599
U.G.C. Computer	4036694
U.G.C. Computer Upgration	1641810
U.G.C. Const. C. C. Road A/c	6167479
U.G.C. C. C. Road Construction 10th Plan A/c	116323
U.G.C. Dead Stock A/c	317972
U.G.C. Eaquipments	14491960
U.G.C. Infonet Program Grant Exp. A/c	531392
U.G.C. Library Computerization	105830
U.G.C. M.B.A. Intro. Program	1365000
U.G.C Other Fixed Assets A/c	5334258
U.G.C. Yog Center Dead Stock / Furniture A/c	118350
U.G.C. - Silver Park / Cercle Exp. A/c	6616333
U.G.C. - Software (Devlopment)	657000
U.G.C. - Teaching Staff Quarters Const. A/c	709565
U.G.C. Book (24Nr)	4185883
U.G.C Basic Facilities For Women (24 NR)	1108665
U.G.C Campus Devlopment (24 NR) A/c	722974
U.G.C. Const. Of Buildinga (24 NR) A/c	2572016
U.G.C Devlopment ICT (24 NR)	9220470
U.G.C ENCORE Faculty Exp (24 NR)	296774
U.G.C Lab Equipment & Infra. (24-Nr) A/c	15951754
U.G.C Student Amenities Including Hostels (24-Nr)	2006740
UGC VSAT I nternet Connection A/c	1071000



**U.G.C. - Merged Schemes (Non-Recurring)**

UGC Ladies Hostel First Flor Const. Exp A/c	5759876
U.G.C. Const. of Language Deptt. a/c	7816655
U.G.C. - Dying Holl Construction A/c	4996977
U.G.C. Career & Counsil Cell Comp./Equ./Books	69604
U.G.C. - CIMF Cell Computer / Equ. A/c	125443
U.G.C. Merged Scheme-Entry In Service	762387
U.G.C. Merged Scheme-Net Coaching A/c	867404
UGC Women Day Care Center Exp. A/c	1688018
U.G.C. Entry In Service Comp./Eqe./Books A/c	66350
U.G.C. Equal Oppert. Cell Comp./Eqe/Book(NR)	25675
U.G.C. Health Center Instruments A/c	241000
U.G.C. Net/ Sleat Comp./Equ./Books A/c	433978
U.G.C. Sport Infrastructure A/c	3800661
Women Day Care Center Exp. A/c	250337
Remedial Coaching Class Comp. Hardware A/c	216517
<b>Total</b>	<b>198747435</b>



# Hemchandracharya North Gujarat University

(Patan)

Schedule No 8 Other Fixed Assets	Amount (Rs.)
Computer Centre Fix Assets	5910924
Computer Sci. Deptt. Fixed Assets	26120033
Administrative Fixed Assets	190123620
Astrology Fix Assets	55903
Architech Assets	11951648
B.B.A. Fixed Assets	5674793
B.Ed. Cell Fixed Assets	634707
Biotech Fixed Assets	2625904
B.Lib./ M.Lib. Fixed Assets	2715616
B.P.Ed. / M.P.Ed. Fixed Assets	2959127
Chemistry Deptt. Fixed Assets	24722224
Engilsh Deptt. Fixed Assets	18432
Examination Fixed Assets	6221066
Hospital Man. Fixed Asset	8814779
Indian Dispora Fixed Assets	368907
Journailsm Deptt. Fixed Assets	1209845
Library Branch Fixed Assets	24101595
Life Sci. Deptt. Fixed Assets	13984022
L.L.M. Fixed Assets	387664
Maths Deptt. Fixed Assets	2290301
M.B.A. Deptt. Fixed Assets	4623620
M.C.A Fixed Assets	5668500
M.Ed Fixed Assets	679075
M.Pharm Fixed Assets	2966179
M.Sc. Tech. Fixed Assets	298714
M.S.W. Fixed Assets	450676
N.S.S. Fixed Assets	45432
P.G.D.C.A. Fixed Assets	50457
P.G.Deptt. Fixed Assets	1016009
P.G.D.M.L.T. Fixed Assets	85197
PGIS / PGDD Fixed Assets	1433776
Phycis / Electronics Deptt. Fixed Assets	2781172
Russa Grant Exp.	48416730
Sanskrit Department Fix Assets	282000
Sports Complex Fixed Assets	38577
Sports & Medicine Fix Assets A/c	1457769
B.Voc. Fashion Desgion Instrument A/c	2565184
Career & Counsil Cell Comp. Hardware A/c	70500
Car Purchase A/c	4396010
Hostel Dead Stock A/c	1828522
Jainology Deptt. Dead Stock A/c	30699
Language Leb Dead Stock A/c	986099
N.B.H.M. Books Exp.	1881281
School Of Language Dead Stock A/c	30699
Result Center Dead Stock A/c	660824
World Class University Infrastructur A/c	2958700
<b>Total</b>	<b>416593511</b>

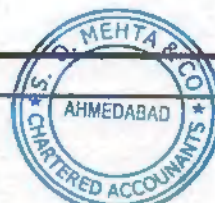


**Hemchandracharya North Gujarat University**  
(Patan)

<b>Schedule No 9 Misc. Assets</b>	<b>Amount (Rs.)</b>
C.P.F. Cur. Assets	6123
Electric Deposit A/c	713048
Gas Connection Deposit A/c	40800
L.I.C. Pention Scheme A/c	243680
National Intrigation Camp	46335
Nitin Construction	8715
Rent Cur. Assets	1000
Sundry Balance	45107
Telephone Deposit	29900
<b>Total</b>	<b>1134708</b>

<b>Schedule No 10 Advances</b>	<b>Amount (Rs.)</b>
N.S.S. Activities Advances	15465
Central Admission Commite Adv. A/c	21000
Cultural Activities Adv. A/c	85315
Educational Improvement Advance	4298
Extramural Shibir Adv. A/c	85245
Health Adv. Shibir Adv. A/c	7179
Moot Court Adv. A/c	1000
Other Advances	189027
Que./Examiner Meeting Advances	68481
Shibir Adv. DPE A/c	175595
Speech Compitition Adv. A/c	32250
Sports Compitition Adv. A/c	782418
Study Shibir Adv. A/c	30894
Syllabus Improvement Adv. A/c	12343
Syllabus Shibir Adv. A/c	77944
Teachers Workshop Advances	909
Vyakhyanmala Adv. A/c	5608
Youth Welfare Shibir Adv. A/c	42000
Staff Advances	4594853
College Advances	32206243
Department Advances	55089905
P.G.Centre Advance	10822588
<b>Total</b>	<b>104350559</b>

<b>Schedule No 11 Cash and Bank Balance</b>	<b>Amount (Rs.)</b>
Fixed Deposit	1346266685
Cash-In-Hand	41027
Bank Accounts	56871109
<b>Total</b>	<b>1403178822</b>



**Hemchandracharya North Gujarat University**  
(Patan)

**Schedules of Income and Expenditure for the year ended on 31st March 2018**

Schedule No. 12 Employee Salary Expenses	Amount (Rs.)	
	Expense incurred	Recovery of expenses
7th Pay Difference A/c	8679454	
Architect Salary Exp. A/c	4340023	
Chemistry Salary Exp A/c	960128	
DPE / NSS Branch Salary Exp A/c	2237432	
Employee Bonus Exp A/c	2239678	
Estate Branch Salary Exp A/c	4150223	
Exam Section Salary Exp A/c	12884675	
Leave Encasement Exp A/c	4987525	
Library Branch Salary Exp A/c	2127355	
Life Science Salary Exp A/c	1299971	
LTC Exp A/c	179484	
Maths Salary Exp A/c	452667	
MBA Salary Exp A/c	1095725	
Medical Reimbursement Exp A/c	30866	
Micro Salary Exp A/c	4500	
PG Dptt. Non Teaching Staff Salary Exp A/c	2473845	
PG Dptt. Teaching Staff Salary Exp A/c	39603676	
PVC Salary Exp A/c	76647	
Registrar Office Salary Exp A/c	21031671	
Self Finance Allownces Exp A/c	798763	
Transport Allownces Exp A/c	27693	
Vice Chancellor Salary Exp A/c	2346150	
Salary Deduction		88425
<b>Total Employee Salary Expenses</b>		<b>111939726</b>



**Hemchandracharya North Gujarat University**  
(Patan)

Schedule No. 13 Administrative Expenses	Amount (Rs.)	
	Expense incurred	Recovery of expenses
Advertisement Exp. A/c	877841	
Audit Exp. A/c	50000	
Bank Commision A/c	156547	
Committee Exp A/c	762382	
Computer Maintenance Exp. A/c	1820182	
Computer Stationary Exp A/c	54635	
Dead Stock Repairing Exp. A/c	593620	
Election Exp A/c	904690	
Electricity Exp A/c	4788061	
Health Center Honorium Exp A/c	3400	
Health Center Medicine Exp A/c	55339	
Hostel Exp. A/c	79190	
Insurance Premium Exp A/c	544238	
Internet Exp A/c	98662	
Legal Exp A/c	1102390	
Membership Exp A/c	693375	
Misc. Exp A/c	410551	
Office Hospotality Exp A/c	62051	
Post & Telegram Exp A/c	691803	
Profesional Fee Exp A/c	25000	
Seminar Exp A/c	202522	
Staff Travelling Exp A/c	296164	
Staff Uniform Exp A/c	35356	
Staff Welfare Exp A/c	215000	
Stationary & Printing Exp A/c	1149176	
ST Hostel Mess Exp A/c	3910320	
Sweeper Exp A/c	2026556	
Syllabus Exp A/c	31919	
Technical/ Semi Tech/ Office Assi. Salary Exp A/c	25396683	
Telephone Exp A/c	313149	
VC/ PVC Hospitality Exp A/c	4580	
Vehical Fee Exp A/c	850204	
Vehical Maintainance Exp A/c	524491	
Elegibility Fee A/c		311200
Enrollment / Registration Fee Income		7311146
Forms /Publication Income A/c		797860
Hostel Income A/c		1257400
Legal Fee Income A/c		1397000
Migratlon Fee Income A/c		206200
Other Misc Income A/c		10139630
Registration Fee Income A/c		16700
Seminar Registration Income A/c		241650
<b>Total Administrative Expenses</b>		<b>27051291</b>

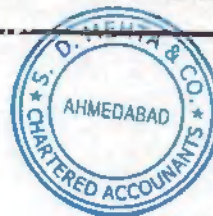




**Hemchandracharya North Gujarat University**  
(Patan)

Schedule No. 14 Estate Branch Expenses	Amount (Rs.)	
	Expense incurred	Recovery of expenses
Borewell Exp.	44400	
Estate Branch Mis. Exp.	819692	
Gardening Exp.	1451011	
Rent & Taxes Exp	1637792	
Repairing & Maintenance (Civil) Exp	623539	
Repairing & Maintenance (Electrical) Exp	417739	
Estate Branch Income		2500
<b>Estate Branch Expenses</b>		<b>4991673</b>

Schedule No. 15 Self Finance Courses Expenses	Amount (Rs.)	
	Expense incurred	Recovery of expenses
Astrology Expenses	148901	170500
B.B.A. Expenses	5048014	1099483
Bio Tech Expenses	2190154	831505
B.Lib./M.Lib. Expenses	974254	1490050
Comman Self Finance Exp.	18651839	
Computer Science Deptt.(MCA/PGDCA/M.SC.IT) Exp.	12278857	14666697
Jainology Expense	51885	6000
Journalism Expense	114756	584120
L.L.M. Expense	1334611	6649054
M.Ed. Expense	2132395	80000
M.P.E. Expense A/c	3988202	1397405
M.Pharm Expense A/c	26688	
M.S.W. Expense	3344497	2419264
PGIS / PGDD Expense A/c	347468	248574
Physics / Electronics Deptt. Expense	1453182	2381420
P.G.D.M.L.T Exp.	92600	440490
Log Center Income	181800	172350
B.Com Programme Fee Income A/c		4316931
B.Com Visting Lec. Remm. Exp.	157449	
Bio- Tech Income		818030
MA Education Income		15000
M.Com Income		16400
Master Of Urban Planning Income		1700000
Zoology Fee Income		2430
BSW Income		544902
<b>Self Finance Courses Expenses</b>		<b>12466947</b>



# Hemchandracharya North Gujarat University

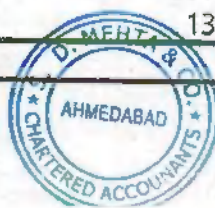
(Patan)

Schedule No. 16 Other Expenses	Amount (Rs.)	
	Expense incurred	
B.Ed. Cell Exp A/c		59100
Computer Center Mis. Exp A/c		633092
Extramural Activities Exp A/c		154620
Library Branch Exp A/c		403517
NSS Exp A/c		314334
UGC Development (Recurring) Exp		9624493
UGC Merged Schemes (Recurring) Exp		707620
UGC Project Recurring Exp A/c		3230561
AISHE Grant Exp		23465
CASH Committee Exp A/c		19745
CCC Onilne Exam Exp A/c		507334
Central Admission Exp A/c		734330
Depreciation Exp A/c		75281583
Khed Bramha Campud Dev. Exp		150369
AAC Seminar Exp A/c		191269
Uditchya A/c		239121
Uni. Establishment Day Celebration Exp		386131
<b>Other Expenses</b>		<b>92660684</b>

Schedule No. 17 Own Fund Expenses	Amount (Rs.)	
	Expense incurred	
Computer Center Salary Expenses		6037669
Estate Branch Fix Remm. A/c		160600
Own Fund Misc. Expenses		1971238
Salary Of Vole. Land / Compt. (SF) A/c		4170720
<b>Own Fund Expenses</b>		<b>12340227</b>

Schedule No. 18 Sports Activities Income	Amount (Rs.)	
	Receipt	Expenses incurred for such receipt
Soprts / Cultural Activities Income	7819453	
Soprts Activities Expence		4831644
Youth Welfare Expence		2446744
<b>Total</b>	<b>7819453</b>	<b>7278388</b>
<b>Sprts Activities Expenses</b>		<b>541065</b>

Schedule no. 19 Grantable Dept. Income	Amount (Rs.)	
	Receipt	Expenses incurred for such receipt
Architech	6958258	3904848
Chemistry	2560549	318219
Engilsh	101825	364666
Hospital Management	2700910	1723569
Life Sci. - Botany	21705	
Life Science	2006000	825577
Maths	885724	205068
MBA	2087828	789853
Sanaskrit	132600	217868
<b>Grantable department income</b>		<b>9105731</b>



**Hemchandracharya North Gujarat University**  
(Patan)

Schedule No. 20 Examination Income	Amount (Rs.)	
	Receipt	Expenses incurred for such receipt
Degree Fees / Forms A/c	198870	
Duplicate Marksheet Fees A/c	209940	
Exam Fees / Forms A/c	169198519	
Exam. Misc. Income A/c	2571940	
Pulping Of Answer Book & Waste Papers A/c	55400	
Recheking/Re Assessment Fees A/c	2419645	
Central Assessment Exp A/c		13755132
Degree Certificate Exp A/c		-1400
Dummy / Dispatch Exp A/c		17253521
Exam Advertisement Exp A/c		4425
Exam Allownce Exp A/c		1319258
Exam Commitee Exp A/c		603039
Exam Conducting Exp A/c		34201126
Exam Confidential Printing Exp A/c		5353130
Exam Data Entry Exp A/c		37621
Examiner's Remmuneration Exp A/c		5344306
Exam Misc. Exp A/c		105398
Exam Online / Digital Activities Exp A/c		222780
Exam Post & Travelling Exp A/c		173476
Exam Staff Travelling Exp A/c		66026
Exam Stationary & Printing Exp A/c		562617
Exam Vehical Exp A/c		594542
Exam Zerox Exp A/c		1560
Obserev Exp A/c		7834741
Practical Exam Misc. Exp A/c		14609888
Printing Of Answer Books Exp A/c		4236000
Re. Cheking / Re. Assesment Exp A/c		1641339
<b>Examination income</b>		<b>66735789</b>

Schedule No. 21 Government Grant Income	Amount (Rs.)
Grant For Ambedkar Chair A/c	7000000
Grant Hospital Management A/c	4465000
Grant Maintanance A/c	82344000
ST Hostel Meintanance Grant	1377003
UGC Other Grants	205800
<b>Government grant income</b>	<b>95391803</b>

Schedule No. 22 Other Income	Amount (Rs.)
CCC Online Exam Income	1300000
Other Donetion	140000
P.G. Center Income	16499671
Deepchand Gardi Chair Income	119850
Tablet Income	88845
University Reccrutment Fee A/c	2048500
UGC Project Recurring Income	1105650
<b>Other income</b>	<b>21302516</b>



**Hemchandracharya North Gujarat University**  
(Patan)

Schedule No. 23 M.Phil Income	Amount (Rs.)	
	Receipt	Expenses incurred for such receipt
M.Phil Income	1885675	
M.Phil Chemistry		73200
M.Phil Commerce		148860
M.Phil Economics		397976
M.Phil Education		9000
M.Phil English		42500
M.Phil Gujarati		97824
M.Phil Hindi		2000
M.Phil History		104360
M.Phil Library Science		76566
M.Phil Mis.		61065
M.Phil Phy. Edu.		73572
M.Phil Psychology		131972
M.Phil Sanskrit		18452
M.Phil Sociology		149980
<b>M. Phil course Income</b>		<b>498348</b>

Schedule No. 24 P.HD. Income	Amount (Rs.)	
	Receipt	Expenses incurred for such receipt
P.HD.	7601820	4737528
<b>P. Hd. Course income</b>		<b>2864292</b>

Schedule No. 25 Donation Interest Income	Amount (Rs.)	
	Receipt	Expenses incurred for such receipt
Deepchand Gardi Chair Donation	718590	327539
Ambedkar Chair Exp	42995	60146
Interest Of Gold Medal	316449	530070
Interest of Guruvandana Vyakhanmala Donation	8571	101094
Hemchandracharya Samaroh Expenses		248172
Mohanlal Patel Vyakhyanmala Expenses		18679
Dr. Tapasvi Nandi Vyakhyanmalal Expenses	8599	12250
Umashankar Joshi Vyakhyanmala Expenses		13803
Interest Of B.Ed. Fedresion Donation	27386	
Interest Of Ethletic Trofy Donation	2061	
Interest Of Mahavir Chair Donation	85991	
Interest Of Mugatlai Thanki Donation	359	
Interest OF Revaba Trofy Donation	3884	
Interest Of Sanskrit Shishyavruti Donation	38568	
Interest Of Uditchya Upgradation Donation	7167	
Interest Of Umashankar Joshi Vyakhyanmala	1796	
Interest Of Manibhai Prajapati Vyakhyanmala	2314	
Interest Of Samajsastra Shishyvruiti Donation	7714	
Interest Of Prof. I.H. Seth Scholership	4578	
Siddhem Prakashan Nidhi Intrest	139552	
<b>Total</b>	<b>1416573</b>	<b>1311753</b>
<b>Donation interest income</b>		<b>104820</b>



## Schedule Z: Significant Accounting Policies :

### Accounting Year: 2017-18

1. The University mainly follows cash system of accounting. Accordingly, all income and expenditure of the university are mainly accounted for on cash basis.
2. Non recurring grants are duly capitalised under the head of non recurring grant in balance sheet. Donations received for specific purpose of capital nature are capitalised under endowment fund and/or corpus fund.
3. Expenditure incurred out of non recurring grant are duly capitalised under appropriate head of asset in the balance sheet. Similarly expenditure incurred out of endowment fund and/or corpus fund are also capitalised under appropriate head of asset in the balance sheet.
4. Capital grants received from UGC are capitalised under the head UGC grant in balance sheet. Capital expenditure incurred from capital UGC Grant are capitalised under the head UGC fixed assets.
5. Grants of recurring nature are treated as revenue.
6. The financial statements have been prepared under the historical cost convention on cash basis.
7. The preparation of financial statements in conformity with generally accepted accounting principles which requires management of University to make estimates and assumptions that affect the reported amount of assets and liabilities and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known / materialized.
8. Depreciation have been provided on fixed assets of the university (except land) on written down value on the basis of life of the assets estimated by the university.
9. Advances given by the university under different heads for different purposes are adjusted by the university on receipt of expenses statements from concerned persons and/or institutions.
10. Cash balance is inclusive of demand drafts/cheques on hand and cash balance is subject to physical verification.

For, M/s S. D. Mehta & Co.  
Chartered Accountants

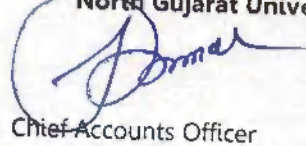


**Shaishav Mehta**  
(Partner)



Place: Ahmedabad  
Date: 10/10/2018

For, Hemchandracharya  
North Gujarat University

  
Chief Accounts Officer  
Registrar

# Hemchandracharya North Gujarat University

*Address:* University road, Patan (N.G.)-384265

Annual Audited Accounts  
For Year Ended: 31-03-2019

***AUDITORS:***

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**S. D. Mehta & Co. (Chartered Accountants)**

16-A, Ghanshyam Avenue, Near C. U. Shah College,  
Sattar Taluka Society, Income Tax,  
Ahmedabad - 380014.

**Hemchandracharya North Gujarat University  
(Patan)**

**Balance Sheet as at 31st March 2019**

Particulars	Sch. No.	Amount (Rs.)
<b>Sources of Funds:</b>		
University funds	1	2071766519
Non recurring Grant	2	1009178309
Deposit	3	49166860
Sundry Liabilities	4	3644348
U.G.C. Fellowship & Scholarship Payable	5	3837619
<b>Total</b>		<b>3137593655</b>
<b>Application of Funds:</b>		
Fixed Assets (Construction)	6	703707950
U. G. C. Fixed Assets	7	198836177
Other Fixed Assets	8	520284287
Misc. Fixed Assets	9	3478769
Advances	10	106778341
Cash & Bank Balance	11	1604508131
<b>Total</b>		<b>3137593655</b>

**Examined and Found Correct.**

**For, M/s S. D. Mehta & Co.**  
Chartered Accountants

**For, Hemchandracharya  
North Gujarat University**

**Shaishav Mehta**  
(Partner)



**Chief Accounts officer**

**Registrar**

Place: Ahmedabad  
Date: 14/10/2019

**Hemchandracharya North Gujarat University  
(Patan)**

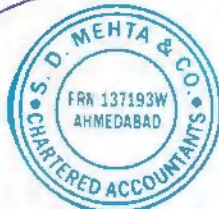
**Income and Expenditure account for the year ended on 31st March 2019**

Particulars	Sch. No.	Amount (Rs.)
<b><u>Expenditure:</u></b>		
Employee Salary Expenses	12	118181439
Administrative Expenses	13	23844711
Estate Branch Expenses	14	9459046
Self Finance Courses Expenses	15	9917990
Other Expenses	16	88747231
Own Fund Expences	17	11804551
Sports Activities Expences	18	2090876
M.Phil Expences	19	1019361
<b>Total</b>		<b>265065205</b>
<b><u>Income:</u></b>		
Grantable Dept. Income	20	8445841
Examination Income	21	14712332
Government Grant Income	22	174188800
Other Income	23	10934236
P.HD. Income	24	7579479
Donation Interest Income	25	117809
<b>Total Income</b>		<b>215978497</b>
Transfer To University Fund		49086708
<b>Total</b>		<b>265065205</b>

**Examined and Found Correct.**

**For, M/s S. D. Mehta & Co.**  
Chartered Accountants

**Shaishav Mehta**  
(Partner)



Place: Ahmedabad  
Date: 14/10/2019

**For, Hemchandracharya  
North Gujarat University**

**Chief Accounts officer**

**Registrar**

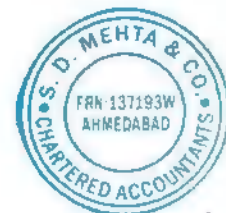


# Hemchandracharya North Gujarat University

(Patan)

Schedules forming part of the accounts for year 2018-19

Schedule No. 1 University funds	Amount (Rs.)
<b>Endowment Fund</b>	
Auditorium Donation	2500000
BBA Donation	5300000
Convention Hall For Donation	10000000
B.Ed. Federation Donation	318476
Community Sci. & Tech. Centre	1100000
Computer Centre Donation	1587000
Computer Donation	150000
Continue Education Centre Donation	860000
Donation for MSW. Books A/c	500
English Deptt. Computer Donation	25000
Fax Machine Donation	17500
Gujarat Sahiya Parisad 41 Adhivation A/c	247191
Gandhi Smruti Building Donation	2650
Library Books Donation	324060
Library Building Donation	5100000
Library Furniture (Reading Quebicals)	300000
Maths Books Donation	100000
M.B.A. Books Donation	165069
M.B.A. Center Donation	3611000
M.B.A./ M.C.A. Poor Student Donatlon A/c	400000
M.Ed. Devlopment Donetion A/c	950000
Micro Department Books Donation	100000
N.S.S. Volunteers Donation	5025
P.G. Dept. English Books Donation	25000
Staff Quaters Children Park Donation	51000
Staff Welfare Fund Donation	26801
University Developement Donation	82252
Water Cooler Donation	28666
<b>Corpus Fund</b>	
Aanart Donation	25001
Best Ethlet Prize Donatlon A/c	25000
Computer Tech. Edu. (MP Patel Trust) Donation	1500000
Donation For Championship Trophy A/c	90000
Donation For I.H.Sheth Schollership (Maths)	60111
Donation - V.D. Gardi Chair Donation A/c	10000000
Dr. Tapasvi Nandi Vyakhyanmala Donation A/c	100000
Goldmedal Donation	2639758
Guruvandana Sanskruti Vyakhyanmala	111111
General Chemipionshiop (Revaba) Trophy Donation	51000
Hem. Sahitya Research Donation	501000
M.I.Prajapati Sanskrit Vyankhy	90000
Donation For Prize For Sanskrit Student	600000
Siddhem Prakasan Donation	750000
Sports Activities Donation	61000
Umashankar Joshi Vyankhyanmala	50000
Mohanlal Patel Vyakhanmala Donetion	500000
Matching Grant(U.G.C.)	12438694
University Corpus Fund	81000



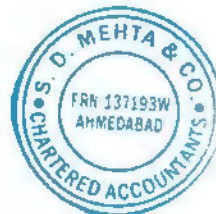
<b>Uni. Other funds / Non Recurring Income</b>	
Own Fund (University)	442680510
Library Development Fund	1807671
Relief Fund A/c	960667
Sport Complex Fund	49302626
University Reserve Fund	787434162
B.Ed. Vacation / I.A.S. Training	24888
M.B.A. Deptt. (Own Fund)	747900
B.Ed. Cell Own Fund	1588560
<b>Depreciation Fund</b>	
Depreciation Fund Books/software A/c	86999378
Depreciation Fund Computer A/c	62983784
Depreciation Fund Building A/c	432074092
Depreciation Fund Electronic & Other A/c	89602380
Depreciation Fund Furniture/Dead Stock A/c	45860654
Depreciatlon Fund Vehical A/c	6648382
<b>Total</b>	<b>2071766519</b>



# Hemchandracharya North Gujarat University

(Patan)

Schedule No. 2 Non Recurring Grant	Amount (Rs.)
Admini. Building Grant A/c	8869006
Books Grant A/c	7000
Bore Well Grant A/c	400000
Boys Hostel T.D.D. Grant A/c	32500000
Chem. Building - Gas Pipe Line	1354416
Chemistry Building Grant A/c	9073000
Chemistry Glassware Grant A/c	5276000
College Developement Grant A/c	52599
Compound Wall Grant A/c	2415498
Electrification Grant A/c	291266
Grant-Bsnl Connectivity	6000000
Centre For Excellance Grant	4528712
Grant- Deptt. Of Sports Medicine A/c	11980875
Grant-Extantion of Guest House-2 flour	5285000
Grant-Extantion of Result Center Building-2 flour	4520000
Grant For Repairing A/c	146035000
Ladies Hostel T.D.D. Grant A/c	23300000
Grant- NBHM Books A/c	1808726
Grant- School Architech Degree Course A/c	26993000
Health Centre (M.P.Grant) A/c	465148
Hospital Management Grant A/c.	140100000
Internet Broadband Campus Connection A/c	1435150
Khaikuva Grant A/c	174000
Khedbrama Campus Grant A/c	47200000
Ladies Hostel Const. Grant (MP) A/c	1218785
Land Acquisition Grant A/c	148695473
Language Lab. Grant. A/c	750000
Library Building Grant A/c	5000000
Life Science Building Grant	2069000
Other Non Recurring Grant A/c	3236000
Overhead Tank Grant A/c	630000
P.G.Department Grant A/c	717000
Russa Grant A/c	150000000
Staff Quaters Grant A/c	14293753
Student Eminities Grant A/c	4792000
U.G.C. Development Grant 10th Plan A/c	26205504
U.G.C. Boys Hostel Grant A/c	5000000
U.G.C. B. Voc Progam Grant A/c	6500000
U.G.C Career Course Grant A/c	1260000
U.G.C. Compu. Centre Upgradation	1600000
U.G.C. Development Assit. Grant A/c	106316398
U.G.C. - Estabilshment Of Comp. Center Grant	1800000
U.G.C. Infonet Program Grant A/c	3809000
U.G.C. In Tro. Of M.B.A. Program Grant A/c	1600000
U.G.C. Merged Schemes Grant A/c	35256000
U.G.C. School for Language Grant A/c	3500000
U.G.C. - Grant Ofr Silver Jubilee A/c	1250000
U.G.C. Yoga Grant A/c	100000
V.C. / Registrar Bungloz Grant	3515000
<b>Total</b>	<b>1009178309</b>



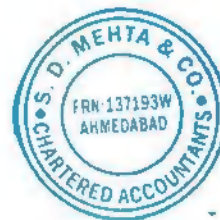
# Hemchandracharya North Gujarat University

(Patan)

Schedule No. 3 Deposit	Amount (Rs.)
Architect / MUP Deposit A/c.	915312
Caution Money	1809975
College Deposit	10677242
Convention Hall Deposit A/c	15000
Earnest Money & Security Deposits	17472336
Election Deposit	17200
Gandi Smruti Deposit A/c	403500
Laboratory Deposit	6400
Ladies/ Boys Hostel Dep. A/c	1449050
Lecturer / Prncipal Deposit A/c	4514913
Lib. Deposit	755250
Othar Deposit A/c	321699
Retentlon Money	10793658
Staff Quaters Deposit	15325
<b>Total</b>	<b>49166860</b>

Schedule No. 4 Sundry Liabilities	Amount (Rs.)
Employee Credit Socity A/c	3000
Group Insurance A/c	49952
Gujcost Grant A/c	781260
Karmachari Kalyan Trust A/c	300
Graduity A/c	776769
Misc. Grant A/c	1377999
Stamp Duty A/c	21210
Research Grant A/c	723520
Unicef Grant A/c	-93900
G.P.F. A/c	4238
<b>Total</b>	<b>3644348</b>

Schedule No.5 U.G.C. Fellowship & Scholarship Payable	Amount (Rs.)
U.G.C Rajiv Gandhi National Fellowship	2344363
U.G.C. - Shodhaganga Project Grant A/c	1620000
U.G.C. - Misc Fellowship and Scholarship payable	-126744
<b>Total</b>	<b>3837619</b>



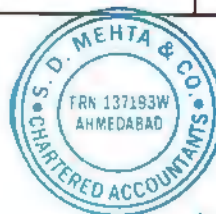
# Hemchandracharya North Gujarat University

(Patan)

Schedule No. 6 Fixed Assets (Construction)	Amount (Rs.)
Const. Of BBA Building A/c	14979107
Const. Of Adm. Building-Own Fund A/c	4974773
Const. Of Library Building Extantion Own Fund Exp. A/c	823032
Const. Of MBA Building Extantion Own Fund Exp. A/c	154235
Const. Of Administative Building A/c	9692850
Const. Of Auditorium Building A/c	4743084
Const. Of Amphi Theatre A/c	3615941
Const. Of Architech Construction A/c	55411539
Const. Of A.T.M. (Self Fin.) entre A/c	2798768
Const. Of Bore Well A/c	419588
Const. Of Boys Hostel 2nd Floor. A/c	2013613
Const. Of Boys Hostel - T.D.D. A/c	35937507
Const. Of Cash Counter /Godown A/c	1171986
Const. Of C C Road A/c	9040299
Const. Of Chemical Stores A/c	2034977
Const. Of Chemistry Building A/c	10964113
Const. Of Chricket Peach	491438
Const. Of C.K Zaveri Distance Edu. Center A/c	4231668
Const. Of Community Sci. Center A/c	2460433
Const. Of Compound Wall A/c	5402820
Const. Of Computer Center Building A/c	2853126
Const. Of Cont. Edu. & Carrier Dev. Center A/c	1055405
Const. Of Convention Center A/c	98466957
Const. Of Dining Hall A/c	690612
Const. Of Examination Godown A/c	349536
Const. Of Extantion of Guest House (Grant) Exp. A/c	105551
Const. Of Extantion of Resul Center (Grant) Exp. A/c	2309463
Const. Of Health Center A/c	676696
Const. Of Inservice Hostel A/c	7839606
Const. Of Hostel 'B' Wing A/c	8799330
Const. Of Khal Kuwa A/c	520643
Const. Of Khedbrahma Campus	10242585
Const. Of Ladies Hostel A/c	18557888
Const. Of Ladies Hostel (T.D.D.) A/c	21724068
Const. Of Ladies Hostel First Flour A/c	44529
Const. Of Library Building A/c	9681129
Const. Of M.B.A. Building A/c	3917497
Const. Of M.Sc. I.T Deptt. A/c	21688261
Const. Of M.S.W Deptt. A/c	5345209
Const. Of Overhead Tank. A/c	1846318
Const. Of Sports Complex . A/c	17897462
Const. Of Staff Quarters A/c	15030975
Const. Of Sports Hall A/c	314858
Const. Of P.G. Boys Hostel A/c	20567256
Const. Of Gandhi Smruti (Stamp Duty) A/c	75087
Const. Of Student Amenities Bulding A/c	5635164
Const. Of V.C / P.V.C. / Register Bungolws A/c	4541497
Const. Of V.C. / P.V.C. Office & Road A/c	7810978
Const. Of Education Deptt.A/c	9189954
Const. Of Guest House A/c	19502969
Const. Of Main Gate Exp. A/c	1090413
Const. Of Result Center A/c	18011630
Const. Of School Of Language A/c	3147859
Const. Of Hospital Menegment A/c	38353178
Const. Of Resident Hostel A/c	8842315
Const. Of Renovation Of Uni. Building A/c	141390847
Const. Of Teaching Staff Quarter A/c	4229328
<b>Total</b>	<b>703707950</b>



<b>Schedule No 7 U. G. C. Fixed Assets</b>	<b>Amount (Rs.)</b>
<b>U.G.C. Development (Non-Recurring)</b>	
UGC Boys Hostel Construction Second flour. A/c	2766826
UGC Teaching staff Quartes Construction A/c	5554911
UGC Boys Hostel Construction Exp. A/c	41528921
UGC Life Science Building Const. A/c	11363851
UGC Mathematics Deptt. Construction A/c	13351315
UGC 11th Plan-plant Mashinery A/c	1117250
Ugc 11th Plan-Tractor & Luxuary Bus A/c	1918944
U.G.C. Books (Non- Recurring)	14559217
U.G.C. Boys Hostel Dead Stock / Furniture A/c	66478
U.G.C. College Dev. Grant-Computer	52599
U.G.C. Computer	4036694
U.G.C. Computer Upgration	1641810
U.G.C. Const. C. C. Road A/c	6167479
U.G.C. C. C. Road Construction 10th Plan A/c	116323
U.G.C. Dead Stock A/c	317972
U.G.C. Equipments	14491960
U.G.C. Infonet Program Grant Exp. A/c	531392
U.G.C. Library Computerization	105830
U.G.C. M.B.A. Intro. Program	1365000
U.G.C. Other Fixed Assets A/c	5334258
U.G.C. Yog Center Dead Stock / Furniture A/c	118350
U.G.C. - Silver Park / Cercle Exp. A/c	6616333
U.G.C. - Software (Development)	657000
U.G.C. - Teaching Staff Quarters Const. A/c	709565
U.G.C. Book (24Nr)	4274625
U.G.C Basic Facilities For Women (24 NR)	1108665
U.G.C Campus Development (24 NR) A/c	722974
U.G.C. Const. Of Buildinga (24 NR) A/c	2572016
U.G.C Development ICT (24 NR)	9220470
U.G.C ENCORE Faculty Exp (24 NR)	296774
U.G.C Lab Equipment & Infra. (24-Nr) A/c	15951754
U.G.C Student Amenities Including Hostels (24-Nr)	2006740
UGC VSAT I nternet Connection A/c	1071000
<b>U.G.C. - Merged Schemes (Non-Recurring)</b>	
UGC Ladies Hostel First Flor Const. Exp A/c	5759876
U.G.C. Const. of Language Deptt. a/c	7816655
U.G.C. - Dying Holl Construction A/c	4996977
U.G.C. Career & Counsil Cell Comp./Equ./Books	69604
U.G.C. - CIMF Cell Computer / Equ. A/c	125443
U.G.C. Merged Scheme-Entry In Service	762387
U.G.C. Merged Scheme-Net Coaching A/c	867404
UGC Women Day Care Center Exp. A/c	1688018
U.G.C. Entry In Service Comp./Ege./Books A/c	66350
U.G.C. Equal Oppert. Cell Comp./Ege/Book(NR)	25675
U.G.C. Health Center Instruments A/c	241000
U.G.C. Net/ Sleat Comp./Equ./Books A/c	433978
U.G.C. Sport Infrastructure A/c	3800661
Women Day Care Center Exp. A/c	250337
Remedial Coaching Class Comp. Hardware A/c	216517
<b>Total</b>	<b>198836177</b>



# Hemchandracharya North Gujarat University

(Patan)

Schedule No 8 Other Fixed Assets	Amount (Rs.)
Computer Centre Fix Assets	6355669
Computer Sci. Deptt. Fixed Assets	26263755
Administrative Fixed Assets	196348247
Astrology Fix Assets	55903
Architech Assets	12678498
B.B.A. Fixed Assets	5677793
B.Ed. Cell Fixed Assets	634707
Biotech Fixed Assets	2972260
B.Lib./ M.Lib. Fixed Assets	2715616
B.P.Ed. / M.P.Ed. Fixed Assets	2959127
Chemistry Deptt. Fixed Assets	24722224
Engilsh Deptt. Fixed Assets	18432
Examination Fixed Assets	6564048
Hospital Man. Fixed Asset	8814779
Indian Dispora Fixed Assets	368907
Journailsm Deptt. Fixed Assets	1209845
Library Branch Fixed Assets	27185702
Life Sci. Deptt. Fixed Assets	14084466
L.L.M. Fixed Assets	387664
Maths Deptt. Fixed Assets	2481801
M.B.A. Deptt. Fixed Assets	4820059
M.C.A Fixed Assets	5668500
M.Ed Fixed Assets	679075
M.Pharm Fixed Assets	2966179
M.Sc. Tech. Fixed Assets	298714
M.S.W. Fixed Assets	450676
N.S.S. Fixed Assets	45432
P.G.D.C.A. Fixed Assets	50457
P.G.Deptt. Fixed Assets	1016009
P.G.D.M.L.T. Fixed Assets	85197
PGIS / PGDD Fixed Assets	1441676
Phycsis / Electronics Deptt. Fixed Assets	2792972
Russa Grant Exp.	139441717
Sanskrit Department Fix Assets	282000
Sports Complex Fixed Assets	38577
Sports & Medicine Fix Assets A/c	1457769
Ambedkar Grant (NR) Exp.	104965
B.Voc. Fashion Desgion Instrument A/c	2565184
Career & Counsil Cell Comp. Hardware A/c	70500
Car Purchase A/c	4736239
C.C. TV Camera Exp.	396123
Hostel Dead Stock A/c	1828522
Jainology Deptt. Dead Stock A/c	30699
Language Leb Dead Stock A/c	986099
N.B.H.M. Books Exp.	1881281
School Of Language Dead Stock A/c	30699
Result Center Dead Stock A/c	660824
World Class University Infrastructur A/c	2958700
<b>Total</b>	<b>520284287</b>

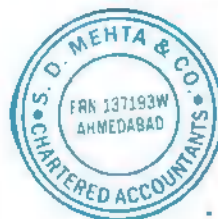


**Hemchandracharya North Gujarat University**  
(Patan)

Schedule No 9 Misc. Assets	Amount (Rs.)
C.P.F. Cur. Assets	6123
Electric Deposit A/c	713048
Gas Connection Deposit A/c	40800
L.I.C. Pension Scheme A/c	386530
National Infrigation Camp	46335
Nitin Construction	8715
Rent Cur. Assets	1000
Sundry Balance	45107
<b>TDS Receivable FY 2018-19</b>	<b>1706597</b>
Telephone Deposit	29400
<b>UGVCL- Interest Resavable A/c</b>	<b>495114</b>
<b>Total</b>	<b>3478769</b>

Schedule No 10 Advances	Amount (Rs.)
N.S.S. Activities Advances	15465
Central Admission Commite Adv. A/c	21000
Cultural Activities Adv. A/c	85315
Educational Improvement Advance	4298
Extramural Shibir Adv. A/c	85245
Health Adv. Shibir Adv. A/c	7179
Moot Court Adv. A/c	1000
Other Advances	189027
Que./Examiner Meeting Advances	68481
Shibir Adv. DPE A/c	175595
Speech Compitition Adv. A/c	32250
Sports Compitition Adv. A/c	782418
Study Shibir Adv. A/c	30894
Syllabus Improvement Adv. A/c	12343
Syllabus Shibir Adv. A/c	77944
Teachers Workshop Advances	909
Vyakhyanmala Adv. A/c	5608
Youth Welfare Shibir Adv. A/c	42000
Staff Advances	6841084
College Advances	21427761
Department Advances	67449566
P.G.Centre Advance	9422959
<b>Total</b>	<b>106778341</b>

Schedule No 11 Cash and Bank Balance	Amount (Rs.)
Fixed Deposit	1528482459
Cash-In-Hand	88012
Bank Accounts	75937660
<b>Total</b>	<b>1604508131</b>





**Hemchandracharya North Gujarat University**  
(Patan)

**Schedules of Income and Expenditure for the year ended on 31st March 2019**

Schedule No. 12 Employee Salary Expenses	Amount (Rs.)	
	Expense incurred	Recovery of expenses
7th Pay Difference A/c	473841	
Admin Employee Basic Salary Exp. A/c	30103332	
Admin Employee DA Exp. A/c	3818298	
Admin Employee HRA Exp. A/c	796843	
Admin Employee Medical Allownce Exp. A/c	199140	
Admin Employee Other Allownce Exp. A/c	217746	
Admin Employee Petrol Allownce Exp. A/c	281672	
Admin Employee Washing Allownce Exp. A/c	5920	
Architecht Salary Exp. A/c	9327047	
Chimistry Salary Exp A/c	1019679	
Employee Bonus Exp A/c	1990976	
Estate Branch Salary Exp A/c	924739	
ave Enchacement Exp A/c	8348822	
Library Branch Salary Exp A/c	14544	
Life Science Salary Exp A/c	1543146	
LTC Exp A/c	565960	
Maths Salary Exp A/c	349677	
MBA Salary Exp A/c	874998	
Medical Reimbursement Exp A/c	130688	
Officers Basic Salary Exp. A/c	25853552	
Officers DA Exp. A/c	27944141	
Officers HRA Exp. A/c	1812483	
Officers Medical Allownce Exp. A/c	132140	
Officers Other Allownce Exp. A/c	122576	
Officers Petrol Allownce Exp. A/c	330400	
Self Finance Allownces Exp A/c	985669	
Transport Allownces Exp A/c	91240	
Salary Deduction		77830
<b>Total Employee Salary Expenses</b>		<b>118181439</b>



# Hemchandracharya North Gujarat University

(Patan)

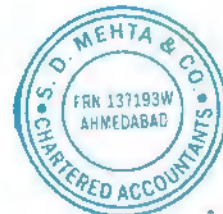
Schedule No. 13 Administrative Expenses	Amount (Rs.)	
	Expense incurred	Recovery of expenses
Advertisement Exp. A/c	1196615	
Audit Exp. A/c	59000	
Bank Commision A/c	76071	
Commitee Exp A/c	812044	
Computer Maintenance Exp. A/c	1630728	
Computer Stationary Exp A/c	60567	
Dead Stock Repairing Exp. A/c	1516493	
Election Exp A/c	33350	
Electricity Exp A/c	6296561	
Health Center Honorium Exp A/c	133300	
Health Center Medicine Exp A/c	69668	
Hostel Exp. A/c	78488	
Insurance Premium Exp A/c	1270132	
Internet Exp A/c	168393	
Legal Exp A/c	581700	
Membership Exp A/c	328763	
isc. Exp A/c	523362	
Office Hospotality Exp A/c	19590	
P.G.Center Conducting Exp A/c	1399629	
Post & Telegram Exp A/c	483315	
Profesional Fee Exp A/c	503450	
Seminar Exp A/c	605013	
Staff Travelling Exp A/c	256288	
Staff Uniform Exp A/c	24332	
Staff Welfare Exp A/c	444000	
Stationary & Printing Exp A/c	1328109	
ST Hostel Mess Exp A/c	4905477	
Sweeper Exp A/c	2990340	
Technical/ Semi Tech/ Office Assi. Salary Exp A/c	24783657	
Telephone Exp A/c	359279	
VC/ PVC Hospitality Exp A/c	6642	
Vehical Fuel Exp A/c	956024	
Vehical Maintainance Exp A/c	215445	
Wadbedkar Chair Grant ®. Exp. A/v	628560	
Elegibility Fee A/c		395100
Enrollment / Registration Fee Income		20165539
Forms /Publication Income A/c		454240
Hostel Income A/c		1654150
Legal Fee Income A/c		1325690
Migration Fee Income A/c		248237
Other Misc Income A/c		6567487
Registration Fee Income A/c		10930
Seminar Registration Income A/c		78301
<b>Total Administrative Expenses</b>		<b>23844711</b>



**Hemchandracharya North Gujarat University**  
(Patan)

Schedule No. 14 Estate Branch Expenses	Amount (Rs.)	
	Expense incurred	Recovery of expenses
Borewell Exp.	213735	
Estate Branch Mis. Exp.	556508	
Gardening Exp.	3614925	
Rent & Taxes Exp	2371863	
Repairing & Maintenance (Civil) Exp	1854912	
Repairing & Maintenance (Electrical) Exp	873093	
Estate Branch Income		25990
<b>Estate Branch Expenses</b>		<b>9459046</b>

Schedule No. 15 Self Finance Courses Expenses	Amount (Rs.)	
	Expense incurred	Recovery of expenses
Astrology Expenses	128561	214100
B.B.A. Expenses	5253852	4270365
Bio Tech Expenses	1880624	1809640
Lib./M.Lib. Expenses	1083949	760960
Comman Self Finance Exp.	11350667	
Computer Science Deptt.(MCA/PGDCA/M.SC.IT) Exp.	12737001	11335554
Jainology Expense	36410	850
Journalism Expense	179520	623006
L.L.M. Expense	1492955	5670370
M.Ed. Expense	89500	3000
M.P.E. Expense A/c	4062818	1815845
M.Pharm Expense A/c		
M.S.W. Expense	3308767	2113367
PGIS / PGDD Expense A/c	384673	285490
Physics / Electronics Deptt. Expense	1500119	2824885
P.G.D.M.L.T Exp.	55050	524130
Yog Center Expense	212464	158155
B.Com Programme Fee Income A/c		807400
B.Com Admin. Remm. Exp.	80400	
R.Com Visting Lec. Remm. Exp.	99750	
o- Tech Income		
MA Education Income		
B.Ed. Income		30900
M.Com Income		58780
Master Of Urban Planning Income		153255
Zoology Fee Income		
BSW Income		559038
<b>Self Finance Courses Expenses</b>		<b>9917990</b>



**Hemchandracharya North Gujarat University**  
(Patan)

Schedule No. 16 Other Expenses	Amount (Rs.)	
	Expense incurred	
Computer Center Mis. Exp A/c		263917
Extramural Activities Exp A/c		224697
Library Branch Exp A/c		629452
NSS Exp A/c		192802
UGC Merged Schemes (Recurring) Exp		495733
UGC Project Recurring Exp A/c		3486195
UGC Other Grants Exp A/c		205800
CASH Committee Exp A/c		285086
CCC Onilne Exam Exp A/c		329794
Central Admission Exp A/c		503369
Depreciation Exp A/c		81093877
Khed Bramha Campud Dev. Exp		96000
Uditchya A/c		340806
Vibrant Gujarat Exp		599703
<b>Other Expenses</b>		<b>88747231</b>

Schedule No. 17 Own Fund Expences	Amount (Rs.)	
	Expense incurred	
Computer Center Salary Expenses		6806673
Own Fund Misc. Expenses		304630
Salary Of Vole. Land / Compt. (SF) A/c		4693248
<b>Own Fund Expenses</b>		<b>11804551</b>

Schedule No. 18 Sports Actlvlties Expences	Amount (Rs.)	
	Expense incurred	Recovery of expenses
Soprts Activities Expence	6642956	
Youth Welfare Expence	3244080	
Soprts / Cultural Activities Income		7796160
<b>Sports Activities Expenses</b>		<b>2090876</b>

Schedule No. 19 M.Phil Expences	Amount (Rs.)	
	Expense incurred	Recovery of expenses
M.Phil Chemistry	34500	
M.Phil Commerce	94040	
M.Phil Economics	91930	
M.Phil Education	121800	
M.Phil Engilsh	40562	
M.Phil Gujarati	19750	
M.Phil Hindi	8400	
M.Phil History	102880	
M.Phil Indian Diaspora	1000	
M.Phil Library Science	9188	
M.Phil Maths	19000	
M.Phil Mis.	288630	
M.Phil Phy. Edu.	11200	
M.Phil Psychology	114202	
M.Phil Sanskrit	16769	
M.Phil Sociology	45270	
M.Phil Income		240
<b>M. Phil course Expenses</b>		<b>1019361</b>



Schedule no. 20 Grantable Dept. Income	Amount (Rs.)	
	Receipt	Expenses incurred for such receipt
Architect	4584298	2649518
Chemistry	2520655	985986
English	121405	307384
Hospital Management	2521577	1233052
Life Science	2431975	1428051
Maths	1685249	268413
MBA	2231806	882260
Sanaskrit	103890	5000
Library Income	4650	
<b>Grantable department income</b>		<b>8445841</b>

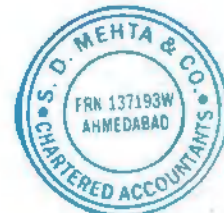


**Hemchandracharya North Gujarat University**  
(Patan)

Schedule No. 21 Examination Income	Amount (Rs.)	
	Receipt	Expenses incurred for such receipt
Degree Fees / Forms A/c	125520	
Duplicate Marksheet Fees A/c	229700	
Exam Fees / Forms A/c	165569612	
Exam. Misc. Income A/c	3689305	
Pulping Of Answer Book & Waste Papers A/c	156058	
Rechecking/Re Assessment Fees A/c	2030300	
Central Assessment Exp A/c		17502194
Degree Certificate Exp A/c		989173
Dummy / Dispatch Exp A/c		5433997
Exam Allownce Exp A/c		1168337
Exam Committee Exp A/c		24928
Exam Conducting Exp A/c		46597301
Exam Confidential Printing Exp A/c		4312798
Examiner's Remmuneration Exp A/c		3439952
Exam Misc. Exp A/c		98892
Exam Online / Digital Activities Exp A/c		1015871
Exam Post & Travelling Exp A/c		405685
Exam Staff Travelling Exp A/c		26217
Exam Stationary & Printing Exp A/c		2377372
Exam Vehical Exp A/c		2611163
Obserev Exp A/c		4368208
Practical Exam Misc. Exp A/c		25262806
Printing Of Answer Books Exp A/c		39800913
Re. Cheking / Re. Assesment Exp A/c		1652356
<b>Examination income</b>		<b>14712332</b>

Schedule No. 22 Government Grant Income	Amount (Rs.)
Grant For Ambedkar Chair A/c	3500000
Grant Maintanance A/c	164000000
ST Hostel Meintanance Grant	6688800
<b>Government grant income</b>	<b>174188800</b>

Schedule No. 23 Other Income	Amount (Rs.)
CCC Online Exam Income	700000
Other Donetion	81000
P.G. Center Income	124179
Deepchand Gardi Chair Income	35500
Other Interst income A/c	2201711
Tablet Income	5336334
Universlty Reccrutment Fee A/c	-312750
UGC Project Recurring Income	2768262
<b>Other income</b>	<b>10934236</b>



**Hemchandracharya North Gujarat University**

(Patan)

Schedule No. 24 P.HD. Income	Amount (Rs.)	
	Receipt	Expenses incurred for such receipt
P.HD.	9665134	2085655
<b>P. Hd. Course income</b>		<b>7579479</b>

Schedule No. 25 Donation Interest Income	Amount (Rs.)	
	Receipt	Expenses incurred for such receipt
Deepchand Gardi Chair Donation	753576	134724
Ambedkar Chair Exp	36456	52674
Interest Of Gold Medal Exp.	171119	302841
Interest Of Gold Medal Samaroh Exp.		225031
Interest of Guruvandana Vyakhanmala Donation	7517	
Hemchandracharya Samaroh Expenses		198259
Mohanlal Patel Vyakhyanmala Expenses		114251
Dr. Tapasvi Nandi Vyakhyanmalal Expenses	7291	7200
mashankar Joshi Vyakhyanmala Expenses		30000
Interest Of B.Ed. Fedresion Donation	23221	
interest Of Ethletic Trofy Donation	2080	
Interest Of Mahavir Chair Donation	72913	
Interest Of Mugatlal Thanki Donation	363	
Interest OF Revaba Trofy Donation	3370	
Interest Of Sanskrit Shishyavruti Donation	-4699	
Interest Of Uditchya Upgradation Donation	16303	
Interest Of Umashankar Joshi Vyakhyanmala	1813	
Interest Of Manibhai Prajapati Vyakhyanmala	1998	7805
Interest Of Samajsastra Shlshyvruti Donation	6660	
Interest Of Prof. I.H. Seth Scholership	3972	4500
Interest Of Gujarati Sahitya Parisad	36456	
Siddhem Prakashan Nidhi Intrest	54685	
<b>Donation interest income</b>		<b>117809</b>

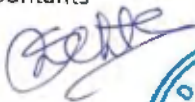


## **Schedule Z: Significant Accounting Policies :**

### **Accounting Year: 2018-19**

1. The University mainly follows cash system of accounting. Accordingly, all income and expenditure of the university are mainly accounted for on cash basis.
2. Non recurring grants are duly capitalised under the head of non recurring grant in balance sheet. Donations received for specific purpose of capital nature are capitalised under endowment fund and/or corpus fund.
3. Expenditure incurred out of non recurring grant are duly capitalised under appropriate head of asset in the balance sheet. Similarly expenditure incurred out of endowment fund and/or corpus fund are also capitalised under appropriate head of asset in the balance sheet.
4. Capital grants received from UGC are capitalised under the head UGC grant in balance sheet. Capital expenditure incurred from capital UGC Grant are capitalised under the head UGC fixed assets.
5. Grants of recurring nature are treated as revenue.
6. The financial statements have been prepared under the historical cost convention on cash basis.
7. The preparation of financial statements in conformity with generally accepted accounting principles which requires management of University to make estimates and assumptions that affect the reported amount of assets and liabilities and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known / materialized.
8. Depreciation have been provided on fixed assets of the university (except land) on written down value on the basis of life of the assets estimated by the university.
9. Advances given by the university under different heads for different purposes are adjusted by the university on receipt of expenses statements from concerned persons and/or institutions.
10. Cash balance is inclusive of demand drafts/cheques on hand and cash balance is subject to physical verification.

**For, M/s S. D. Mehta & Co.**  
Chartered Accountants



**Dharit S. Mehta**  
(Partner)



Place: Ahmedabad  
Date: 14/10/2019

**For, Hemchandracharya**  
**North Gujarat University**



**Chief Accounts Officer**



**Registrar**



# **Hemchandracharya North Gujarat University**

**Address : University Road, Patan (N.G.)- 384265**

## **Annual Audited Accounts**

**For Year Ended : 31-03-2020**

### **AUDITORS:**

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**S.D. Mehta & Co. (Chartered  
Accountants)**

16-A, Ghanshyam Avenue, Near C. U. Shah College,  
Sattar Taluka Society, Income Tax,  
Amhedabad- 380014

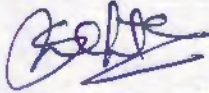
**Hemchandracharya North Gujarat University  
(Patan)**

**Balance Sheet as at 31st March 2020**

Particulars	Sch. No.	Amount (Rs.)
<b>Sources of Funds:</b>		
University funds	1	2312269751
Non recurring Grant	2	1161628609
Deposit	3	52542272
Sundry Liabilities	4	12707054
U.G.C. Fellowship & Scholarship Payable	5	3837619
<b>Total</b>		<b>3542985305</b>
<b>Application of Funds:</b>		
Fixed Assets (Construction)	6	757042151
U. G. C. Fixed Assets	7	198980177
Other Fixed Assets	8	563408342
Misc. Fixed Assets	9	3564136
Advances	10	128974528
Cash & Bank Balance	11	1891015971
<b>Total</b>		<b>3542985305</b>

Examined and Found Correct.

For, M/s S. D. Mehta & Co.  
Chartered Accountants



Shaishav Mehta  
(Partner)

For, Hemchandracharya  
North Gujarat University



Chief Accounts officer



Registrar

Place: Ahmedabad  
Date: 31/12/2020



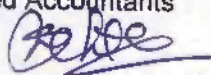
## Hemchandracharya North Gujarat University (Patan)

Income and Expenditure account for the year ended on 31st March 2020

Particulars	Sch. No.	Amount (Rs.)
<b><u>Expenditure:</u></b>		
Employee Salary Expenses	12	113857214
Administrative Expenses	13	49443507
Estate Branch Expenses	14	5466275
Self Finance Courses Expenses	15	13237333
Other Expenses	16	88768419
Own Fund Expences	17	15328972
Donation Interest Income	18	660808
<b>Total</b>		<b>286762528</b>
<b><u>Income:</u></b>		
Sports Activities Income	19	8369945
M.Phil Income	20	1421036
Grantable Dept. Income	21	14786436
Examination Income	22	76058089
Government Grant Income	23	164896569
Other Income	24	1548585
P.HD. Income	25	7492160
<b>Total Income</b>		<b>274572820</b>
Transfer To University Fund		12189707
<b>Total</b>		<b>286762528</b>

Examined and Found Correct.

For, M/s S. D. Mehta & Co.  
Chartered Accountants



Shaishav Mehta  
(Partner)

For, Hemchandracharya  
North Gujarat University



Chief Accounts officer



Registrar

Place: Ahmedabad  
Date: 31/12/2020



# Hemchandracharya North Gujarat University

(Patan)

Schedules forming part of the accounts for year 2019-20

Schedule No. 1 University funds	Amount (Rs.)
<b>Endowment Fund</b>	
Auditorium Donation	2500000
BBA Donation	5300000
Convention Hall For Donation	10000000
B.Ed. Federation Donation	318476
Community Sci. & Tech. Centre	1100000
Computer Centre Donation	1587000
Computer Donation	150000
Continue Education Centre Donation	860000
Donation for MSW. Books A/c	500
English Deptt. Computer Donation	25000
Fax Machine Donation	17500
Gujarat Sahiya Parisad 41 Adhivation A/c	247191
Gandhi Smruti Building Donation	2650
Library Books Donation	324060
Library Building Donation	5100000
Library Furniture (Reading Quebicals)	300000
Maths Books Donation	100000
M.B.A. Books Donation	165069
M.B.A. Center Donation	3611000
M.B.A./ M.C.A. Poor Student Donation A/c	400000
M.Ed. Dvelopment Donetion A/c	950000
Micro Department Books Donation	100000
N.S.S. Volunteers Donation	5025
P.G. Dept. English Books Donation	25000
Staff Quaters Children Park Donation	51000
Staff Welfare Fund Donation	26801
University Development Donation	82252
Water Cooler Donation	28666
<b>Corpus Fund</b>	
Ambedkar Chair Grant	500000
Aanart Donation	25001
Best Ethlet Prize Donation A/c	25000
Computer Tech. Edu. (MP Patel Trust) Donation	1500000
Donation For Championship Trophy A/c	90000
Donation For I.H.Sheth Schollership (Maths)	60111
Donation - V.D. Gardi Chair Donation A/c	10000000
Dr. Tapasvi Nandi Vyakhyanmala Donation A/c	100000
Goldmedal Donation	3490758
Guruvandana Sanskruti Vyakhyanmala	111111
General Chemipionshiop (Revaba) Trophy Donation	51000
Hem. Sahitya Research Donation	501000
M.I.Prajapati Sanskrit Vyankhy	90000
Donation For Prize For Sanskrit Student	600000
Siddhem Prakashan Donation	750000
Sports Activities Donation	61000
Umashankar Joshi Vyankhyanmala	50000
Mohanlal Patel Vyakhanmala Donetion	500000
Matching Grant(U.G.C.)	12438694



University Corpus Fund	81000
<b><u>Uni. Other funds / Non Recurring Income</u></b>	
Own Fund (University)	611155510
Library Development Fund	2118056
Relief Fund A/c	960667
Sport Complex Fund	56966246
University Reserve Fund	773125252
B.Ed. Vacation / I.A.S. Training	24888
M.B.A. Deptt. (Own Fund)	747900
B.Ed. Cell Own Fund	1588560
<b><u>Depreciation Fund</u></b>	
Depreciation Fund Books/software A/c	92129071
Depreciation Fund Computer A/c	64985416
Depreciation Fund Building A/c	488917443
Depreciation Fund Electronic & Other A/c	98367783
Depreciation Fund Furniture/Dead Stock A/c	49481418
Depreciation Fund Vehical A/c	7299676
<b>Total</b>	<b>2312269751</b>



# Hemchandracharya North Gujarat University

(Patan)

Schedule No. 2 Non Recurring Grant	Amount (Rs.)
Admini. Building Grant A/c	8869006
Books Grant A/c	7000
Bore Well Grant A/c	400000
Boys Hostel T.D.D. Grant A/c	32500000
Chem. Building - Gas Pipe Line	1354416
Chemistry Building Grant A/c	9073000
Chemistry Glassware Grant A/c	5276000
College Developement Grant A/c	52599
Compound Wall Grant A/c	2415498
Electrification Grant A/c	291266
Grant-Bsnl Connectivity	6000000
Centre For Excellance Grant	4528712
Grant- Deptt. Of Sports Medicine A/c	11980875
Grant-Extantion of Guest House-2 flour	5285000
Grant-Extantion of Result Center Building-2 flour	4520000
Grant For New Construction A/c	84800000
Grant For Repairing A/c	146035000
Grant For Rennovation A/c	37650300
Ladies Hostel T.D.D. Grant A/c	23300000
Grant- NBHM Books A/c	1808726
Grant- School Architech Degree Course A/c	26993000
Health Centre (M.P.Grant) A/c	465148
Hospital Management Grant A/c.	140100000
Internet Broadband Campus Connection A/c	1435150
Khalkuva Grant A/c	174000
Khedbrama Campus Grant A/c	47200000
Ladies Hostel Const. Grant (MP) A/c	1218785
Land Acquisition Grant A/c	148695473
Language Lab. Grant. A/c	750000
Library Building Grant A/c	5000000
Life Science Building Grant	2069000
Other Non Recurring Grant A/c	3236000
Overhead Tank Grant A/c	630000
P.G.Department Grant A/c	717000
Russa Grant A/c	180000000
Staff Quaters Grant A/c	14293753
Student Eminities Grant A/c	4792000
U.G.C. Development Grant 10th Plan A/c	26205504
U.G.C. Boys Hostel Grant A/c	5000000
U.G.C. B. Voc Progam Grant A/c	6500000
U.G.C Career Course Grant A/c	1260000
U.G.C. Compu. Centre Upgradatcn	1600000
U.G.C. Development Assit. Grant A/c	106316398
U.G.C. - Estabilishment Of Comp. Center Grant	1800000
U.G.C. Infonet Program Grant A/c	3809000
U.G.C. In Tro. Of M.B.A. Program Grant A/c	1600000
U.G.C. Merged Schemes Grant A/c	35256000
U.G.C. School for Language Grant A/c	3500000
U.G.C. - Grant Ofr Silver Jubilee A/c	1250000
U.G.C. Yoga Grant A/c	100000
V.C. / Registrar Bungloz Grant	3515000
<b>Total</b>	<b>1161628609</b>



# Hemchandracharya North Gujarat University

(Patan)

Schedule No. 3 Deposit	Amount (Rs.)
Architect / MUP Deposit A/c.	875312
Caution Money	1864875
College Deposit	6483900
Convention Hall Deposit A/c	151000
Earnest Money & Security Deposits	25266763
Election Deposit	17200
Gandi Smruti Deposit A/c	403500
Laboratory Deposit	6400
Ladies/ Boys Hostel Dep. A/c	1666050
Lecturer / Principal Deposit A/c	4514913
Library Deposit	755750
Othar Deposit A/c	318699
Retention Money	10186585
Staff Quaters Deposit	31325
<b>Total</b>	<b>52542272</b>

Schedule No. 4 Sundry Liabilities	Amount (Rs.)
Employee Credit Socity A/c	3000
Group Insurance A/c	56403
Gujcost Grant A/c	522500
Karmachari Kalyan Trust A/c	300
Income Tax A/c	379701
Professional Tax A/c	2200
Laber Ses Ac/	888431
Graduity A/c	246969
Misc. Grant A/c	1435863
S. T. Hostel Mess Grant	8540342
Stamp Duty A/c	21210
Research Grant A/c	702100
Unicef Grant A/c	-93900
G.P.F. A/c	1935
<b>Total</b>	<b>12707054</b>

Schedule No.5 U.G.C. Fellowship & Scholarship Payable	Amount (Rs.)
U.G.C Rajiv Gandhi National Fellowship	2344363
U.G.C. - Shodhaganga Project Grant A/c	1620000
U.G.C. - Misc Fellowship and Scholarship payable	-126744
<b>Total</b>	<b>3837619</b>



# Hemchandracharya North Gujarat University

(Patan)

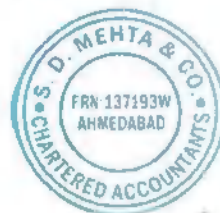
Schedule No. 6 Fixed Assets (Construction)	Amount (Rs.)
Const. Of BBA Building A/c	14979107
Const. Of Adm. Building-Own Fund A/c	4974773
Girls Hostel Construction- Own Fund Exp.	2285128
Const. Of Library Building Extantion Own Fund Exp. A/c	952338
Life Science Laboratory (Own Fund) Extention Work	2804437
Const. Of MBA Building Extantion Own Fund Exp. A/c	1402457
Sports Compleex Const. (Own Fund) Exp.	2112360
Const. Of Administative Building A/c	9692850
Const. Of Auditorium Building A/c	4743084
Const. Of Amphi Theatre A/c	2865182
Const. Of Architech Construction A/c	55411539
Const. Of A.T.M. (Self Fin.) entre A/c	2798768
Const. Of Bore Well A/c	419588
Const. Of Boys Hostel 2nd Floor. A/c	2013613
Const. Of Boys Hostel - T.D.D. A/c	35937507
Const. Of Cash Counter /Godown A/c	1171986
Const. Of C C Road A/c	9040299
Const. Of Chemical Stores A/c	2034977
Const. Of Chemistry Building A/c	10964113
Const. Of Chricket Peach	491438
Const. Of C.K Zaveri Distance Edu. Center A/c	4231668
Const. Of Community Sci. Center A/c	2460433
Const. Of Compound Wall A/c	5402820
Const. Of Computer Center Building A/c	2853126
Const. Of Cont. Edu. & Carrier Dev. Center A/c	1055405
Const. Of Convention Center A/c	101016703
Const. Of Dining Hall A/c	690612
Const. Of Examination Godown A/c	349536
Const. Of Extantion of Guest House (Grant) Exp. A/c	5692105
Const. Of Extantion of Resul Center (Grant) Exp. A/c	8137070
Const. Of Extantion of Library Building 2nd Floor (Grant) Exp.	2081864
Const. Of Health Center A/c	676696
Const. Of Inservice Hostel A/c	7839606
Const. Of Hostel 'B' Wing A/c	8799330
Const. Of Khal Kuwa A/c	520643
Const. Of Khedbrahma Campus	11248353
Const. Of Ladies Hostel A/o	18557888
Const. Of Ladies Hostel (T.D.D.) A/c	21724068
Const. Of Ladies Hostel First Flour A/c	44529
Const. Of Library Building A/c	9681129
Const. Of M.B.A. Building A/c	3917497
M.B.A. -Const. (Second Flour) Grant Exp.	2777137
Const. Of M.Sc. I.T Deptt. A/c	21688261
Const. Of M.S.W Deptt. A/c	5345209
Const. Of Overhead Tank. A/c	1846318
Const. Of Sports Complex . A/c	17897462
Const. Of Staff Quarters A/c	15030975
Const. Of Sports Hall A/c	314858
Const. Of P.G. Boys Hostel A/c	20567256
Const. Of Gandhi Smruti (Stamp Duty) A/c	75087
Const. Of Student Amenities Bulding A/c	5635164





Const. Of V.C / P.V.C. / Register Bungolws A/c	4541497
Const. Of V.C. / P.V.C. Office & Road A/c	7810978
Const. Of Education Deptt.A/c	9189954
Const. Of Guest House A/c	19502969
Const. Of Main Gate Exp. A/c	1090413
Const. Of Result Center A/c	18011630
Const. Of School Of Language A/c	3147859
Const. Of Hospital Menegment A/c	38353178
Const. Of Resident Hostel A/c	8842315
Const. Of Renovation Of Uni. Building A/c	164835224
Const. Of Amphi Theatre Own Fund A/c	873581
Const. Of Russa Boys Hostel Own Fund	1358873
Const. Of Teaching Staff Quarter A/c	4229328
<b>Total</b>	<b>757042151</b>

Schedule No 7 U. G. C. Fixed Assets	Amount (Rs.)
<b>U.G.C. Development (Non-Recurring)</b>	
UGC Boys Hostel Construction Second flour. A/c	2766826
UGC Teaching staff Quartes Construction A/c	5554911
UGC Boys Hostel Construction Exp. A/c	41528921
UGC Life Science Building Const. A/c	11363851
UGC Mathematics Deptt. Construction A/c	13351315
UGC 11th Plan-plant Mashinery A/c	1117250
Ugc 11th Plan-Tractor & Luxury Bus A/c	1918944
U.G.C. Books (Non- Recurring)	14559217
U.G.C. Boys Hostel Dead Stock / Furniture A/c	66478
U.G.C. College Dev. Grant-Computer	52599
U.G.C. Computer	4036694
U.G.C. Computer Upgration	1641810
U.G.C. Const. C. C. Road A/c	6167479
U.G.C. C. C. Road Construction 10th Plan A/c	116323
U.G.C. Dead Stock A/c	317972
U.G.C. Equipments	14491960
U.G.C. Infonet Program Grant Exp. A/c	531392
U.G.C. Library Computerization	105830
U.G.C. M.B.A. Intro. Program	1365000
U.G.C Other Fixed Assets A/c	5334258
U.G.C. Yog Center Dead Stock / Furniture A/c	118350
U.G.C. - Silver Park / Cercle Exp. A/c	6616333
U.G.C. - Software (Devlopment)	657000
U.G.C. - Teaching Staff Quarters Const. A/c	709565
U.G.C. Book (24Nr)	4274625
U.G.C Basio Facilities For Women (24 NR)	1108665
U.G.C Campus Development (24 NR) A/c	722974
U.G.C. Const. Of Buildinga (24 NR) A/c	2572016
U.G.C Development ICT (24 NR)	9220470
U.G.C ENCORE Faculty Exp (24 NR)	296774
U.G.C Lab Equipment & Infra. (24-Nr) A/c	15951754
U.G.C Student Amenities Including Hostels (24-Nr)	2006740
UGC VSAT I nternet Connection A/c	1071000



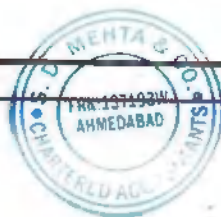
<b>U.G.C. - Merged Schemes (Non-Recuring)</b>	
UGC Ladies Hostel First Flor Const. Exp A/c	5759876
U.G.C. Const. of Language Deptt. a/c	7816655
U.G.C. - Dyning Holl Construction A/c	4996977
U.G.C. Career & Counsil Cell Comp./Equ./Books	69604
U.G.C. - CIMF Cell Computer / Equ. A/c	125443
U.G.C. Merged Scheme-Entry In Service	762387
U.G.C. Merged Scheme-Net Coaching A/c	1011404
UGC Women Day Care Center Exp. A/c	1688018
U.G.C. Entry In Service Comp./Ege./Books A/c	66350
U.G.C. Equal Oppert. Cell Comp./Ege./Book(NR)	25675
U.G.C. Health Center Instruments A/c	241000
U.G.C. Net/ Sleat Comp./Equ./Books A/c	433978
U.G.C. Sport Infrastructure A/c	3800661
Women Day Care Center Exp. A/c	250337
Remedial Coaching Class Comp. Hardware A/c	216517
<b>Total</b>	<b>198980177</b>



# Hemchandracharya North Gujarat University

(Patan)

Schedule No 8 Other Fixed Assets	Amount (Rs.)
Computer Centre Fix Assets	6564623
Computer Sci. Deptt. Fixed Assets	26356218
Administrative Fixed Assets	197844640
Astrology Fix Assets	55903
Architech Assets	13301393
B.B.A. Fixed Assets	5726031
B.Ed. Cell Fixed Assets	634707
Biotech Fixed Assets	2972260
B.Lib./ M.Lib. Fixed Assets	2715616
B.P.Ed. / M.P.Ed. Fixed Assets	2959127
Chemistry Deptt. Fixed Assets	25383735
Engilsh Deptt. Fixed Assets	18432
Examination Fixed Assets	6876549
Hospital Man. Fixed Asset	8819539
Indian Dispora Fixed Assets	368907
Journailsm Deptt. Fixed Assets	1209845
Library Branch Fixed Assets	27451630
Life Sci. Deptt. Fixed Assets	14132391
L.L.M. Fixed Assets	387664
Maths Deptt. Fixed Assets	2716651
M.B.A. Deptt. Fixed Assets	4820059
M.C.A Fixed Assets	5668500
M.Ed Fixed Assets	679075
M.Pharm Fixed Assets	2966179
M.Sc. Tech. Fixed Assets	298714
M.S.W. Fixed Assets	450676
N.S.S. Fixed Assets	45432
P.G.D.C.A. Fixed Assets	50457
P.G.Deptt. Fixed Assets	1016009
P.G.D.M.L.T. Fixed Assets	85197
PGIS / PGDD Fixed Assets	1471590
Physcis / Electronics Deptt. Fixed Assets	2792972
Russa Grant Exp.	177675195
Sanskrit Department Fix Assets	282000
Sports Complex Fixed Assets	38577
Sports & Medicine Fix Assets A/c	1457769
Ambedkar Grant (NR) Exp.	128209
B.Voc. Fashion Desgion Instrument A/c	2565184
Career & Counsil Cell Comp. Hardware A/c	70500
Car Purchase A/c	4736239
C.C. TV Camera Exp.	790742
E-Riksha Purchase A/c	446382
Hostel Dead Stock A/c	1828522
Jainology Deptt. Dead Stock A/c	30699
Language Leb Dead Stock A/c	986099
N.B.H.M. Books Exp.	1881281
School Of Language Dead Stock A/c	30699
Result Center Dead Stock A/c	660824
World Class University Infrastructur A/c	2958700
<b>Total</b>	<b>563408342</b>

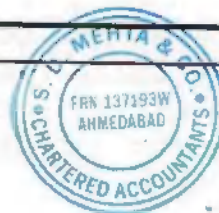


**Hemchandracharya North Gujarat University**  
(Patan)

Schedule No 9 Misc. Assets	Amount (Rs.)
C.P.F. Cur. Assets	6123
Electric Deposit A/c	713048
Gas Connection Deposit A/c	40800
L.I.C. Pention Scheme A/c	471897
National Intrigation Camp	46335
Nitin Construction	8715
Rent Cur. Assets	1000
Sundry Balance	45107
TDS Receivable FY 2018-19	1706597
Telephone Deposit	29400
UGVCL- Interest Resavable A/c	495114
<b>Total</b>	<b>3564136</b>

Schedule No 10 Advances	Amount (Rs.)
N.S.S. Activities Advances	15465
Central Admission Commite Adv. A/c	21000
Cultural Activities Adv. A/c	85315
Educational Improvement Advance	4298
Extramural Shibir Adv. A/c	85245
Health Adv. Shibir Adv. A/c	7179
Moot Court Adv. A/c	1000
Other Advances	189027
Que./Examiner Meeting Advances	68481
Shibir Adv. DPE A/c	175595
Speech Compitition Adv. A/c	32250
Sports Compitition Adv. A/c	782418
Study Shibir Adv. A/c	30894
Syllabus Improvement Adv. A/c	12343
Syllabus Shibir Adv. A/c	77944
Teachers Workshop Advances	909
Vyakhyanmala Adv. A/c	5608
Youth Welfare Shibir Adv. A/c	42000
Staff Advances	12312687
College Advances	23169007
Department Advances	92097548
P.G.Centre Advance	-241684
<b>Total</b>	<b>128974528</b>

Schedule No 11 Cash and Bank Balance	Amount (Rs.)
Fixed Deposit	1765312938
Cash-In-Hand	2159919
Bank Accounts	123543114
<b>Total</b>	<b>1891015971</b>



**Hemchandracharya North Gujarat University  
(Patan)**

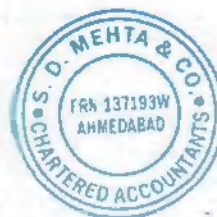
**Schedules of Income and Expenditure for the year ended on 31st March 2020**

Schedule No. 12 Employee Salary Expenses	Amount (Rs.)	
	Expense incurred	Recovery of expenses
Admin Employee Basic Salary Exp. A/c	23764948	
Admin Employee DA Exp. A/c	3331637	
Admin Employee HRA Exp. A/c	601325	
Admin Employee Medical Allownce Exp. A/c	144240	
Admin Employee Other Allownce Exp. A/c	123532	
Admin Employee Petrol Allownce Exp. A/c	208857	
Admin Employee Washing Allownce Exp. A/c	6472	
Architech Salary Exp. A/c	6192763	
Chimistry Salary Exp A/c	1486213	
Employee Bonus Exp A/c	37994	
Estate Branch Salary Exp A/c	696419	
Leave Enchacement Exp A/c	8946261	
Life Science Salary Exp A/c	1877603	
LTC Exp A/c	354212	
Maths Salary Exp A/c	346108	
MBA Salary Exp A/c	609087	
Medical Reimbursement Exp A/c	154678	
Officers Basic Salary Exp. A/c	28800829	
Officers DA Exp. A/c	32770311	
Officers HRA Exp. A/c	1839800	
Officers Medical Allownce Exp. A/c	129368	
Officers Other Allownce Exp. A/c	114492	
Officers Petrol Allownce Exp. A/c	290067	
Self Finance Allownces Exp A/c	838603	
Transport Allownces Exp A/c	255610	
Salary Deduction		64215
<b>Total Employee Salary Expenses</b>		<b>113857214</b>



**Hemchandracharya North Gujarat University**  
(Patan)

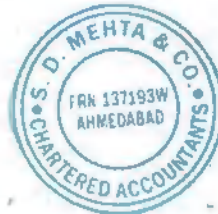
Schedule No. 13 Administrative Expenses	Amount (Rs.)	
	Expense incurred	Recovery of expenses
Advertisement Exp. A/c	1094302	
Audit Exp. A/c	19943	
Bank Commision A/c	71308	
Commitee Exp A/c	883319	
Computer Maintenance Exp. A/c	520780	
Computer Stationary Exp A/c	80692	
Dead Stock Repairing Exp. A/c	1088524	
Election Exp A/c	123740	
Electricity Exp A/c	6982717	
Health Center Honorium Exp A/c	540333	
Health Center Medicine Exp A/c	91754	
Hostel Exp. A/c	80736	
Insurance Premium Exp A/c	1275282	
Internet Exp A/c	53123	
Legal Exp A/c	638000	
Membership Exp A/c	380562	
Misc. Exp A/c	1015520	
Office Hospotality Exp A/c	51018	
P.G.Center Conducting Exp A/c	8150029	
Post & Telegram Exp A/c	299446	
Profesional Fee Exp A/c	128540	
Seminar Exp A/c	488169	
Staff Travelling Exp A/c	281644	
Staff Uniform Exp A/c	19106	
Staff Welfare Exp A/c	268000	
Stationary & Printing Exp A/c	1799581	
Sweeper Exp A/c	7423504	
Technical/ Semi Tech/ Office Assi. Salary Exp A/c	26548119	
Telephone Exp A/c	269899	
VC/ PVC Hospitality Exp A/c	8544	
Vehecal Fuel Exp A/c	701898	
Vehecal Maintainance Exp A/c	274888	
Ambedkar Chair Grant ©. Exp. A/c	771280	
Anarth A/c	21000	
Convention Hall Maintainance Exp.	172319	
Covid 19 Exp.	167807	
Elegibility Fee A/c		411500
Enrollment / Registration Fee income		3079128
Forms /Publication Income A/c		417120
Hostel Income A/c		1686860
Legal Fee Income A/c		1354000
Migration Fee Income A/c		308000
Other Misc Income A/c		5867862
Registration Fee Income A/c		144299
Seminar Registration Income A/c		73150
<b>Total Administrative Expenses</b>		<b>49443507</b>



**Hemchandracharya North Gujarat University**  
(Patan)

Schedule No. 14 Estate Branch Expenses	Amount (Rs.)	
	Expense incurred	Recovery of expenses
Borewell Exp.	68002	
Estate Branch Mis. Exp.	223510	
Gardening Exp.	2788480	
Rent & Taxes Exp	1613706	
Repairing & Maintenance (Civil) Exp	754152	
Repairing & Maintenance (Electrical) Exp	412825	
Estate Branch Income		394400
<b>Estate Branch Expenses</b>		<b>5466275</b>

Schedule No. 15 Self Finance Courses Expenses	Amount (Rs.)	
	Expense incurred	Recovery of expenses
Astrology Expenses	102419	235700
B.B.A. Expenses	5514441	4562850
Bio Tech Expenses	2083587	1221790
B.Lib./M.Lib. Expenses	930221	480795
Comman Self Finance Exp.	11285114	
Computer Science Deptt.(MCA/PGDCA/M.SC.IT) Exp.	12993330	10816254.6
Jainology Expense	20700	12040
Journalism Expense	235930	728640
L.L.M. Expense	1338059	2872775
M.Ed. Expense		103160
M.P.E. (B.P.Ed) Expense A/c	4148937	3090970
M.S.W. Expense	3483675	952845
PGIS / PGDD Expense A/c	347925	-7500
Physics / Electronics Deptt. Expense	1393726	3725165
P.G.D.M.L.T Exp.	26825	
Yog Center Expense	82775	246510
B.Com Programme Fee Income A/c		858120
B.Com Visting Lec. Remm. Exp.	29050	
Certificate Coures Fee A/c		1
MCA Income		545125
M.Com Income		37720
Master Of Urban Planning Income		251685
Zoology Fee Income		39935
BSW Income		4800
<b>Total</b>	<b>44016714</b>	<b>30779381</b>
<b>Self Finance Courses Expenses</b>		<b>13237333</b>



**Hemchandracharya North Gujarat University**  
(Patan)

Schedule No. 16 Other Expenses	Amount (Rs.)	
	Expense incurred	
Computer Center Mis. Exp A/c		54690
Library Branch Exp A/c		108093
UGC Development (Recurring) Exp		83939
UGC Merged Schemes (Recurring) Exp		244193
UGC Project Recurring Exp A/c		472360
AISHE Grants Exp A/c		15160
CASH Committee Exp A/c		18116
CCC Online Exam Exp A/c		166657
Central Admission Exp A/c		140000
Depreciation Exp A/c		77012137
Graduaty Exp		2404315
GST Exp.		69682.6
Registration Fee Exp		59972
Tablet Exp.		5412534
Khed Bramha Campud Dev. Exp		2400809
Uditchya A/c		164171
Vibrant Gujarat Exp		-58410
<b>Other Expenses</b>		<b>88768419</b>

Schedule No. 17 Own Fund Expenses	Amount (Rs.)	
	Expense incurred	
Computer Center Salary Expenses		7088929
MBA- Class Room & Auditorium (Own-Fund) Exp.		335737
MBA- Conferance Hall (Own-Fund) Exp.		2993830
Own Fund Misc. Expenses		48606
Salary Of Vole. Land / Compt. (SF) A/c		4711102
Staaf Uniform Exp. (SF)		150768
<b>Own Fund Expenses</b>		<b>15328972</b>

Schedule No. 18 Donation interest Expenses	Amount (Rs.)	
	Expense incurred	Recovery of expenses
Deepchand Gardi Chair Donation	650635	782140
Ambedkar Chair Exp	128000	34614
Interest Of Gold Medal Exp.	259677	220185
Interest Of Gold Medal Samaroh Exp.	632540	
Interest of Guruvandana Vyakhanmala Donation		7634
Hemchandracharya Samaroh Expenses	249592	
Mohanlal Patel Vyakhyanmala Expenses		
Dr. Tapasvi Nandi Vyakhyanmalal Expenses	7000	6923
Umashankar Joshi Vyakhyanmala Expenses		
Interest Of B.Ed. Fedresion Donation		22047
Interest Of Ethletic Trofy Donation		1718
Interest Of Mahavir Chair Donation		69228
Interest Of Mugattal Thanki Donation		344
Interest OF Revaba Trofy Donation		3735
Interest Of Sanskrit Shishyavruti Donation		34351
Interest Of Uditchya Upgradation Donation		16650
interest Of Umashankar Joshi Vyakhyanmala		
Interest Of Manibhai Prajapati Vyakhyanmala		6531
Interest Of Samajsastra Shishyvruti Donation		6870
Interest Of Prof. I.H. Seth Scholership	3972	4403
Interest Of Shri Jayjeet Scholership	33300	
Interest Of Gujarat Sahitya Parisad		34614
Siddhem Prakashan Nidhi Intrest		51921
<b>Donation interest Expenses</b>		<b>660808</b>





Schedule No. 19 Sports Activities income	Amount (Rs.)	
	Receipt	Expenses incurred for such receipt
Soprts / Cultural Activities Income	14947279	
Soprts Activities Expencse		5194106
Youth Welfare Expencse		1383228
<b>Sports Activities Income</b>		<b>8369945</b>

Schedule No. 20 M.Phil income	Amount (Rs.)	
	Receipt	Expenses incurred for such receipt
M.Phil Income	2007976	
M.Phil Bio-Tech		40000
M.Phil Economics		138470
M.Phil Gujarati		77926
M.Phil Hindi		88674
M.Phil History		61750
M.Phil Law		43000
M.Phil Maths		19000
M.Phil Mis.		98120
M.Phil Income		
<b>M. Phil course income</b>		<b>1421036</b>

Schedule no. 21 Grantable Dept. income	Amount (Rs.)	
	Receipt	Expenses incurred for such receipt
Architect	4234070	1400079
Chemistry	3456090	1002868
Engilsh	306505	105548
Hospital Management	2285985	507542
Life Science - Botany	28570	
Life Science	3414530	396057
Maths	2606248	601402
MBA	3084732	795028
Sanaskrit	178230	
<b>Grantable department income</b>		<b>14786436</b>



**Hemchandracharya North Gujarat University**  
(Patan)

Schedule No. 22 Examination Income	Amount (Rs.)	
	Receipt	Expenses incurred for such receipt
Degree Fees / Forms A/c	134600	
Duplicate Marksheet Fees A/c	225450	
Exam Fees / Forms A/c	165823838	
Exam. Misc. Income A/c	4862790	
Pulping Of Answer Book & Waste Papers A/c	234296	
Rechecking/Re Assessment Fees A/c	1380000	
Central Assessment Exp A/c		756379
Degree Certificate Exp A/c		14568
Dummy / Dispatch Exp A/c		13100528
Exam Allownce Exp A/c		934616
Exam Committee Exp A/c		100647
Exam Conducting Exp A/c		27025637
Exam Confidential Printing Exp A/c		2521220
Examiner's Remmuration Exp A/c		2949788
Exam Misc. Exp A/c		17823
Exam Online / Digital Activities Exp A/c		1213798
Exam Post & Travelling Exp A/c		101751
Exam Staff Travelling Exp A/c		25265
Exam Stationary & Printing Exp A/c		461465
Exam Vehical Exp A/c		5119223
Obserev Exp A/c		397752
Practical Exam Misc. Exp A/c		32409178
Printing Of Answer Books Exp A/c		8467830
Re. Cheking / Re. Assesment Exp A/c		985417
<b>Examination income</b>		<b>76058089</b>

Schedule No. 23 Government Grant Income	Amount (Rs.)
Grant For Ambedkar Chair A/c	3500000
Grant Maintanance A/c	160500000
ST Hostel Meintanance Grant	796569
NAAC Reambase Grant	100000
<b>Government grant income</b>	<b>164896569</b>

Schedule No. 24 Other Income	Amount (Rs.)
Other Donetion	81000
UGC Project Recurring Income	772867
CCC Online Exam Income	300000
Deepchand Gardi Chair Income	35900
University Reccrutment Fee A/c	357818
E-Riksha Rent Income A/c	1000
<b>Other income</b>	<b>1548585</b>



**Hemchandracharya North Gujarat University**

(Patan)

Schedule No. 25 P.HD. income	Amount (Rs.)	
	Receipt	Expenses incurred for such receipt
P.HD.	10150500	2658340
<b>P. HD. Course income</b>		<b>7492160</b>



## Schedule Z: Significant Accounting Policies :

### Accounting Year: 2019-20

1. The University mainly follows cash system of accounting. Accordingly, all income and expenditure of the university are mainly accounted for on cash basis.
2. Non recurring grants are duly capitalised under the head of non recurring grant in balance sheet. Donations received for specific purpose of capital nature are capitalised under endowment fund and/or corpus fund.
3. Expenditure incurred out of non recurring grant are duly capitalised under appropriate head of asset in the balance sheet. Similarly expenditure incurred out of endowment fund and/or corpus fund are also capitalised under appropriate head of asset in the balance sheet.
4. Capital grants received from UGC are capitalised under the head UGC grant in balance sheet. Capital expenditure incurred from capital UGC Grant are capitalised under the head UGC fixed assets.
5. Grants of recurring nature are treated as revenue.
6. The financial statements have been prepared under the historical cost convention on cash basis.
7. The preparation of financial statements in conformity with generally accepted accounting principles which requires management of University to make estimates and assumptions that affect the reported amount of assets and liabilities and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known / materialized.
8. Depreciation have been provided on fixed assets of the university (except land) on written down value on the basis of life of the assets estimated by the university.
9. Advances given by the university under different heads for different purposes are adjusted by the university on receipt of expenses statements from concerned persons and/or institutions.
10. Cash balance is inclusive of demand drafts/cheques on hand and cash balance is subject to physical verification.

For, M/s S. D. Mehta & Co.  
Chartered Accountants

Dharit S. Mehta  
(Partner)

Place: Ahmedabad  
Date: 31/12/2020



For, Hemchandracharya  
North Gujarat University

  
Chief Accounts Officer

Registrar

**Hemchandracharya North  
Gujarat University**

Address: University road,  
Patan (N.G.)-384265

Annual Audit Report  
For Year Ended 31<sup>st</sup> March, 2021

**AUDITORS:**

**S. D. Mehta & Co. (Chartered Accountants)**

1601,16<sup>th</sup> Floor, Himalaya Business Center, B/h BRTS Bus  
stand, Nr. RTO Circle, 132 ft Ring Road, Ahmedabad -  
380027

# Hemchandracharya North Gujarat University (Patan)


## Balance Sheet as at 31st March 2021

Particulars	Sch. No.	Amount (Rs.)
<b><u>Sources of Funds:</u></b>		
University funds	1	2542243104
Non recurring Grant	2	1226453609
Deposit	3	40419947
Sundry Liabilities	4	7329938
U.G.C. Fellowship & Scholarship Payable	5	3837619
<b>Total</b>		<b>3820284218</b>
<b><u>Application of Funds:</u></b>		
Fixed Assets (Construction)	6	869773723
U. G. C. Fixed Assets	7	198980177
Other Fixed Assets	8	577437179
Misc. Fixed Assets	9	5017831
Advances	10	122781591
Cash & Bank Balance	11	2046293716
<b>Total</b>		<b>3820284218</b>

**Examined and Found Correct.**

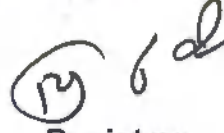
For, M/s S. D. Mehta & Co.  
Chartered Accountants

For, Hemchandracharya  
North Gujarat University

  
**Shaishav Mehta**  
(Partner)



  
**Chief Accounts officer**

  
**Registrar**

Place: Ahmedabad  
Date: 14th February, 2022  
UDIN : 22032891ALVAKA1873

# Hemchandracharya North Gujarat University (Patan)

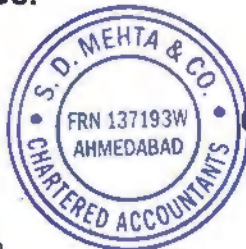
## Income and Expenditure account for the year ended on 31st March 2021

Particulars	Sch. No.	Amount (Rs.)
<b><u>Expenditure:</u></b>		
Employee Salary Expenses	12	122519195
Administrative Expenses	13	27061349
Estate Branch Expenses	14	4124093
Other Expenses	15	75223347
Own Fund Expences	16	11900220
Sports Activities Expenses	17	5818122
Self Finance Courses Expenses	18	33408603
<b>Total</b>		<b>280054929</b>
<b><u>Income:</u></b>		
Donation Interest Income	19	687389
M.Phil Income	20	701197
Grantable Dept. Income	21	9181820
Examination Income	22	70148066
Government Grant Income	23	122623608
Other Income	24	22347348
P.HD. Income	25	8056634
<b>Total Income</b>		<b>233746061</b>
Transfer To University Fund		46308868
<b>Total</b>		<b>280054929</b>

**Examined and Found Correct.**

For, M/s S. D. Mehta & Co.  
Chartered Accountants

**Shaishav Mehta**  
(Partner)



*[Signature]*  
Chief Accounts officer

For, Hemchandracharya  
North Gujarat University

*[Signature]*  
Registrar

Place: Ahmedabad

Date: 14th February, 2022

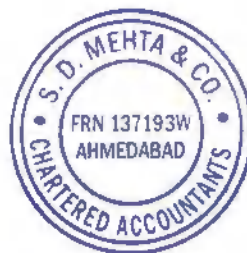
UDIN : 22032891ALVAKA1873

# Hemchandracharya North Gujarat University

(Patan)

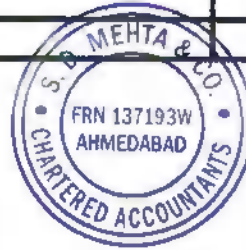
Schedules forming part of the accounts for year 2020-21

Schedule No. 1 University funds	Amount (Rs.)
<b>Endowment Fund</b>	
Auditorium Donation	2500000
BBA Donation	5300000
Convention Hall For Donation	10000000
B.Ed. Federation Donation	318476
Community Sci. & Tech. Centre	1100000
Computer Centre Donation	1587000
Ccomputer Donation	150000
Continue Education Centre Donation	860000
Donation for MSW. Books A/c	500
English Deptt. Computer Donation	25000
Fax Machine Donation	17500
Gujarat Sahiya Parisad 41 Adhivation A/c	247191
Gandhi Smruti Building Donation	2650
Library Books Donation	324060
Library Building Donation	5100000
Library Furniture (Reading Quebicals)	300000
Maths Books Donation	100000
M.B.A. Books Donation	165069
M.B.A. Center Donation	3611000
M.B.A./ M.C.A. Poor Student Donation A/c	400000
M.Ed. Development Donetion A/c	950000
Micro Department Books Donation	100000
N.S.S. Volunteers Donation	5025
P.G. Dept. English Books Donation	25000
Staff Quaters Children Park Donation	51000
Staff Welfare Fund Donation	26801
University Developement Donation	82252
Water Cooler Donation	28666
<b>Corpus Fund</b>	
Ambedkar Chair Grant	500000
Aanart Donation	25001
Best Ethlet Prize Donation A/c	25000
Computer Tech. Edu. (MP Patel Trust) Donation	1500000
Donation For Championship Trophy A/c	90000
Donation For I.H.Sheth Schollership (Maths)	60111
Donation - V.D. Gardi Chair Donation A/c	10000000
Dr. Tapasvi Nandi Vyakhyanmala Donation A/c	100000
Goldmedal Donation	3490758
Guruvandana Sanskruti Vyakhyanmala	111111
General Chemipionshiop (Revaba) Trophy Donation	51000
Hem. Sahitya Research Donation	501000
M.I.Prajapati Sanskrit Vyankhy	90000
Donation For Prize For Sanskrit Student	600000
Siddhhem Prakasan Donation	750000
Sports Activities Donation	61000





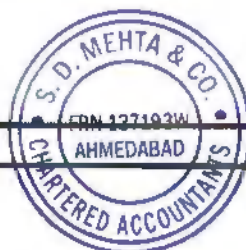
Umashankar Joshi Vyankhyanmala	50000
Mohanlal Patel Vyakhanmala Donetion	500000
Matching Grant(U.G.C.)	12438694
University Corpus Fund	81000
<b><u>Uni. Other funds / Non Recurring Income</u></b>	
Own Fund (University)	800150314
Library Devlopment Fund	2451461
Relief Fund A/c	960667
Sport Complex Fund	60263591
University Reserve Fund	738587095
B.Ed. Vacation / I.A.S. Training	24888
M.B.A. Deptt. (Own Fund)	747900
B.Ed. Cell Own Fund	1588560
<b><u>Depreciation Fund</u></b>	
Depreciation Fund Books/software A/c	92538759
Depreciation Fund Computer A/c	66813276
Depreciation Fund Building A/c	551907165
Depreciation Fund Electronic & Other A/c	102381305
Depreciation Fund Furniture/Dead Stock A/c	51735804
Depreciation Fund Vehical A/c	7690454
<b>Total</b>	<b>2542243104</b>



# Hemchandracharya North Gujarat University

(Patan)

Schedule No. 2 Non Recurring Grant	Amount (Rs.)
Admini. Building Grant A/c	8869006
Books Grant A/c	7000
Bore Well Grant A/c	400000
Boys Hostel T.D.D. Grant A/c	32500000
Chem. Building - Gas Pipe Line	1354416
Chemistry Building Grant A/c	9073000
Chemistry Glassware Grant A/c	5276000
College Developement Grant A/c	52599
Compound Wall Grant A/c	2415498
Electrification Grant A/c	291266
Grant-Bsni Connectivity	6000000
Centre For Excellance Grant	4528712
Grant- Deptt. Of Sports Medicine A/c	11980875
Grant-Extantion of Guest House-2 flour	5285000
Grant-Extantion of Result Center Building-2 flour	4520000
Grant For New Construction A/c	129625000
Grant For Repairing A/c	146035000
Grant For Rennovation A/c	37650300
Ladies Hostel T.D.D. Grant A/c	23300000
Grant- NBHM Books A/c	1808726
Grant- School Architech Degree Course A/c	26993000
Health Centre (M.P.Grant) A/c	465148
Hospital Management Grant A/c.	140100000
Internet Broadband Campus Connection A/c	1435150
Khalkuva Grant A/c	174000
Khedbrama Campus Grant A/c	47200000
Ladies Hostel Const. Grant (MP) A/c	1218785
Land Acquisition Grant A/c	148695473
Language Lab. Grant. A/c	750000
Library Building Grant A/c	5000000
Life Science Building Grant	2069000
Other Non Recurring Grant A/c	3236000
Overhead Tank Grant A/c	630000
P.G.Department Grant A/c	717000
Russa Grant A/c	200000000
Staff Quaters Grant A/c	14293753
Student Eminities Grant A/c	4792000
U.G.C. Development Grant 10th Plan A/c	26205504
U.G.C. Boys Hostel Grant A/c	5000000
U.G.C. B. Voc Progam Grant A/c	6500000
U.G.C Career Course Grant A/c	1260000
U.G.C. Compu. Centre Upgradation	1600000
U.G.C. Development Assit. Grant A/c	106316398
U.G.C. - Estabishment Of Comp. Center Grant	1800000
U.G.C. Infonet Program Grant A/c	3809000
U.G.C. In Tro. Of M.B.A. Program Grant A/c	1600000
U.G.C. Merged Schemes Grant A/c	35256000
U.G.C. School for Language Grant A/c	3500000
U.G.C. - Grant Ofr Silver Jubilee A/c	1250000
U.G.C. Yoga Grant A/c	100000
V.C. / Registrar Bungloz Grant	3515000
<b>Total</b>	<b>1226453609</b>



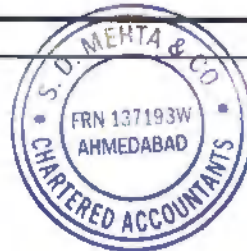
# Hemchandracharya North Gujarat University

(Patan)

Schedule No. 3 Deposit	Amount (Rs.)
Architect / MUP Deposit A/c.	829064
Caution Money	2149375
College Deposit	6483900
Convention Hall Deposit A/c	314000
Earnest Money & Security Deposits	13735286
Election Deposit	17200
Gandi Smruti Deposit A/c	399500
Laboratory Deposit	6400
Ladies/ Boys Hostel Dep. A/c	1650050
Lecturer / Principal Deposit A/c	4514913
Library Deposit	758050
Othar Deposit A/c	318199
Retention Money	9133685
Staff Quaters Deposit	110325
<b>Total</b>	<b>40419947</b>

Schedule No. 4 Sundry Liabilities	Amount (Rs.)
Employee Credit Socity A/c	3000
Group Insurance A/c	56403
Gujcost Grant A/c	522500
Karmachari Kalyan Trust A/c	350
Income Tax A/c	189
Professional Tax A/c	-130
Graduity A/c	74429
Misc. Grant A/c	1926884
S. T. Hostel Mess Grant	209000
Stamp Duty A/c	21210
Research Grant A/c	4608068
Unicef Grant A/c	-93900
G.P.F. A/c	1935
<b>Total</b>	<b>7329938</b>

Schedule No.5 U.G.C. Fellowship & Scholarship Payable	Amount (Rs.)
U.G.C Rajiv Gandhi National Fellowship	2344363
U.G.C. - Shodhaganga Project Grant A/c	1620000
U.G.C. - Misc Fellowship and Scholarship payable	-126744
<b>Total</b>	<b>3837619</b>



# Hemchandracharya North Gujarat University

(Patan)

Schedule No. 6 Fixed Assets (Construction)	Amount (Rs.)
Const. Of BBA Building A/c	14979107
Const. Of Adm. Building-Own Fund A/c	4974773
Girls Hostel Construction- Own Fund Exp.	2285128
Const. Of Library Building Extantion Own Fund Exp. A/c	952338
Life Science Laboratory (Own Fund) Extention Work	2804437
Const. Of MBA Building Extantion Own Fund Exp. A/c	3933906
Sports Compleex Const. (Own Fund) Exp.	32581052
Const. Of Administative Building A/c	9692850
Const. Of Auditorium Building A/c	4743084
Const. Of Amphi Theatre A/c	2865182
Const. Of Architech Construction A/c	55411539
Const. Of A.T.M. (Self Fin.) entre A/c	2798768
Const. Of Bore Well A/c	419588
Const. Of Boys Hostel 2nd Floor. A/c	5001296
Const. Of Boys Hostel - T.D.D. A/c	35937507
Const. Of Cash Counter /Godown A/c	1171986
Const. Of C C Road A/c	12622010
Const. Of Chemical Stores A/c	2034977
Const. Of Chemistry Building A/c	10964113
Const. Of Chricket Peach	491438
Const. Of C.K Zaveri Distance Edu. Center A/c	4231668
Const. Of Community Sci. Center A/c	2460433
Const. Of Compound Wall A/c	5402820
Const. Of Computer Center Building A/c	2853126
Const. Of Cont. Edu. & Carrier Dev. Center A/c	1055405
Const. Of Convention Center A/c	101016703
Const. Of Dining Hall A/c	690612
Const. Of Examination Godown A/c	349536
Const. Of Extantion of Guest House (Grant) Exp. A/c	17523644
Const. Of Extantion of Resul Center (Grant) Exp. A/c	8137070
Const. Of Extantion of Library Building 2nd Floor (Grant) Exp.	14806577
Const. Of Health Center A/c	676696
Const. Of Inservice Hostel A/c	7839606
Const. Of Hostel 'B' Wing A/c	8799330
Const. Of Khal Kuwa A/c	520643
Const. Of Khedbrahma Campus	19318759
Const. Of Ladies Hostel (T.D.D.) A/c	21724068
Const. Of Ladies Hostel First Flour A/c	44529
Const. Of Library Building A/c	9681129
Const. Of M.B.A. Building A/c	3917497
M.B.A. -Const. (Second Flour) Grant Exp.	6441383
Const. Of M.Sc. I.T Deptt. A/c	21688261
Const. Of M.S.W Deptt. A/c	5345209
Const. Of Overhead Tank. A/c	8633285
Const. Of Sports Complex . A/c	17897462
Const. Of Staff Quarters A/c	15763673
Const. Of Sports Hall A/c	314858
Const. Of P.G. Boys Hostel A/c	20567256
Const. Of Gandhi Smruti (Stamp Duty) A/c	75087



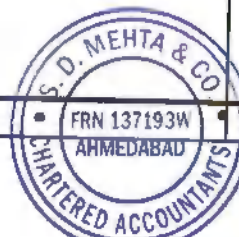
Const. Of Student Amenities Bulding A/c	5635164
Const. Of V.C / P.V.C. / Register Bungolws A/c	4541497
Const. Of V.C. / P.V.C. Office & Road A/c	7810978
Const. Of Education Deptt.A/c	9189954
Const. Of Guest House A/c	1856491
Const. Of Main Gate Exp. A/c	1090413
Const. Of Result Center A/c	23513361
Const. Of School Of Language A/c	3147859
Const. Of Hospital Menegment A/c	38353178
Const. Of Resident Hostel A/c	8842315
Const. Of Renovation Of Uni. Building A/c	184530055
Const. Of Amphi Theatre Own Fund A/c	873581
Const. Of Overhead Water Tank (Own Fund) Exp.	1846318
Const. Of Result Center Own Fund A/c	452097
Const. Of Russa Boys Hostel Own Fund	1358873
UGC Guest House Construction A/c	19502969
UGC Ladies Hostel Construction A/c	18557888
Const. Of Teaching Staff Quarter A/c	4229328
<b>Total</b>	<b>869773723</b>



# Hemchandracharya North Gujarat University

(Patan)

Schedule No 7 U. G. C. Fixed Assets	Amount (Rs.)
<b>U.G.C. Development (Non-Recurring)</b>	
UGC Boys Hostel Construction Second flour. A/c	2766826
UGC Teaching staff Quartes Construction A/c	5554911
UGC Boys Hostel Construction Exp. A/c	41528921
UGC Life Science Building Const. A/c	11363851
UGC Mathematics Deptt. Construction A/c	13351315
UGC 11th Plan-plant Mashinery A/c	1117250
Ugc 11th Plan-Tractor & Luxury Bus A/c	1918944
U.G.C. Books (Non- Recurring)	14559217
U.G.C. Boys Hostel Dead Stock / Furniture A/c	66478
U.G.C. College Dev. Grant-Computer	52599
U.G.C. Computer	4036694
U.G.C. Computer Upgration	1641810
U.G.C. Const. C. C. Road A/c	6167479
U.G.C. C. C. Road Construction 10th Plan A/c	116323
U.G.C. Dead Stock A/c	317972
U.G.C. Equipments	14491960
U.G.C. Infonet Program Grant Exp. A/c	531392
U.G.C. Library Computerization	105830
U.G.C. M.B.A. Intro. Program	1365000
U.G.C Other Fixed Assets A/c	5334258
U.G.C. Yog Center Dead Stock / Furniture A/c	118350
U.G.C. - Silver Park / Cercle Exp. A/c	6616333
U.G.C. - Software (Devlopment)	657000
U.G.C. - Teaching Staff Quarters Const. A/c	709565
U.G.C. Book (24Nr)	4274625
U.G.C Basic Facilities For Women (24 NR)	1108665
U.G.C Campus Devlopment (24 NR) A/c	722974
U.G.C. Const. Of Buildinga (24 NR) A/c	2572016
U.G.C Devlopment ICT (24 NR)	9220470
U.G.C ENCORE Faculty Exp (24 NR)	296774
U.G.C Lab Equipment & Infra. (24-Nr) A/c	15951754
U.G.C Student Amenities Including Hostels (24-Nr)	2006740
UGC VSAT I nternet Connection A/c	1071000
<b>U.G.C. - Merged Schemes (Non-Recurring)</b>	
UGC Ladies Hostel First Flor Const. Exp A/c	5759876
U.G.C. Const. of Language Deptt. a/c	7816655
U.G.C. - Dying Holl Construction A/c	4996977
U.G.C. Career & Counsil Cell Comp./Equ./Books	69604
U.G.C. - CIMF Cell Computer / Equ. A/c	125443
U.G.C. Merged Scheme-Entry In Service	762387
U.G.C. Merged Scheme-Net Coaching A/c	1011404
UGC Women Day Care Center Exp. A/c	1688018
U.G.C. Entry In Service Comp./Ege./Books A/c	66350
U.G.C. Equal Oppert. Cell Comp./Ege/Book(NR)	25675
U.G.C. Health Center Instruments A/c	241000
U.G.C. Net/ Sleaf Comp./Equ./Books A/c	433978
U.G.C. Sport Infrastructure A/c	3800661
Women Day Care Center Exp. A/c	250337
Remedial Coaching Class Comp. Hardware A/c	216517
<b>Total</b>	<b>198980177</b>



# Hemchandracharya North Gujarat University

(Patan)

Schedule No 8 Other Fixed Assets	Amount (Rs.)
Computer Centre Fix Assets	9580759
Computer Sci. Deptt. Fixed Assets	26467007
Administrative Fixed Assets	199710564
Astrology Fix Assets	55903
Architecht Assets	14456261
B.B.A. Fixed Assets	5749534
B.Ed. Cell Fixed Assets	634707
Biotech Fixed Assets	2972260
B.Lib./ M.Lib. Fixed Assets	2924612
B.P.Ed. / M.P.Ed. Fixed Assets	2959127
Chemistry Deptt. Fixed Assets	26064713
Engilsh Deptt. Fixed Assets	18432
Examination Fixed Assets	6891548
Hospital Man. Fixed Asset	8819539
Indian Dispora Fixed Assets	368907
Journailsm Deptt. Fixed Assets	1209845
Library Branch Fixed Assets	28654612
Life Sci. Deptt. Fixed Assets	14132391
L.L.M. Fixed Assets	387664
Maths Deptt. Fixed Assets	2716651
M.B.A. Deptt. Fixed Assets	4901785
M.C.A Fixed Assets	5668500
M.Ed Fixed Assets	679075
M.Pharm Fixed Assets	2966179
M.Sc. Tech. Fixed Assets	298714
M.S.W. Fixed Assets	450676
N.S.S. Fixed Assets	45432
P.G.D.C.A. Fixed Assets	50457
P.G.Deptt. Fixed Assets	1016009
P.G.D.M.L.T. Fixed Assets	85197
PGIS / PGDD Fixed Assets	1471590
Physcis / Electronics Deptt. Fixed Assets	2792972
Russa Grant Exp.	183250729
Sanskrit Department Fix Assets	282000
Sports Complex Fixed Assets	38577
Sports & Medicine Fix Assets A/c	1457769
Ambedkar Grant (NR) Exp.	160905
B.Voc. Fashion Desgion Instrument A/c	2565184
Career & Counsiii Cell Comp. Hardware A/c	70500
Car Purchase A/c	4736239
C.C. TV Camera Exp.	850448
E-Riksha Purchase A/c	446382
Hostel Dead Stock A/c	1828522
Jainology Deptt. Dead Stock A/c	30699
Language Leb Dead Stock A/c	986099
N.B.H.M. Books Exp.	1881281
School Of Language Dead Stock A/c	30699
Result Center Dead Stock A/c	660824
World Class University Infrastructur A/c	2958700
<b>Total</b>	<b>577437179</b>



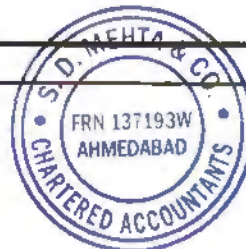
# Hemchandracharya North Gujarat University

(Patan)

Schedule No 9 Misc. Assets	Amount (Rs.)
C.P.F. Cur. Assets	6123
Electric Deposit A/c	713048
Gas Connection Deposit A/c	40800
L.I.C. Pention Scheme A/c	415617
National Intrigation Camp	46335
Nitin Construction	8715
Rent Cur. Assets	1000
Sundry Balance	45107
TDS Receivable FY 2018-19	3216572
Telephone Deposit	29400
UGVCL- Interest Resavable A/c	495114
<b>Total</b>	<b>5017831</b>

Schedule No 10 Advances	Amount (Rs.)
N.S.S. Activities Advances	15465
Central Admission Commite Adv. A/c	21000
Cultural Activities Adv. A/c	85315
Educational Improvement Advance	4298
Extramural Shibir Adv. A/c	85245
Health Adv. Shibir Adv. A/c	7179
Moot Court Adv. A/c	1000
Other Advances	189027
Que./Examiner Meeting Advances	68481
Shibir Adv. DPE A/c	175595
Speech Compitition Adv. A/c	32250
Sports Compitition Adv. A/c	782418
Study Shibir Adv. A/c	30894
Syllabus Improvement Adv. A/c	12343
Syllabus Shibir Adv. A/c	77944
Teachers Workshop Advances	909
Vyakhyanmala Adv. A/c	5608
Youth Welfare Shibir Adv. A/c	42000
Staff Advances	9804808
College Advances	24212493
Department Advances	87369004
P.G.Centre Advance	-241684
<b>Total</b>	<b>122781591</b>

Schedule No 11 Cash and Bank Balance	Amount (Rs.)
Fixed Deposit	1921409975
Cash-In-Hand	23013
Bank Accounts	107346846
Interest Recivable A/c	17513883
<b>Total</b>	<b>2046293716</b>





**Hemchandracharya North Gujarat University**  
(Patan)

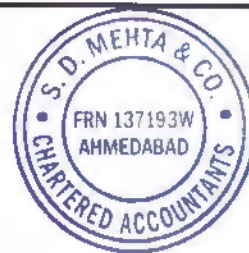
**Schedules of Income and Expenditure for the year ended on 31st March 2021**

Schedule No. 12 Employee Salary Expenses	Amount (Rs.)	
	Expense incurred	Recovery of expenses
7th Pay Differance A/c	417157	
Admin Employee Basic Salary Exp. A/c	27965193	
Admin Employee DA Exp. A/c	3825629	
Admin Employee HRA Exp. A/c	509856	
Admin Employee Medical Allownce Exp. A/c	125524	
Admin Employee Other Allownce Exp. A/c	107130	
Admin Employee Petrol Allownce Exp. A/c	166774	
Admin Employee Washing Allownce Exp. A/c	5128	
Architech Salary Exp. A/c	7155545	
Chimistry Salary Exp A/c	1230273	
Employee Bonus Exp A/c	25378	
Estate Branch Salary Exp A/c	882162	
Leave Enchacement Exp A/c	3160766	
Life Science Salary Exp A/c	1243717	
LTC Exp A/c	56586	
Maths Salary Exp A/c	294001	
MBA Salary Exp A/c	967743	
Medical Reimbursement Exp A/c	12189	
Officers Basic Salary Exp. A/c	51726778	
Officers DA Exp. A/c	18103448	
Officers HRA Exp. A/c	1717123	
Officers Medical Allownce Exp. A/c	123900	
Officers Other Allownce Exp. A/c	135746	
Officers Petrol Allownce Exp. A/c	199800	
Self Finance Allownces Exp A/c	1986899	
Transport Allownces Exp A/c	56880	
Salary Deduction	317870.00	
<b>Total Employee Salary Expenses</b>		<b>122519195</b>



**Hemchandracharya North Gujarat University**  
(Patan)

Schedule No. 13 Administrative Expenses	Amount (Rs.)	
	Expense incurred	Recovery of expenses
Advertisement Exp. A/c	927040	
Bank Commision A/c	55921	
Commitee Exp A/c	575523	
Computer Maintenance Exp. A/c	86730	
Computer Stationary Exp A/c	164522	
Dead Stock Repairing Exp. A/c	1411850	
Election Exp A/c	160550	
Health Center Honorium Exp A/c	42000	
Health Center Medicine Exp A/c	163085	
Hostel Exp. A/c	41100	
Insurance Premium Exp A/c	1310632	
Internet Exp A/c	38367	
Legal Exp A/c	949780	
Membership Exp A/c	59000	
Misc. Exp A/c	1735640	
Post & Telegram Exp A/c	286865	
Profesional Fee Exp A/c	161300	
Recruitment Exp. A/c	1652206	
Seminar Exp A/c	760634	
Staff Travelling Exp A/c	147311	
Staff Uniform Exp A/c	10516	
Staff Welfare Exp A/c	90000	
Stationary & Printing Exp A/c	497923	
Sweeper Exp A/c	6602221	
Technical/ Semi Tech/ Office Assi. Salary Exp A/c	26803599	
Telephone Exp A/c	251795	
VC/ PVC Hospitality Exp A/c	576	
Vehical Fuel Exp A/c	389095	
Vehical Maintainance Exp A/c	286062	
Ambedkar Chair Grant @. Exp. A/c	711630	
Elegibility Fee A/c		792146
Enrollment / Registration Fee Income		12784259
Forms /Publication Income A/c		491240
Hostel Income A/c		252600
Legal Fee Income A/c		1721850
Migration Fee Income A/c		387000
Other Misc Income A/c		2724055
Registration Fee Income A/c		129674
Seminar Registration Income A/c		29300
<b>Total Administrative Expenses</b>		<b>27061349</b>



**Hemchandracharya North Gujarat University**  
(Patan)

Schedule No. 14 Estate Branch Expenses	Amount (Rs.)	
	Expense incurred	Recovery of expenses
Borewell Exp.	90381	
Convention Hall Maintenance Exp.	98126	
Covid 19 Exp.	211580	
Estate Branch Mis. Exp.	118307	
Rent & Taxes Exp	1735858	
Repairing & Maintenance (Civil) Exp	1260899	
Repairing & Maintenance (Electrical) Exp	728942	
Estate Branch Income		120000
<b>Estate Branch Expenses</b>		<b>4124093</b>



**Hemchandracharya North Gujarat University**  
(Patan)

Schedule No. 15 Other Expenses	Amount (Rs.)	
	Expense incurred	
Computer Center Mis. Exp A/c		262024
Extramural Activities Expenses		75905
Library Branch Exp A/c		172233
UGC Development (Recurring) Exp		420739
UGC Merged Schemes (Recurring) Exp		251620
UGC Project Recurring Exp A/c		222920
CASH Committee Exp A/c		1875
CCC Online Exam Exp A/c		147813
Central Admission Exp A/c		140000
Depreciation Exp A/c		71885956
GST Exp.		1096436.8
Research Grant SSIP A/c		104000
Kheda Bramha Campud Dev. Exp		124125
Uditchya A/c		317700
<b>Other Expenses</b>		<b>75223347</b>

Schedule No. 16 Own Fund Expenses	Amount (Rs.)	
	Expense incurred	
Computer Center Salary Expenses		7345019
Salary Of Vole. Land / Compt. (SF) A/c		4555201
<b>Own Fund Expenses</b>		<b>11900220</b>

Schedule No. 17 Sports Activities Expenses	Amount (Rs.)	
	Expense incurred	Recovery of expenses
Soprts / Cultural Activities Income		6984270
Soprts Activities Expence	6192458	
Youth Welfare Expence	6609934	
<b>Sports Activities Expenses</b>		<b>5818122</b>

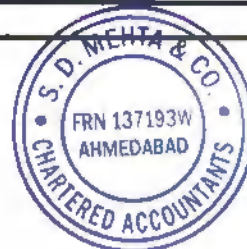
Schedule No. 18 Self Finance Courses Expenses	Amount (Rs.)	
	Expense incurred	Recovery of expenses
Astrology Expenses	79880	89560
B.B.A. Expenses	6056756	4239474
Bio Tech Expenses	1514190	570055
B.Lib./M.Lib. Expenses	1011894	235011
Comman Self Finance Exp.	19897886	
Computer Science Deptt.(MCA/PGDCA/M.SC.IT) Exp.	13260901	6498722
Jainology Expense	40250	8990
Journalism Expense	262135	645010
L.L.M. Expense	1299052	1476395
M.P.E. (B.P.Ed) Expense A/c	4597472	1416049
M.S.W. Expense	3567017	1640410
PGIS / PGDD Expense A/c	48660	
Physics / Electronics Deptt. Expense	1341637	1957100
P.G.D.M.L.T Exp.	28100	
Yog Center Expense	97200	237515
B.Com Admin. Remm. Exp.	45900	
B.Com Visting Lec. Remm. Exp.	6125	
Certificate Coures Fee A/c		32556
Other Form Income - SFI A/c		24650.00
Master Of Urban Planning Income		467500.00
Zoology Fee Income		45455.00
BSW Income		162000.00
<b>Self Finance Courses Expenses</b>		<b>33408603</b>



Schedule No. 19 Donation Interest Income	Amount (Rs.)	
	Receipt	Expenses incurred for such receipt
Deepchand Gardi Chair Donation	667269	91340
Ambedkar Chair Exp	27621	34710
Interest Of Gold Medal Exp.	176913	271405
Interest of Guruvandana Vyakhanmala Donation	7517	
Dr. Tapasvi Nandi Vyakhanmaial Expenses	5523	
Interest Of B.Ed. Fedresion Donation	18225	
Interest Of Ethletic Trofy Donation	1696	
Interest Of Mahavir Chair Donation	55244	
Interest OF Revaba Trofy Donation	3130	
Interest Of Uditchya Upgradation Donation	1268	
Interest Of Umashankar Joshi Vyakhanmala	1970	1800
Interest Of Manibhai Prajapati Vyakhanmala	5541	
Interest Of Samajsastra Shishyvrti Donation	8822	
Interest Of Prof. I.H. Seth Scholership	3689	4130
Interest Of Jitubhai Gadhi Donation	37294	
Interest Of Gujarati Sahitya Parisad	27623	
Siddhhem Prakashan Nidhi Intrest	41429	
<b>Donation interest Income</b>		<b>687389</b>

Schedule No. 20 M.Phil Income	Amount (Rs.)	
	Receipt	Expenses incurred for such receipt
M.Phil Income	1513070	
M.Phil Chemistry Exp.		22000
M.Phil Commerce Exp.		21300
M.Phil Education Exp.		58340
M.Phil Engilsh Exp.		32700
M.Phil Gujarati Exp.		80870
M.Phil History Exp.		95080
M.Phil Library Sci. Exp.		28210
M.Phil Maths Exp.		204203
M.Phil Phy. Edu. Exp.		118570
M.Phil Psychology Exp.		74970
M.Phil Sociology Exp.		75630
<b>M. Phil course Income</b>		<b>701197</b>

Schedule no. 21 Grantable Dept. Income	Amount (Rs.)	
	Receipt	Expenses incurred for such receipt
Architech	2998455	1223278
Chemistry	2967250	950420
Engilsh	273680	473472
Hospital Management	2153405	719479
Life Science	2634114	1185223
Maths	1529120	170
MBA	1909371	874538
Sanaskrit	143005	
<b>Grantable Department income</b>		<b>9181820</b>



**Hemchandracharya North Gujarat University**  
(Patan)

Schedule No. 22 Examination Income	Amount (Rs.)	
	Receipt	Expenses incurred for such receipt
Degree Fees / Forms A/c	130200	
Duplicate Marksheet Fees A/c	171200	
Exam Fees / Forms A/c	129181433	
Exam. Misc. Income A/c	3687760	
Provisional Degree Fee A/c	214960	
Pulping Of Answer Book & Waste Papers A/c	48880	
Recheking/Re Assessment Fees A/c	1225771	
Degree Certificate Exp A/c		4480
Dummy / Dispatch Exp A/c		4239843
Exam Advertisement Exp.		8850
Exam Allownce Exp A/c		201966
Exam Commitee Exp A/c		30591
Exam Conducting Exp A/c		9080871
Exam Confidential Printing Exp A/c		4494547
Exam Data Entry Exp. A/c		99674
Examiner's Remmuneration Exp A/c		906685
Exam Misc. Exp A/c		17251
Exam Online / Digital Activities Exp A/c		6308478
Exam Post & Travelling Exp A/c		-209452
Exam Staff Travelling Exp A/c		24124
Exam Stationary & Printing Exp A/c		545609
Exam Vehical Exp A/c		369725
Obserev Exp A/c		335203
Practical Exam Misc. Exp A/c		15744967
Printing Of Answer Books Exp A/c		21660200
Re. Cheking / Re. Assesment Exp A/c		648526
<b>Examination income</b>		<b>70148066</b>

Schedule No. 23 Government Grant Income	Amount (Rs.)
7th Pay Difference Grant A/c	6500000
Aishe Grant Income	95000
Grant For Ambedkar Chair A/c	-8395392
Maintanance Grant A/c	124424000
<b>Government Grant income</b>	<b>122623608</b>

Schedule No. 24 Other Income	Amount (Rs.)
UGC Project Recurring Income	41100
Nagar Palika Fire Staff Recruitment	644300
Online Various Fee (Exam) A/c	619783
Process Fee Income	334040
Tablet Income	-3000
Other Interst Income A/c	20711125
<b>Other Income</b>	<b>22347348</b>



**Hemchandracharya North Gujarat University**

(Patan)

Schedule No. 25 P.HD. Income	Amount (Rs.)	
	Receipt	Expenses incurred for such receipt
P.HD.	9849260	1792626
<b>P. HD. Course Income</b>		<b>8056634</b>



## Schedule Z: Significant Accounting Policies :

### Accounting Year: 2020-21

1. The University mainly follows cash system of accounting. Accordingly, all income and expenditure of the university are mainly accounted for on cash basis.  
Non recurring grants are duly capitalised under the head of non recurring grant in balance sheet.
2. Donations received for specific purpose of capital nature are capitalised under endowment fund and/or corpus fund.  
Expenditure incurred out of non recurring grant are duly capitalised under appropriate head of asset in the balance sheet.
3. Similarly expenditure incurred out of endowment fund and/or corpus fund are also capitalised under appropriate head of asset in the balance sheet.
4. Capital grants received from UGC are capitalised under the head UGC grant in balance sheet. Capital expenditure incurred from capital UGC Grant are capitalised under the head UGC fixed assets.
5. Grants of recurring nature are treated as revenue.
6. The financial statements have been prepared under the historical cost convention on cash basis.  
The preparation of financial statements in conformity with generally accepted accounting principles which requires management of University to make estimates and assumptions that affect the reported amount of assets and liabilities and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known / materialized.
7. Depreciation have been provided on fixed assets of the university (except land) on written down value on the basis of life of the assets estimated by the university.
8. Advances given by the university under different heads for different purposes are adjusted by the university on receipt of expenses statements from concerned persons and/or institutions.
9. Cash balance is inclusive of demand drafts/cheques on hand and cash balance is subject to physical verification.
- 10.

For, M/s S. D. Mehta & Co.  
Chartered Accountants



Shaishav D. Mehta  
(Partner)



For, Hemchandracharya  
North Gujarat University

  
Chief Accounts Officer  
Registrar

Place: Ahmedabad  
Date: 14th February, 2022  
UDIN : 22032891ALVAKA1873



# **Hemchandracharya North Gujarat University**

**Address : University Road, Patan (N.G.)- 384265**

## **Annual Audited Accounts**

**For Year Ended : 31-03-2022**

### **AUDITORS:**

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**S.D. Mehta & Co. (Chartered  
Accountants)**

16-A, Ghanshyam Avenue, Near C. U. Shah College,  
Sattar Taluka Society, Income Tax,  
Amhedabad- 380014

(2)

## Hemchandracharya North Gujarat University (Patan)

Income and Expenditure account for the year ended on 31st March 2022

Particulars	Sch. No.	Amount (Rs.)
<b>Expenditure:</b>		
Employee Salary Expenses	12	155208531
Administrative Expenses	13	27706215
Estate Branch Expenses	14	5693866
Self Finance Courses Expenses	15	12401724
Other Expenses	16	85302280
Own Fund Expenses	17	53670698
Transfer To University Fund		109838681
<b>Total</b>		<b>449819971</b>
<b>Income:</b>		
Donation Interest Income	18	26845
Sports Activities Income	19	14438658
M.Phil Income	20	1507190
Grantable Dept. Income	21	19665432
Examination Income	22	163109802
Government Grant Income	23	157664562
Other Income	24	88898358
P.H.D. Income	25	4511124
<b>Total Income</b>		<b>449819971</b>

Examined and Found Correct.

For, M/s S. D. Mehta & Co.  
Chartered Accountants

*(Signature)*

Shaishav Mehta  
(Partner)

Place: Ahmedabad  
Date: 28/09/2022



For, Hemchandracharya  
North Gujarat University

*(Signature)*

I/c Chief Accounts officer  
I/c Chief Accounts Officer  
Hemchandracharya  
North Gujarat University,  
PATAN - 384265 (N. G.)

I/c Registrar  
I/C Registrar  
Hemchandracharya  
North Gujarat University  
PATAN

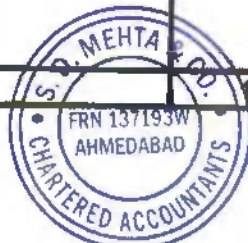
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# Hemchandracharya North Gujarat University

(Patan)

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Schedule No. 2 Non Recurring Grant	Amount (Rs.)
Admini. Building Grant A/c	8869006
Books Grant A/c	7000
Bore Well Grant A/c	400000
Boys Hostel T.D.D. Grant A/c	32500000
Chem. Building - Gas Pipe Line	1354416
Chemistry Building Grant A/c	9073000
Chemistry Glassware Grant A/c	5276000
College Development Grant A/c	52599
Compound Wall Grant A/c	2415498
Electrification Grant A/c	291266
Grant-Bsni Connectivity	6000000
Centre For Excellance Grant	5293416
Grant- Deptt. Of Sports Medicine A/c	11980875
Grant-Extantion of Guest House-2 flour	12331000
Grant-Extantion of Result Center Building-2 flour	10545000
Grant-Extantion of Library Building-2 flour	16000000
Grant-Extantion of MBA Building-2 flour	12960000
Grant-Extantion of Physics Building New Const.	71100000
Grant For New Construction A/c	97184786
Grant For Repairing A/c	139576221
Grant For Rennovation A/c	73486666
Ladies Hostel T.D.D. Grant A/c	23300000
Grant- NBHM Books A/c	1808726
Grant- School Architech Degree Course A/c	26993000
Health Centre (M.P.Grant) A/c	465148
Hospital Management Grant A/c.	140100000
Internet Broadband Campus Connection A/c	1435150
Khalkuva Grant A/c	174000
Khedbrama Campus Grant A/c	47200000
Ladies Hostel Const. Grant (MP) A/c	1218785
Land Acquisition Grant A/c	148695569
Language Lab. Grant. A/c	750000
Library Building Grant A/c	5000000
Life Science Building Grant	2069000
Other Non Recurring Grant A/c	3236000
Overhead Tank Grant A/c	630000
P.G.Department Grant A/c	717000
Ph.D Fesileti Center Grant	900000
Russa Grant A/c	200000000
Staff Quaters Grant A/c	14293753
Student Eminities Grant A/c	4792000
U.G.C. Development Grant 10th Plan A/c	26205504
U.G.C. Boys Hostel Grant A/c	5000000
U.G.C. B. Voc Progam Grant A/c	6500000
U.G.C Career Course Grant A/c	1260000
U.G.C. Compu. Centre Upgradation	1600000
U.G.C. Development Assit. Grant A/c	106316398
U.G.C. - Estabilshment Of Comp. Center Grant	1800000
U.G.C. Infonet Program Grant A/c	3809000
U.G.C. In Tro. Of M.B.A. Program Grant A/c	1600000
U.G.C. Merged Schemes Grant A/c	35256000
U.G.C. School for Language Grant A/c	3500000
U.G.C. - Grant Ofr Silver Jubilee A/c	1250000
U.G.C. Yoga Grant A/c	100000
V.C. / Registrar Bungloz Grant	3515000
<b>Total</b>	<b>1338186782</b>



# Hemchandracharya North Gujarat University

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Schedule No. 6 Fixed Assets (Construction)	Amount (Rs.)
Const. Of BBA Building A/c	14979107
Const. Of Adm. Building-Own Fund A/c	4974773
Girls Hostel Construction- Own Fund Exp.	2285128
Const. Of Library Building Extantion Own Fund Exp. A/c	952338
Life Science Laboratory (Own Fund) Extention Work	2804437
Convention Hall Statue & LED Latter (Own Fund)	1035146
Const. Of MBA Building Extantion Own Fund Exp. A/c	3933906
Sports Compleex Const. (Own Fund) Exp.	32581052
Const. Of Administative Building A/c	9692850
Const. Of Auditorium Building A/c	4743084
Const. Of Amphi Theatre A/c	2865182
Const. Of Architech Construction A/c	55411539
Const. Of A.T.M. (Self Fin.) entre A/c	2798768
Const. Of Bore Well A/c	419588
Const. Of Boys Hostel 2nd Floor. A/c	5001296
Const. Of Boys Hostel - T.D.D. A/c	35937507
Const. Of Cash Counter /Godown A/c	1171986
Const. Of C C Road A/c	12622010
Const. Of Chemical Stores A/c	2034977
Const. Of Chemistry Building A/c	10964113
Const. Of Chricket Peach	491438
Const. Of C.K Zaveri Distance Edu. Center A/c	4231668
Const. Of Community Sci. Center A/c	2460433
Const. Of Compound Wall A/c	5402820
Const. Of Computer Center Building A/c	2853126
Const. Of Cont. Edu. & Carrier Dev. Center A/c	1055405
Const. Of Convention Center A/c	101016703
Const. Of Dining Hall A/c	690612
Const. Of Examination Godown A/c	349536
Const. Of Extantion of Guest House (Grant) Exp. A/c	17523644
Const. Of Extantion of Resul Center (Grant) Exp. A/c	8137070
Const. Of Extantion of Library Building 2nd Floor (Grant) Exp.	14806577
Const. Of Health Center A/c	676696
Const. Of Inservice Hostel A/c	7839606
Const. Of Hostel 'B' Wing A/c	8799330
Const. Of Khal Kuwa A/c	520643
Const. Of Khedbrahma Campus	44920017
Const. Of Khedbrahma Campus Student Facility Center	2987150
Const. Of Ladies Hostel (T.D.D.) A/c	21724068
Const. Of Ladies Hostel First Flour A/c	44529
Const. Of Library Building A/c	9681129
Const. Of M.B.A. Building A/c	3917497
M.B.A. -Const. (Second Flour) Grant Exp.	6441383
Const. Of M.Sc. I.T Deptt. A/c	21688261
Const. Of M.S.W Deptt. A/c	5345209
Const. Of Overhead Tank. A/c	8633285
Const. Of Sports Complex . A/c	17897462
Const. Of Staff Quarters A/c	15763673
Const. Of Sports Hall A/c	314858
Const. Of P.G. Boys Hostel A/c	20567256
Const. Of Gandhi Smruti (Stamp Duty) A/c	75087
Const. Of Student Amenities Bulding A/c	5635164
Const. Of V.C / P.V.C. / Register Bungolws A/c	4541497



<b>U.G.C. - Merged Schemes (Non-Recurring)</b>	
UGC Ladies Hostel First Flor Const. Exp A/c	5759876
U.G.C. Const. of Language Deptt. a/c	7816655
U.G.C. - Dying Holl Construction A/c	4996977
U.G.C. Career & Counsil Cell Comp./Equ./Bocks	69604
U.G.C. - CIMF Cell Computer / Equ. A/c	125443
U.G.C. Merged Scheme-Entry In Service	762387
U.G.C. Merged Scheme-Net Coaching A/c	1011404
UGC Women Day Care Center Exp. A/c	1688018
U.G.C. Entry In Service Comp./Ege./Books A/c	66350
U.G.C. Equal Oppert. Cell Comp./Ege/Book(NR)	25675
U.G.C. Health Center Instruments A/c	241000
U.G.C. Net/ Sleat Comp./Equ./Books A/c	433978
U.G.C. Sport Infrastrucure A/c	3800661
Women Day Care Center Exp. A/c	250337
Remedial Coaching Class Comp. Hardware A/c	216517
<b>Total</b>	<b>198980177</b>



**Hemchandracharya North Gujarat University**  
(Patan)

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Schedule No 9 Misc. Assets	Amount (Rs.)
C.P.F. Cur. Assets	6123
Electric Deposit A/c	713048
Gas Connection Deposit A/c	40800
L.I.C. Pention Scheme A/c	478869
National Intrigation Camp	46335
Nitin Construction	8715
Rent Cur. Assets	1000
Sundry Balance	45107
TDS Receivable FY 2018-19	2417880
Telephone Deposit	29400
UGVCL- Interest Resavable A/c	495114
<b>Total</b>	<b>4282391</b>

Schedule No 10 Advances	Amount (Rs.)
N.S.S. Activities Advances	15465
Central Admission Commite Adv. A/c	21000
Cultural Activities Adv. A/c	85315
Educational Improvement Advance	4298
Extramural Shibir Adv. A/c	85245
Health Adv. Shibir Adv. A/c	7179
Moot Court Adv. A/c	1000
Other Advances	189027
Que./Examiner Meeting Advances	68481
Shibir Adv. DPE A/c	175595
Speech Competition Adv. A/c	32250
Sports Competition Adv. A/c	782418
Study Shibir Adv. A/c	30894
Syllabus Improvement Adv. A/c	12343
Syllabus Shibir Adv. A/c	77944
Teachers Workshop Advances	909
Vyakhyanmala Adv. A/c	5608
Youth Welfare Shibir Adv. A/c	42000
Staff Advances	10779043
College Advances	33883611
Department Advances	92308401
P.G. Centre Advance	-241684
<b>Total</b>	<b>138366341</b>

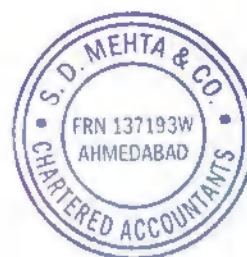
Schedule No 11 Cash and Bank Balance	Amount (Rs.)
Fixed Deposit	2042874042
Cash-In-Hand	27450
Bank Accounts	339328231
Interest Recivable A/c	17513883
Interest Accrued and Recivable FY-2021-22	41718366
TDS Receivable FY- 2021-22	37945
<b>Total</b>	<b>2441499916</b>



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**Hemchandracharya North Gujarat University**  
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Schedule No. 13 Administrative Expenses	Amount (Rs.)	
	Expense incurred	Recovery of expenses
Advertisement Exp. A/c	906575	
Audit Exp. A/c	136252	
Bank Commision A/c	70679	
Commitee Exp A/c	393982	
Computer Maintenance Exp. A/c	1692022	
Computer Stationary Exp A/c	157576	
Dead Stock Repairing Exp. A/c	1216059	
Election Exp A/c	33545	
Electricity Exp A/c	3752821	
Health Center Honorium Exp A/c	44500	
Health Center Medicine Exp A/c	218414	
Hostel Exp. A/c	106718	
Insurance Premium Exp A/c	1500000	
Internet Exp A/c	46281	
Legal Exp A/c	1371000	
Misc. Exp A/c	1324430	
Post & Telegram Exp A/c	209148	
Profesional Fee Exp A/c	138830	
Seminar Exp A/c	130870	
Staff Travelling Exp A/c	85909	
Staff Uniform Exp A/c	24418	
Staff Welfare Exp A/c	192000	
Stationary & Printing Exp A/c	544619	
Sweeper Exp A/c	5005368	
Technical/ Semi Tech/ Office Assl. Salary Exp A/c	26561081	
Telephone Exp A/c	245907	
VC/ PVC Hospitality Exp A/c	26392	
Vehical Fuel Exp A/c	789921	
Vehical Maintainance Exp A/c	241552	
Ambedkar Chair Grant @. Exp. A/c	723880	
Convention Hall Maintainance Exp.	115554	
Covid 19 Exp.	86490	
Election Registration Income		834650
Elegibility Fee A/c		1363500
Enrollment / Registration Fee Income		12329626
Forms /Publication Income A/c		372220
Health Center Income A/c		289
Hostel Income A/c		363000
Legal Fee Income A/c		1620618
Migration Fee Income A/c		305900
Other Misc Income A/c		3188175
Registration Fee Income A/c		8600
<b>Total Administrative Expenses</b>		<b>27706215</b>



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**Hemchandracharya North Gujarat University**  
(Patan)

Schedule No. 16 Other Expenses	Amount (Rs.)	
	Expense Incurred	
Computer Center Mis. Exp A/c		117548
Extramural Activities Exp.		5000
Library Branch Exp A/c		1071305
NSS Exp. A/c		3563
UGC Merged Schemes (Recurring) Exp		121992
CASH Committee Exp A/c		3230
CCC Onilne Exam Exp A/c		51188
Central Admission Exp A/c		362523
Depreciation Exp A/c		72011537
GST Exp.		209937
Registration Fee Exp		172798
Tablet Exp.		117000
C.I.C.S. Exp.		11000
NAAC Min. Exp.		177980
NCC Exp.		46691
Research Grant SSIP		190222
Khed Bramha Campud Dev. Exp		558660
Oxygen Plant Exp.		9992057
Uditchya A/c		-38791
Vibrant Gujarat Exp		116820
<b>Other Expenses</b>		<b>85302260</b>

Schedule No. 17 Own Fund Expenses	Amount (Rs.)	
	Expense incurred	
Campus Devlopment (Own Fund) Exp.		28466
Computer Center Salary Expenses		7639597
Interest TRF To Uni. Fund		41240897
Salary Of Vole. Land / Compt. (SF) A/c		4508158
Staaf Uniform Exp. (SF)		253778
<b>Own Fund Expenses</b>		<b>53670696</b>

Schedule No. 18 Donation Interest Income	Amount (Rs.)	
	Receipt	Expenses incurred for such receipt
Deepchand Gardi Chair Donation		148636
Ambedkar Chair Exp	24963	65534
Interest Of Gold Medal Exp.	156760	121655
Interest Of Gold Samaroh Exp.		24686
Interest of Guruvandana Vyakhanmala Donation	5782	
Dr. Tapasvi Nandi Vyakhyanmalal Expenses	4992	
Interest Of B.Ed. Fedresion Donation	15269	
Interest Of Mahavir Chair Donation	49925	
Interest Of Uditchya Upgradation Donation	2201	
Interest Of Manibhai Prajapati Vyakhyanmala	3082	
Interest Of Sanskrit Shishyavrutl Donation	20649	
Interest Of Samajsastra Shishyvrti Donation	14294	
Interest Of Jitubhai Gadhi Donation	27031	
Interest Of Gujarati Sahitya Parisad	24963	
Siddhhem Prakashan Nidhi Intrest	37445	
<b>Donation Interest Income</b>		<b>26845</b>





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**Hemchandracharya North Gujarat University**  
(Patan)

Schedule No. 22 Examination Income	Amount (Rs.)	
	Receipt	Expenses Incurred for such receipt
Degree Fees / Forms A/c	91400	
Duplicate Marksheet Fees A/c	207200	
Exam Fees / Forms A/c	234160819	
Exam. Misc. Income A/c	8880065	
Online Various Fee (Exam) A/c	954170	
Provisional Degree Fee A/c	641800	
Rechecking/Re Assessment Fees A/c	338150	
Degree Certificate Exp A/c		314629
Dummy / Dispatch Exp A/c		3007955
Exam Advertisement Exp.		68845
Exam Allowance Exp A/c		120352
Exam Committee Exp A/c		97680
Exam Conducting Exp A/c		16503932
Exam Confidential Printing Exp A/c		4220763
Exam Data Entry Exp. A/c		385981
Examiner's Remmuration Exp A/c		5017579
Exam Misc. Exp A/c		203654
Exam Online / Digital Activities Exp A/c		18737898
Exam Post & Travelling Exp A/c		41120
Exam Staff Travelling Exp A/c		21711
Exam Stationary & Printing Exp A/c		9819923
Exam Vehical Exp A/c		300960
Obserev Exp A/c		2336280
Practical Exam Misc. Exp A/c		18025185
Printing Of Answer Books Exp A/c		2832500
Re. Cheking / Re. Assesment Exp A/c		106856
<b>Examination Income</b>		<b>163109802</b>

Schedule No. 23 Government Grant Income	Amount (Rs.)
Grant Maintanance A/c	153996000
ST Hostel Meintanance Grant	3688562
<b>Government grant income</b>	<b>157664562</b>

Schedule No. 24 Other Income	Amount (Rs.)
UGC Project Recurring Income	41100
Deepchand Gardi Chair Income	24000
Nagar Palika Fire Staff Recruitment Fee	2418000
Process Fee Income	310680
Other Interst Income	86102578
<b>Other income</b>	<b>88896358</b>



**Schedule Z: Significant Accounting Policies :**

**Accounting Year: 2021-22**

1. The University mainly follows cash system of accounting. Accordingly, all income and expenditure of the university are mainly accounted for on cash basis.
2. Non recurring grants are duly capitalised under the head of non recurring grant in balance sheet. Donations received for specific purpose of capital nature are capitalised under endowment fund and/or corpus fund.
3. Expenditure incurred out of non recurring grant are duly capitalised under appropriate head of asset in the balance sheet. Similarly expenditure incurred out of endowment fund and/or corpus fund are also capitalised under appropriate head of asset in the balance sheet.
4. Capital grants received from UGC are capitalised under the head UGC grant in balance sheet. Capital expenditure incurred from capital UGC Grant are capitalised under the head UGC fixed assets.
5. Grants of recurring nature are treated as revenue.
6. The financial statements have been prepared under the historical cost convention on cash basis.
7. The preparation of financial statements in conformity with generally accepted accounting principles which requires management of University to make estimates and assumptions that affect the reported amount of assets and liabilities and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known / materialized.
8. Depreciation have been provided on fixed assets of the university (except land) on written down value on the basis of life of the assets estimated by the university.
9. Advances given by the university under different heads for different purposes are adjusted by the university on receipt of expenses statements from concerned persons and/or institutions.
10. Cash balance is inclusive of demand drafts/cheques on hand and cash balance is subject to physical verification.

For, M/s S. D. Mehta & Co.  
Chartered Accountants

For, Hemchandracharya  
North Gujarat University

Shaishav Mehta  
(Partner)

*[Signature]*  
I/c Chief Accounts Officer

*[Signature]*  
I/c Registrar

Place: Ahmedabad  
Date: 28/09/2022

I/c. Chief Accounts Officer  
Hemchandracharya  
North Gujarat University,  
PATAN - 384265 (N. G.)

I/C Registrar  
Hemchandracharya  
North Gujarat University  
PATAN

