BALANCE SHEET

OF

MAHARANA PARTAP HORTICULTURAL UNIVERSITY [M.H.U.], KARNAL

PAN NO. AAAGM 0291 E

As on 31st March, 2023

From:

ADISH JAIN
CHARTERED ACCOUNTANT
95, II nd Floor, Green Square Market, Hisar.
***Ph.* 98122-38365**

GUPTA JALAN AND ASSOCIATES
Chartered Accountants

95,GREEN SQUARE MARKET,HISAR HARYANA 125001
Ph. 9812238365
e-mail : adishjain_83@yahoo.com

AUDIT REPORT

We have examined the Balance Sheet of **MAHARANA PRATAP HORTICULTURAL UNIVERSITY, KARNAL** as at 31-03-2023 and Receipt and Payment Account for the year ended on that date which are in agreement the books of accounts maintained by the said University/Institution.

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.

2. In our opinion, proper books of accounts have been kept by the University so far as appears from our examination of the books.

3. In our opinion and to the best of our information and according the explanations given to us the said accounts give true and fair view.

   (i) In the case of Balance sheet of the state of the affairs of the above named University as at 31.03.2023 and

   (ii) In the case of Receipts and Payments account for the accounting year ended on 31.03.2023

FOR GUPTA JALAN & ASSOCIATES

CHARTERED ACCOUNTANTS

Gupta Jalan & Associates Chartered Accountants FR. No. 03721N

ADISH JAIN

(Partner)

Date : 29/12/2023

Place : Hisar

UDIN: **24507112BKAHQH8943**

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

MAHARANA PRATAP HORTICULTURAL UNIVERSITY, KARNAL

CONSOLIDATED ACCOUNT

Receipt and Payment A/c for the Financial year 2022-23

S. No.	Particulars	Current Year	Previous Year
1	Opening Balance		
	a) Cash in Hand	40,000.00	40,000.00
	b) Cash at Bank	14,38,38,412.69	28,13,01,904.58
	b) Cash at Bank- EO Cum HE		
	In Deposit A/c		
2	Govt. Grants received		
	a) From Government of India		
	b) From State Government	34,14,53,200.00	38,45,79,596.00
	c) From other sources		
	d) Grant by Adjustment		
3	Income on Investments from		
	Endowment Funds EWF	0.00	0.00
	Own Funds		
4	Interest Received	1,77,69,616.00	
	On Bank Deposits	45,30,986.00	1,11,76,448.31
5	Other Income (Specify)	1,61,17,727.00	1,54,71,176.55
6	Amount Borrowed		
	Any other receipt (give details)		
7	Earnest Money EMD	74,30,449.00	28,45,120.00
8	Funds Transfer from Comptroller		
9	Funds Transfer from DR office MIDH Work		
10	Security Retain from Contractor		
	Total	53,11,80,390.69	69,54,14,245.44

S. No.	Particulars	Current Year	Previous Year
1	Expenses		
	Revenue Exp. (Establishment Exp.)	11,83,61,836.00	9,25,14,025.00
	Revenue Expenses (Office Exp.)	5,40,16,747.00	4,35,34,646.25
2	Payment made against funds for various projects		
3	Investments and deposits made		
	a) Out of Earnmarked/Endowment funds		
	b) Out of Own Funds (Investment-Others)		
4	Expenditure on Fixed Assets & Capital Work in Progress		
	a) Purchase of Fixed Assets	4,53,75,395.00	6,24,69,103.00
	b) Deposit Work- Mecom Ltd.	-	31,05,35,027.00
	b) Deposit Work- HSAMB Bhiwani.	1,00,00,000.00	-
	c) Imprest Transfer	4,00,000.00	3,00,000.00
	d) Deposit Work (tfr to EO Cum HE)	7,00,00,000.00	18,50,000.00
	e) Deposit work (trf to EO Cum HE by MIDH)		2,27,10,926.00
	f) withheld payment		-
5	Refund of surplus money, Loans and Earnest Money		
	a) Unutilized Grant Refund - MIDH (Murthal)	2,41,967.00	
	b) Unutilized Grant Refund - NAHEP	1,16,54,591.00	
	c) Earnest Money Refunded	48,83,540.00	31,35,120.00
	d) Interest transfer from Engg wing to Main A/c		1,43,77,100.00
	e) Admission Fees Refund	-	54,620.00
6	f) SecurityRefund		55,000.00
7	Bank Charges	3,116.70	265.50
8	Other Payments(Specify)-liabilities of 2021-	1,47,017.00	
	Closing Balances		
	Cash in Hand(Imprest)	40,000.00	40,000.00
	Bank Balances	21,60,56,180.99	14,38,38,412.69
	Total	53,11,80,390.69	69,54,14,245.44

PLACE:-HISAR

DATED:-29-12-2023

GUPTA JALAN & ASSOCIATES

Chartered Accountant

ADISH JAIN

PARTNER

FR. No. 03721N

3

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

MAHARANA PRATAP HORTICULTURAL UNIVERSITY, KARNAL

STATE PLAN ACCOUNT

Receipt and Payment A/c for the Financial year 2022-23

S. No.	Particulars	Current Year	Previous Year	S. No.	Particulars	Current Year	Previous Year
1	Opening Balance			1	Expenses		
	a) Cash in Hand		40,000.00		Establishment Expenses(Salary+PSS)	11,83,61,836.00	9,13,18,107.00
	b) Cash at Bank				Adminstrative Expenses	4,01,44,478.00	2,76,72,904.00
	In Deposit A/c	8,39,90,742.00	13,63,60,831.00	2	Payment made against funds for various projects		
	In Saving A/c			3	Investments and deposits made		
2	Govt. Grants received				a) Out of Earnmarked/Endowment funds		
	a) From Government of India				b) Out of Own Funds (Investment-Others)	-	-
	b) From State Government	33,57,50,000.00	38,25,00,000.00	4	Expenditure on Fixed Assets & Capital Work in Progress		
	c) From other sources				a) Purchase of Fixed Assets	2,63,84,595.00	32,38,64,395.00
	d) Grant by Adjustment				b) Murthal Centre land	7,00,00,000.00	
3	Income on Investments from				c) Deposit Work (tfr to EO Cum HE)	1,00,00,000.00	
	Endowment Funds EWF				d) liabilities related to 2021-22	1,47,017.00	-
	Own Funds	-	-		e) EO Cum HE(Electricity Security and Expenses)	-	
4	Interest Received			5	Refund of surplus money, Loans and Earnest Money		
	On Bank Deposits	2,14,95,856.00	78,20,724.00		a) Unutilized Grant Return (Capital Grant)- ICAR		
	Loans, Advances etc.				b) Transfer to Imprest	4,00,000.00	
5	Other Income (Specify)	906.00	1,64,593.00	6	Finance Charges(Interest)		
6	Amount Borrowed			7	Other Payments(Specify)	649.00	
7	Any other receipt (give details)			8	Closing Balances		
					Cash in Hand(Imprest)		40,000.00
			-		Bank Balances	17,57,98,929.00	8,39,90,742.00
	Total	44,12,37,504.00	52,68,86,148.00		Total	44,12,37,504.00	52,68,86,148.00

PLACE:-HISAR

DATED:-29-12-2023

GUPTA JALAN & ASSOCIATES

Chartered Accountant

ADISH JAIN

PARTNER

FR. No. 03721N

4

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

MAHARANA PRATAP HORTICULTURAL UNIVERSITY, KARNAL

NAHEP ACCOUNT

Receipt and Payment A/c for the Financial year 2022-23

S. No.	Particulars	Current Year	Previous Year	S. No.	Particulars	Current Year	Previous Year
1	Opening Balance			1	Expenses		
	a) Cash in Hand	0.00	0.00		Establishment Expenses	-	8,99,250.00
	b) Cash at Bank				Adminstrative Expenses	-	1,82,224.50
	In Current A/c	1,15,87,516.00	2,83,50,473.00				
	In Deposit A/c						
	In Saving A/c			2	Payment made against funds for various projects		
2	Govt. Grants received			3	Investments and deposits made		
	a) From Government of India				a) Out of Earnmarked/Endowment funds		
	b) From State Government	-	11,00,000.00		b) Out of Own Funds (Investment-Others)	0.00	0.00
	c) From other sources						
	d) Grant by Adjustment	0.00	0.00	4	Expenditure on Fixed Assets & Capital Work in Progress		
3	Income on Investments from				a) Purchase of Fixed Assets		
	Endowment Funds EWF	0.00	0.00		b) Expenditure on Capital Work in Progress	0.00	0.00
	Own Funds			5	Refund of surplus money, Loans and Earnest Money		
4	Interest Received				a) Unutilized Grant Return (NAHEP)	1,16,54,591.00	
	On Bank Deposits	62,125.00	6,16,827.00		b) To State Government		
	Loans, Advances etc.				c) Interest Refund		
					d) Earnest Money Refund		705.00
5	Other Income (Specify)			6	Finance Charges(Interest)		
	Other Income- Booklet Sale	4,950.00		7	Other Payments(Specify)	0.00	0.00
6	Amount Borrowed			8	Closing Balances		
7	Any other receipt (give details)				Cash in Hand(Imprest)		
	Other Income- Booklet Sale		35,100.00		Bank Balances		
					In Current A/c	0.00	0.00
					In Saving A/c	0.00	0.00
						0.00	3,15,48,242.50
	Total	1,16,54,591.00	3,01,02,400.00		Total	1,16,54,591.00	3,26,30,422.00

PLACE:-HISAR

DATED:-29-12-2023

GUPTA JALAN & ASSOCIATES

Chartered Accountant

ADISH JAIN

PARTNER

Gupta Jalan & Associates FR. No. 037211 Chartered Accountants

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

MAHARANA PRATAP HORTICULTURAL UNIVERSITY, KARNAL

EO CUM HEAD ENGG. WING MHU KARNAL

Receipt and Payment A/c for the Financial year 2022-23

S. No.	Particulars	Current Year	Previous Year
1	Opening Balance		
	a) Cash in Hand		-
	b) Cash at Bank		
	In Current A/c	6,90,51,422.22	6,02,84,937.00
	In Deposit A/c		
	In Saving A/c		
2	a. Received from DR /MIDH WORK	47,60,000.00	14,56,85,665.00
	b. Received from COMPTROLLER	7,39,09,530.00	1,23,000.00
3	Income on Investments from		
	Endowment Funds EWF		
	Own Funds		-
4	Interest Received		
	On Bank Deposits(Savings)		1,21,889.00
	On Bank Deposits (MOD)	15,74,926.56	59,27,785.00
5	Other Income (Specify)		
	Tender Fees		
	Other Income (Inprest-State) Refunded BY XEN		4,54,620.00
	Electricity and Water Charges Recovered		20,000.00
	Performance Security Received from Sidh Green	2,07,869.00	20,000.00
	Security Retained from contractor Bill		10,22,432.00
		45,24,818.00	43,95,121.00
6	Amount Borrowed		
7	Any other receipt (give details)		
	Total	15,40,28,565.78	21,80,55,449.00

S. No.	Particulars	Current Year	Previous Year
1	Expenses		
	Adminstrative Expenses- Electricity Charges		3,000.00
	Adminstrative Expenses- Bank Charges		410.49
2	Payment made against funds for various projects		
3	Investments and deposits made		
	a) Out of Earnmarked/Endowment funds		
	b) Out of Own Funds (Investment-Others)		-
4	Expenditure on Fixed Assets & Capital Work in Progress		
	a) Purchase of Fixed Assets	0.00	-
	b) Expenditure on Building	84511901.00	-
	c) Constructipon Work- MIDH (TO Be Received from MIDH)		
	d) Deposit Work- 45989000		
	e) Deposit Work- 41000000	0.00	1,45,76,713.00
	f) Construction Work-14,56,85,665(2019-20 State Scheme)		62,48,844.00
			6,48,35,473.00
5	Refund of surplus money, Loans and Earnest Money		
	a) To Comptroller		
	b) To State Government	17769616.00	-
	c) Security Refund	48,06,689.00	12,61,965.00
6	Finance Charges(Interest)	47.20	
7	Other Payments(Specify)		-
	Withheld payment	3,50,000.00	1,20,000.00
8	Closing Balances		
	Cash in Hand(Imprest)		-
	Bank Balances	4,65,90,312.58	13,10,09,043.51
	Total	15,40,28,565.78	21,80,55,449.00

PLACE:-HISAR

DATED:-29-12-2023

GUPTA JALAN & ASSOCIATES

Chartered Accountant

ADISH JAIN

PARTNER

FR. No. 03721N

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

MAHARANA PRATAP HORTICULTURAL UNIVERSITY, KARNAL

DEAN COLLEGE OF HORTICULTURE

Receipt and Payment A/c for the Financial year 2022-23

S. No.	Particulars	Current Year	Previous Year
1	Opening Balance		
	a) Cash in Hand		
	b) Cash at Bank		
	In Current A/c	31,50,006.50	5,97,016.60
	In Deposit A/c		
	In Saving A/c		
2	Govt. Grants received		
	a) From Government of India		
	b) From State Government	0.00	0.00
	c) From other sources		
	d) Grant by Adjustment		
3	Income on Investments from		
	Endowment Funds EWF		
	Own Funds	0.00	0.00
4	Interest Received	33,429.00	40,723.00
5	Other Income (Specify)		
	Fees from Students	23,24,551.00	5,78,140.00
	Mis Income	7.00	
6	Amount Borrowed		
7	Any other receipt (give details)		
	Security Received From Students	0.00	0.00
	Total	55,07,993.50	12,15,879.60

S. No.	Particulars	Current Year	Previous Year
1	Expenses		
	Establishment Expenses	-	8,99,250.00
	Adminstrative Expenses	4,76,078.00	1,82,224.50
2	Payment made against funds for various projects		
3	Investments and deposits made		
	a) Out of Earnmarked/Endowment funds		
	b) Out of Own Funds (Investment-Others)	-	-
4	Expenditure on Fixed Assets & Capital Work in Progress		
	a) Purchase of Fixed Assets	8,97,313.00	-
	b) Expenditure on Capital Work in Progress	-	-
5	Refund of Fees	-	57,500.00
6	Finance Charges	-	17.70
7	Other Payments - Sports Activity		
8	Closing Balances		
	Cash in Hand(Imprest)	-	-
	Bank Balances		
	In Current A/c	41,34,602.50	11,56,051.90
	In Deposit A/c		
	In Saving A/c		
	Total	55,07,993.50	22,95,044.10

PLACE:-HISAR

DATED:-29-12-2023

GUPTA JALAN & ASSOCIATES

Chartered Accountant

ADISH JAIN

PARTNER

Gupta Jalan & Associates • Chartered Accountants • FR. No. 03721N

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

MAHARANA PRATAP HORTICULTURAL UNIVERSITY, KARNAL

EMD ACCOUNT

Receipt and Payment A/c for the Financial year 2022-23

S. No.	Particulars	Current Year	Previous Year	S. No.	Particulars	Current Year	Previous Year
1	Opening Balance			1	Expenses		
	a) Cash in Hand				Establishment Expenses		
	b) Cash at Bank				Adminstrative Expenses	0.00	0.00
	In Saving A/c- ICICI		1,24,701.50	2	Payment made against funds for various projects		
	In Saving A/c- ICICI MOD		4,02,002.50	3	Investments and deposits made		
	In Saving A/c- SBI	31,63,832.50	23,08,528.00				
2	Govt. Grants received						
	a) From Government of India				a) Out of Earnmarked/Endowment funds		
	b) From State Government	0.00	0.00		b) Out of Own Funds (Investment-Others)		
	c) From other sources						
	d) Grant by Adjustment			4	Expenditure on Fixed Assets & Capital Work in Progress		
3	Income on Investments from				a) Purchase of Fixed Assets	0.00	0.00
	Endowment Funds EWF	0.00	0.00		b) Expenditure on Capital Work in Progress	0.00	0.00
	Own Funds			5	Refund of surplus money, Loans and Earnest Money		
4	Interest Received				a) To Government of India		
	On Bank Deposits (SBI)	1,04,150.00	70,989.00		b) To State Government		
	On Bank Deposits (ICICI)		21,667.00		c) To other providers of funds		
					d) Earnest Money Refund	48,83,540.00	31,35,120.00
5	Other Income - Tender Fees	9,33,380.00	5,26,210.00	6	Finance Charges(Interest)		
6	Amount Borrowed			7	Other Payments(Specify)	0.00	265.50
7	Any other receipt (give details)			8	Closing Balances		
	Earnest Money	0.00	0.00		Cash in Hand(Imprest)		
	ICICI BANK	0.00	0.00		Bank Balances		
	SBI BANK EMD DEPOSIT	74,30,449.00	28,45,120.00		In Saving A/c- ICICI		5,48,371.00
					In Saving A/c- ICICI MOD		
					In Saving A/c- SBI	67,48,271.50	26,15,461.50
	Total	1,16,31,811.50	62,99,218.00		Total	1,16,31,811.50	62,99,218.00

PLACE:-HISAR

DATED:-29-12-2023

GUPTA JALAN & ASSOCIATES

Chartered Accountant

ADISH JAIN

PARTNER

Gupta Jalan & Associates * Chartered Accountants * FR. No 03721N

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

MAHARANA PRATAP HORTICULTURAL UNIVERSITY, KARNAL

MIDH ACCOUNT

Receipt and Payment A/c for the Financial year 2022-23

S. No.	Particulars	Current Year	Previous Year
1	Opening Balance		
	a) Cash in Hand	-	-
	b) Cash at Bank	2,20,01,994.51	9,92,60,737.20
	In Current A/c		
	In Deposit A/c		
2	Govt. Grants received		
	a) From Government of India		
	b) From State Government		
	c) From other sources		
	d) Grant by Adjustment		
3	Income on Investments from		
	Endowment Funds EWF	-	-
	Own Funds		
4	Interest Received		
	On Bank Deposits Loans, Advances etc.	5,16,160.00	25,38,293.31
5	Other Income (Specify)	-	-
6	Amount Borrowed		
7	Any other receipt (give details)		
	Earnest Money	0.00	0.00
	Total	2,25,18,154.51	10,17,99,030.51

S. No.	Particulars	Current Year	Previous Year
1	Expenses		
	Establishment Expenses	15,30,234.00	74,44,810.00
	Adminstrative Expenses	-	-
2	Payment made against funds for various projects		
3	Investments and deposits made		
	a) Out of Earmmarked/Endowment funds		
	b) Out of Own Funds (Investment-Others)		
4	Expenditure on Fixed Assets & Capital Work in Progress		
	a) Purchase of Fixed Assets	1,60,97,487.00	3,52,64,200.00
	b) Expenditure on Capital Work in Progress	-	-
5	Refund of surplus money, Loans and Earnest Money		
	a) Interest to ICAR	0.00	1,43,77,100.00
	b) To Revolving Fund	15,00,000.00	
	c) To Const. deposit Work by EO Cum HE	0.00	2,27,10,926.00
	Finance Charges(Interest)		
6	Other Payments(Specify)		
7	Closing Balances		
8	Cash in Hand(Imprest)		
	Bank Balances		
	In Current A/c	0.00	0.00
	In Saving A/c	33,90,433.51	2,20,01,994.51
	Total	2,25,18,154.51	10,17,99,030.51

PLACE:-HISAR

DATED:-29-12-2023

GUPTA JALAN & ASSOCIATES

Chartered Accountant

ADISH JAIN

PARTNER

Gupta Jalan & Associates FR. No. 03721N Chartered Accountants

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

MAHARANA PRATAP HORTICULTURAL UNIVERSITY, KARNAL

Revolving Fund ACCOUNT-Murthal

Receipt and Payment A/c for the Financial year 2022-23

S. No.	Particulars	Current Year	Previous Year
1	Opening Balance		
	a) Cash in Hand	0.00	0
	b) Cash at Bank	1,84,26,546.66	56,57,168.94
	In Deposit A/c		126216.94
			7030000.00
2	Govt. Grants received		
	a) From Government of India		
	b) From State Government	0.00	0.00
	c) From other sources		
	d) Grant by Adjustment		
3	Income on Investments from		
	Endowment Funds EWF	0.00	0.00
	Own Funds		
4	Interest Received		
	On Bank Deposits (SBI)	12,803.00	2,639.00
	On Bank Deposits (SBI)		86,839.00
5	Other Income (Specify)	1,21,26,978.00	1,28,90,854.55
6	Amount Borrowed		
7	Any other receipt (give details)		
		0.00	0.00
	Total	3,05,66,327.66	2,57,93,718.43

S. No.	Particulars	Current Year	Previous Year
1	Expenses		
	Establishment Expenses		
	Adminstrative Expenses	75,35,436.00	24,68,226.03
2	Payment made against funds for various projects		
3	Investments and deposits made		
	a) Out of Earnmarked/Endowment funds		
	b) Out of Own Funds (Investment-Others)		
4	Expenditure on Fixed Assets & Capital Work in Progress		
	a) Purchase of Fixed Assets	0.00	13,66,973.00
	b) Expenditure on Capital Work in Progress		
5	Refund of surplus money, Loans and Earnest Money		
	a) To Government of India		
	b) Transfer to EO cum HE		18,50,000.00
	c) Transfer to Comptroller		3,00,000.00
	d) Earnest Money Refund		
6	Finance Charges(Bank Charges)	1,062.00	
7	Permanent Imprest Paid to Murthal		
8	Closing Balances		
	Cash in Hand(Imprest)		
	Bank Balances		
	Bank A/c NO. 2962 (Murthal)	2,30,29,829.66	1,84,26,546.66
	Bank A/c NO.	-	13,81,972.74
	Total	3,05,66,327.66	2,57,93,718.43

PLACE:-HISAR

DATED:-29-12-2023

GUPTA JALAN & ASSOCIATES

Chartered Accountant

ADISH JAIN

PARTNER

Gupta Jalan & Associates * Chartered Accountants * FR. No. 03721N

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

MAHARANA PRATAP HORTICULTURAL UNIVERSITY, KARNAL

AICRP MURTHAL

Receipt and Payment A/c for the Financial year 2022-23

S. No.	Particulars	Current Year	Previous Year	S. No.	Particulars	Current Year	Previous Year
1	Opening Balance			1	Expenses		
	a) Cash in Hand	0.00	0.00		Establishment Expenses		
	b) Cash at Bank	1,01,137.78	0.00		Adminstrative Expenses		
	In Deposit A/c			2	Payment made against funds for various projects	7,88,528.00	8,43,862.22
2	Govt. Grants received			3	Investments and deposits made		
	a) From Government of India				a) Out of Earnmarked/Endowment funds		
	b) From State Government	9,06,000.00	9,45,000.00		b) Out of Own Funds (Investment-Others)		
	c) From other sources						
	d) Grant by Adjustment			4	Expenditure on Fixed Assets & Capital Work in Progress		
3	Income on Investments from				a) Purchase of Fixed Assets		
	Endowment Funds EWF				b) Expenditure on Capital Work in Progress	0.00	0.00
	Own Funds	0.00	0.00				
				5	Refund of surplus money, Loans and Earnest Money		
4	Interest Received				a) To Government of India		
	On Bank Deposits (SBI)	0.00	0.00		b) To State Government		
	On Bank Deposits (ICICI)	0.00	0.00		c) To other providers of funds		
					d) Earnest Money Refund	0.00	0.00
5	Other Income (Specify)						
				6	Finance Charges(Bank Charges)	666.70	
6	Amount Borrowed			7	Permanent Imprest Paid to Murthal		
7	Any other receipt (give details)			8	Closing Balances		
					Cash in Hand(Imprest)		
					Bank Balances		
					Bank A/c	2,17,943.08	1,01,137.78
	Total	10,07,137.78	9,45,000.00		Total	10,07,137.78	9,45,000.00

PLACE:-HISAR

DATED:-29-12-2023

GUPTA JALAN & ASSOCIATES

Chartered Accountant

ADISH JAIN

PARTNER

Gupta Jalan & Associates * Chartered Accountants * FR. No. 03721N

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

MAHARANA PRATAP HORTICULTURAL UNIVERSITY, KARNAL

NSS DEAN COH

Receipt and Payment A/c for the Financial year 2022-23

S. No.	Particulars	Current Year	Previous Year	S. No.	Particulars	Current Year	Previous Year
1	Opening Balance			1	Expenses		
	a) Cash in Hand	0.00	0		Establishment Expenses		
	b) Cash at Bank	34,664.00	34,596.00		Adminstrative Expenses	35,244.00	0.00
	In Deposit A/c			2	Payment made against funds for various projects		
2	Govt. Grants received			3	Investments and deposits made		
	a) From Government of India				a) Out of Earnmarked/Endowment funds		
	b) From State Government				b) Out of Own Funds (Investment-Others)		
	c) From other sources		0.00				
	d) Grant by Adjustment			4	Expenditure on Fixed Assets & Capital Work in Progress		
3	Income on Investments from				a) Purchase of Fixed Assets	0.00	0.00
	Endowment Funds EWF	0.00	0.00		b) Expenditure on Capital Work in Progress	0.00	0.00
	Own Funds			5	Refund of surplus money, Loans and Earnest Money		
4	Interest Received				a) To Government of India		
	On Bank Deposits (SBI)	650.00	68.00		b) To FUNDING AGENCY		
	On Bank Deposits (ICICI)	0.00	0.00		c) To other providers of funds		
					d) Earnest Money Refund	0.00	0.00
5	Other Income (Specify)			6	Finance Charges(Bank Charges)		
6	Amount Borrowed			7	Permanent Imprest Paid to Murthal		
7	Any other receipt (give details)			8	Closing Balances		
					Cash in Hand(Imprest)		
					Bank Balances		
					Bank A/c	70.00	34,664.00
	Total	35,314.00	34,664.00		Total	35,314.00	34,664.00

PLACE:-HISAR
DATED:-29-12-2023

GUPTA JALAN & ASSOCIATES
Chartered Accountant

ADISH JAIN
PARTNER

Gupta Jalan & Associates * Chartered Accountants * FR. No. 03721N

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

MAHARANA PRATAP HORTICULTURAL UNIVERSITY, KARNAL

Revolving Fund ACCOUNT-KARNAL

Receipt and Payment A/c for the Financial year 2022-23

S. No.	Particulars	Current Year	Previous Year	S. No.	Particulars	Current Year	Previous Year
1	Opening Balance						
	a) Cash in Hand			1	Expenses		
	b) Cash at Bank	0.00	0		Establishment Expenses		
	In Deposit A/c	13,81,972.74	0.00		Adminstrative Expenses		
				2	Payment made against funds for various projects	0.00	0.00
2	Govt. Grants received			3	Investments and deposits made		
	a) From Government of India				a) Out of Earnmarked/Endowment funds		
	b) From State Government				b) Out of Own Funds (Investment-Others)		
	c) From other sources	0.00	0.00				
	d) Grant by Adjustment			4	Expenditure on Fixed Assets & Capital Work in Progress		
3	Income on Investments from				a) Purchase of Fixed Assets		
	Endowment Funds EWF				b) Expenditure on Capital Work in Progress	9,98,000.00	0.00
	Own Funds	0.00	0.00				
				5	Refund of surplus money, Loans and Earnest Money		
4	Interest Received				a) To Government of India		
	On Bank Deposits (SBI)	75,429.00	0.00		b) To State Government		
	On Bank Deposits (ICICI)	0.00	0.00		c) To other providers of funds		
					d) Earnest Money Refund	0.00	0.00
5	Other Income (Specify)	7,26,955.60	0.00	6	Finance Charges(Bank Charges)		
6	Amount Borrowed			7	Permanent Imprest Paid to Murthal	722.60	
7	Any other receipt (give details)			8	Closing Balances		
	Received From MIDH	15,00,000.00	0.00		Cash in Hand(Imprest)		
					Bank Balances	0.00	0.00
					Bank A/c NO. 2962 (Murthal)	0.00	0.00
					Bank A/c NO. 2060	26,85,634.74	0.00
					Bank A/c NO. 2060- MOD		
	Total	36,84,357.34	0.00		Total	36,84,357.34	0.00

PLACE:-HISAR

DATED:-29-12-2023

GUPTA JALAN & ASSOCIATES

Chartered Accountant

ADISH JAIN

PARTNER

Gupta Jalan & Associates * Chartered Accountants * FR. No. 03721N

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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

MAHARANA PRATAP HORTICULTURAL UNIVERSITY, KARNAL

DRONE PROJECT

Receipt and Payment A/c for the Financial year 2022-23

S. No.	Particulars	Current Year	Previous Year
1	Opening Balance		
	a) Cash in Hand	0.00	0.00
	b) Cash at Bank	0.00	0.00
	In Deposit A/c		
2	Govt. Grants received		
	a) From Government of India		
	b) From State Government	17,97,200.00	0.00
	c) From other sources		
	d) Grant by Adjustment		
3	Income on Investments from		
	Endowment Funds EWF	0.00	0.00
	Own Funds		
4	Interest Received		
	On Bank Deposits (SBI)	0.00	0.00
	On Bank Deposits (ICICI)	0.00	0.00
5	Other Income (Specify)		
6	Amount Borrowed		
7	Any other receipt (give details)		
	Total	17,97,200.00	0.00

S. No.	Particulars	Current Year	Previous Year
1	Expenses		
	Establishment Expenses		
	Adminstrative Expenses	7,48,733.00	0.00
2	Payment made against funds for various projects		
3	Investments and deposits made		
	a) Out of Earnmarked/Endowment funds	0	0
	b) Out of Own Funds (Investment-Others)		
4	Expenditure on Fixed Assets & Capital Work in Progress		
	a) Purchase of Fixed Assets	9,98,000.00	0.00
	b) Expenditure on Capital Work in Progress		
5	Refund of surplus money, Loans and Earnest Money		
	a) To Government of India		
	b) To State Government		
	c) To other providers of funds		
	d) Earnest Money Refund		
6	Finance Charges(Bank Charges)		
7	Permanent Imprest Paid to Murthal		
8	Closing Balances		
	Cash in Hand(Imprest)	0.00	0.00
	Bank Balances	0.00	0.00
	Bank A/c	50,467.00	0.00
	Total	17,97,200.00	0.00

PLACE:-HISAR

DATED:-29-12-2023

GUPTA JALAN & ASSOCIATES

Chartered Accountant

ADISH JAIN

PARTNER

Gupta Jalan & Associates * Chartered Accountants * FR. No. 03721N

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

MAHARANA PRATAP HORTICULTURAL UNIVERSITY, KARNAL

MIDH CHILD AGENCY

Receipt and Payment A/c for the Financial year 2022-23

S. No.	Particulars	Current Year	Previous Year	S. No.	Particulars	Current Year	Previous Year
1	Opening Balance			1	Expenses		
	a) Cash in Hand	0.00	0.00		Establishment Expenses		
	b) Cash at Bank	0.00	0.00		Adminstrative Expenses	27,58,033.00	0.00
	In Deposit A/c			2	Payment made against funds for various projects		
2	Govt. Grants received			3	Investments and deposits made		
	a) From Government of India				a) Out of Earnmarked/Endowment funds		
	b) From State Government	30,00,000.00	0.00		b) Out of Own Funds (Investment-Others)		
	c) From other sources						
	d) Grant by Adjustment			4	Expenditure on Fixed Assets & Capital Work in Progress		
3	Income on Investments from				a) Purchase of Fixed Assets	0.00	0.00
	Endowment Funds EWF	0.00	0.00		b) Expenditure on Capital Work in Progress		
	Own Funds						
				5	Refund of surplus money, Loans and Earnest Money		
4	Interest Received				a) To Government of India		
	On Bank Deposits (SBI)	0.00	0.00		b) To FUNDING AGENCY	2,41,967.00	
	On Bank Deposits (ICICI)	0.00	0.00		c) To other providers of funds		
					d) Earnest Money Refund		
5	Other Income (Specify)						
				6	Finance Charges(Bank Charges)		
6	Amount Borrowed			7	Permanent Imprest Paid to Murthal		
7	Any other receipt (give details)			8	Closing Balances		
					Cash in Hand(Imprest)		
					Bank Balances		
					Bank A/c	0.00	0.00
	Total	30,00,000.00	0.00		Total	30,00,000.00	0.00

PLACE:-HISAR

DATED:-29-12-2023

GUPTA JALAN & ASSOCIATES

Chartered Accountant

ADISH JAIN

PARTNER

Gupta Jalan & Associates * Chartered Accountants * FR. No. 03721N

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MAHARANA PRATAP HOTICULTURAL UNIVERSITY, KARNAL
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 2022-23

Amount In Rs.

INCOME	Schedule	Current Year	Previous Year
Income from Sales/Service	1	1,28,54,846.60	1,30,35,927.55
Grants/Subsidies	2	13,04,53,200.00	9,20,79,596.00
Fees/Subscriptions	3	23,24,551.00	18,54,419.00
Income from Investments (Income on Invest, from earmarked/ endowment funds transferred to Funds)	4	1,70,32,048.78	-
Income from Royalty, Publication etc.	5	-	-
Interest Earned	6	88,99,768.00	80,21,328.00
Other Income	7	9,33,380.00	5,26,210.00
Increase/Decrease in stock of Finished goods and work-in-progress	8	-	-
TOTAL (A)		**17,24,97,794.38**	**11,55,17,480.55**
EXPENDITURE			
Establishment Expenses	9	11,83,61,836.00	9,25,14,025.00
Other Administrative Expenses etc.	10	5,40,16,764.00	4,35,34,911.75
Expenditue on Grants, Subsidies etc.	11	-	0.00
Interest	12	-	0.00
Depreciation (Net Total at the yea-end-corresponding to Schedule 8)	A1(a)+A1(b)	70,53,513.75	30,40,196.06
TOTAL (B)		**17,94,32,113.75**	**139089132.81**
Balance being exces of Income over Expenditure (A-B)		**-6934319.37**	**-23571652.26**
Transfer to Special Reserve (Specify each)			
Transfer to/from General Reserve			
BALANCE BEING SURPLUS/(DEFICIT)CARRIED TO CORPUS/CAPITAL FUND		**-6934319.37**	**-23571652.26**
SIGNIFICANT ACCOUNTING POLITICES	13		
CONTINGENT LIB. AND NOTES ON ACCOUNTS	14		

PLACE:-HISAR
DATED:-29-12-2023

GUPTA JALAN & ASSOCIATES
Chartered Accountant
FR. No. 03721N
ADISH JAIN
PARTNER

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
MAHARANA PRATAP HORTICULTURAL UNIVERSITY, KARNAL
BALANCE SHEET AS AT 31st MARCH, 2023

Amount In Rs.

CORPUS/CAPITAL FUND AND LIABILITIES	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND	L1	1,31,11,92,959.55	1,11,90,23,836.91
RESERVES AND SURPLUS	L2	-	-
EARMARKED/ENDOWMENT FUNDS	L3		
SECURED LOANS AND BORROWINGS	L4		
UNSECURED LOANS AND BORROWINGS	L5		
DEFERRED CREDIT LIABILITIES	L6		
CURRENTS LIABILITIES AND PROVISIONS	L7	53,99,495.00	28,92,064.31
TOTAL		**1,31,65,92,454.55**	**1,12,19,15,901.22**
ASSETS			
FIXED ASSETS	A1(a)+A1(b)	1,09,43,65,058.78	97,59,37,488.53
INVESTMENTS-FROM EARMARKED/ENDOWMENT FUNDS	A2		
INVESTMENTS-OTHER	A3		
CURRENT ASSETS, LOANS, ADVANCES ETC.	A4	22,22,27,395.77	14,59,78,412.69
MISCELLANEOUS EXPENDITRE (to the extent not written off or adjuted)			
TOTAL		**1,31,65,92,454.55**	**1,12,19,15,901.22**
SIGNIFICANT ACCOUNTING POLIICES	13		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	14		

PLACE:-HISAR
DATED:-29-12-2023

GUPTA JALAN & ASSOCIATES
Chartered Accountant

Gupta Jalan & Associates Chartered Accountants FR. No. 03721N

ADISH JAIN
PARTNER

MAHARANA PRATAP HOTICULTURAL UNIVERSITY, KARNAL
SCHEDULES FORMING PARTS OF BALANCE SHEET AS AT 31st MARCH, 2023

Amount In Rs.

SCHEDULE L1 - CORPUS/CAPITAL FUND:	Current Year	Previous Year
Balance as at the beginning of the year	1,11,90,23,836.92	85,00,95,489.18
Add: Contributions towards Corpus/Capital Fund	21,10,00,000.00	29,25,00,000.00
Less: Refund of Capital Grant	-1,18,96,558.00	
Add/(Deduct): Balance of net income/expenditure transferred from the Expenditure A/c	-69,34,319.37	-2,35,71,652.26
BALANCE SHEET AS THE YEAR END	**1,31,11,92,959.55**	**1,11,90,23,836.92**

SCHEDULE L2- RESERVES AND SURPLUS:	Current Year	Previous Year
Capital Reserves:		
As per last Account	0.00	0.00
Addition during he year	0.00	0.00
Less: Deductions during the year	0.00	0.00
2. Revaluation Reserve		
As per last Account	0.00	0.00
Addition during the year	0.00	0.00
Less: Deductions during the year	0.00	0.00
3. Special Reserve		
As per last Account	0.00	0.00
Addition during the year	0.00	0.00
Less: Deduction during the year	0.00	0.00
4. Special Reserve		
As per last Account	0.00	0.00
Addition during the year	0.00	0.00
Less: Deductions during the year	0.00	0.00
TOTAL	**0.00**	**0.00**

Gupta Jalan & Associates Chartered Accountants FR. No. 03..N

MAHARANA PRATAP HOTICULTURAL UNIVERSITY, KARNAL
SCHEDULES FORMING PARTS OF BALANCE SHEET AS AT 31st MARCH,2023

SCHEDULE L3 - Earmarked/Endowment Fund:

	Current Year		Total Previous Year	
a) Opening Balance of the funds	0.00	0.00	0.00	0.00
b) Additions to the Funds:				
i. Donation/Grants	0.00	0.00	0.00	
ii. Income from investments made on account of Fund	0.00	0.00	0.00	0.00
iii. Other additions (specity nature)	0.00	0.00	0.00	0.00
Total (A+B)	**0.00**	**0.00**	0.00	**0.00**
c) Utilisation/Expenditure towards objectives of funds				
i. Capital Expenditure				
- Fixed Assets	0.00	0.00	0.00	0.00
- Other	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00
ii. Revenue Expenditure				
- Salaries, Wages and allowanees etc.	0.00	0.00	0.00	0.00
- Rent	0.00	0.00	0.00	0.00
- other Administrative expenses	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00
TOTAL (c)	**0.00**	**0.00**	**0.00**	**0.00**
Net Balance as at the year end (a+b-c)	0.00	0.00	0.00	**0.00**

Notes
1) Disclosure shall be made under the relevant heads based on conditions attaching to the grants.
2) Plan Funds received from the Central/State Government are to be shown as separate Funds and not to be mixed up with any other funds

MAHARANA PRATAP HOTICULTURAL UNIVERSITY, KARNAL
SCHEDULES FORMING PARTS OF BALANCE SHEET AS AT 31st MARCH,2023

SCHEDULE L4 -Secured Loans and Borrowings	Current Year		Previous Year	
1. Central Government		0.00	0.00	
2. State Government (Specity)		0.00	0.00	
3. Financial Institutions				
a) Term Loan		0.00	0.00	
b) Interest accrued and due				
4. Banks:				
a) Term Loans		0.00	0.00	
- Interet accured and due				
b) Other Loans (specify)				
- Interet accued and due				
5. Other Institutions and Agencies		0.00	0.00	
6. Debentures and Bonds		0.00	0.00	
7. Other (Specify)		0.00	0.00	
Total		**0.00**	**0.00**	
Notes : Amounts due within one year				

Gupta Jalan & Associates * Chartered Accountants FR. No. 0372N

MAHARANA PRATAP HOTICULTURAL UNIVERSITY, KARNAL
SCHEDULES FORMING PARTS OF BALANCE SHEET AS AT 31st MARCH,2023

SCHEDULE L5 -Unsecured Loans and Borrowings	Current Year	Previous Year
1. Central Government	0.00	0.00
2. State Government (Specity)	0.00	0.00
3. Financial Institutions	0.00	0.00
4. Banks:		
a) Term Loans	0.00	0.00
b) Other Loans (specify)	0.00	0.00
5. Other Institutions and Agencies	0.00	0.00
6. Debentures and Bonds	0.00	0.00
7. Fixed Deposits	0.00	0.00
8. Others (Specity)	0.00	0.00
Total	**0.00**	**0.00**
Notes : Amounts due within one year	0.00	

Gupta Jalan & Associates • Chartered Accountants • FR. No. 037?1N

MAHARANA PRATAP HOTICULTURAL UNIVERSITY, KARNAL
SCHEDULES FORMING PARTS OF BALANCE SHEET AS AT 31st MARCH,2023

SCHEDULE L6- Deferred Credit Liabilities:	Curent Year	Previous Year
Aceptances secured by hypothecation of capital equipment and other assets	0.00	0.00
Others	0.00	0.00
Total	**0.00**	**0.00**
Note : Amount due within one year		

Gupta Jalan & Associates FR. No. 03721N Chartered Accountants

MAHARANA PRATAP HOTICULTURAL UNIVERSITY, KARNAL
SCHEDULES FORMING PARTS OF BALANCE SHEET AS AT 31st MARCH,2023

SCHEDULE L7-Current Liabilities and Provisions		Current Year	Previous Year
A. Current Liabilities			
1. Aceptances		0.00	0.00
2. Sundry Ceditors:		0.00	0.00
a) For Goods			0.00
b) Others -advent technology		996528.00	0.00
3. Advances/Grant Receivable			
Earnest Money from Contractor			
Opening Balance	1773400.00		
EMD Received	7430449.00		
EMD Refunded	4883540.00	4320309.00	1773400.00
4. Interset acccrued but not due on:			
a) Secured Loans/borrowing			0.00
b)Unsecured Loans/borrowings			
5. Statutory Liabilities:			
a) Overdue		0.00	0.00
b) Others			
6. Other current Liabilities			
Interest Received- NAHEP & MIDH& STATE (Refundable)			10,40,956.31
Security Received From Students		61,208.00	61208.00
Booklet Sale- Refundable to NAHEP		21,450.00	16500.00
Total (A)		**53,99,495.00**	**28,92,064.31**
B. Provisions			
1. For Taxation			
2. Gratuity		0.00	0.00
3. superanuation/Pension		0.00	0.00
4. Accumulated Leave Encashment		0.00	0.00
5. Trade Warranties/Claims		0.00	0.00
6. Others		0.00	0.00
Total (B)		0.00	0.00
TOTAL (A+B)		53,99,495.00	28,92,064.31

Gupta Jalan & Associates Chartered Accountants FRN 037...

MAHARANA PRATAP HOTICULTURAL UNIVERSITY, KARNAL
SCHEDULES FORMING PARTS OF BALANCE SHEET AS AT 31st MARCH,2023

SCHEDULE A1(a)- Fixed Assets

Description	Rates	Gross Block				Depeciation				Net Block	
		Cost/ Valuation As at beginning of the year	Additions during the year	Deductions during the year	Cost/ valuation at the Year-end	As at the beginning of the year	Chargerd During the Year	On Deductions During the Year	Total up to the year-end	At the current year-end	As at the previous year-end
Fixed Assets											
Land	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
a) Freehold	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Leasehold	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings:	1.63%	54810931.00	0.00	0.00	54810931.00	893418.18	878855.46	0.00	1772273.64	53038657.36	53917512.82
Hi Tech Nursery	1.63%	1919448.00	0.00	0.00	1919448.00	31287.00	30777.02	0.00	62064.02	1857383.98	1888161.00
Tanks and ponds	1.63%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Roads and Bridges	1.63%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Severages and Drainage	4.75%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tubewells and W.Supply	4.75%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lab Apparatus	4.75%	19835819.00	27183496.00	0.00	47019315.00	942201.40	2188662.90	0.00	3130864.30	43888450.70	18893617.60
Plants Machinery & Equipments	6.33%	10593412.00	21,38,066.00	0.00	12731478.00	503187.07	774050.82	0.00	1277237.89	11454240.11	10090224.93
Furniture and Fixture	4.75%	8703175.00	4017569.00	0.00	12720744.00	550910.98	578067.07	0.00	1128978.05	11591765.95	8152264.02
Office Equipments	4.75%	8492371.00	870020.00	0.00	9362391.00	403387.62	425552.66	0.00	828940.28	8533450.72	8088983.38
Computer/peripherals	4.75%	3480090.00	2361400.00	0.00	5841490.00	165304.28	269618.82	0.00	434923.10	5406566.90	3314785.73
Electric Installations	4.75%	507348.00	2176109.00	0.00	2683457.00	0.00	127464.21	0.00	127464.21	2555992.79	507348.00
Library Books/ Digital Books	9.50%	6536183.00	61946.00	0.00	6598129.00	310468.69	597327.73	0.00	907796.42	5690332.58	6225714.31
Vehicles and vessels	4.75%	3396944.00	1777207.00	0.00	5174151.00	322709.68	230443.46	0.00	553153.14	4620997.86	3074234.32
Farm and field equipments	0.00%	3334976.00	4789582.00	0.00	8124558.00	158411.36	0.00	0.00	158411.36	7966146.64	3176564.63
Live Stocks	4.75%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Others	4.75%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total of Current Year		**121610697.00**	**45375395.00**	**0.00**	**166986092.00**	**4281286.26**	**6100820.15**	**0.00**	**10382106.41**	**156603985.59**	**117329410.74**
Deposit Work		591934983.00	1,00,00,000.00	0.00	601934983.00		0.00	0.00	0.00	601934983.00	591934983.00
Capital Work in Progress		185768584.00	7,00,00,000.00	0.00	255874273.00		0.00	0.00	0.00	255874273.00	185768584.00
Grand Total		**89,93,14,264.00**	**125375395.00**	**0.00**	**1024795348.00**	**4281286.26**	**6100820.15**	**0.00**	**10382106.41**	**1014413241.59**	**895032977.74**
Previous Year		**520187680.00**	**193074922.00**	**45989000.00**	**24,02,75,450.00**	**262388.34**	**816340.55**	**0.00**	**1078728.89**	239196721.11	517993896.20

MAHARANA PRATAP HOTICULTURAL UNIVERSITY, KARNAL
SCHEDULES FORMING PARTS OF BALANCE SHEET AS AT 31st MARCH,2023

SCHEDULE A1 (b)- Fixed Assets- Murthal

Description	Rates	Gross Block				Depeciation				Net Block	
		Cost/ Valuation As at beginning of the year	Additions during the year	Deductions during the year	Cost/ valuation at the Year-end	As at the beginning of the year	Chargerd During the Year	On Deductions During the Year	Total up to the year-end	At the current year-end	As at the previous year-end
Fixed Assets											
Land- Murthal	0.00%	35405625.00	0.00	0.00	35405625.00	0.00	0.00	0.00	0.00	35405625.00	35405625.00
a) Freehold	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Leasehold	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings:	1.63%	42517374.84	0.00	0.00	42517374.84	1468225.44	693033.21	0.00	2161258.65	40356116.19	41049149.40
Tanks and Ponds	1.63%	395346.68	0.00	0.00	395346.68	19332.45	6444.15	0.00	25776.60	369570.08	376014.23
Roads and Bridges	1.63%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Severage and Drainage	1.63%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tubewells and W. Suply	4.75%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lab Apparatus	4.75%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Plants Machinery & Equipments	4.75%	3203215.66	0.00	0.00	3203215.66	456458.23	152152.74	0.00	608610.97	2594604.69	2746757.43
Furniture, Fixtures,	6.33%	1188275.65	0.00	0.00	1188275.65	225653.55	75217.85	0.00	300871.40	887404.25	962622.10
Ofice Equipments	4.75%	10665.48	0.00	0.00	10665.48	1519.83	506.61	0.00	2026.44	8639.04	9145.65
Computer/Peripherals	4.75%	153303.96	0.00	0.00	153303.96	21845.81	7281.94	0.00	29127.75	124176.21	131458.15
Electric installations	4.75%	160429.91	0.00	0.00	160429.91	15240.84	7620.42	0.00	22861.26	137568.65	145189.07
Library Books	4.75%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Vechiles and Vessels	9.50%	109859.82	0.00	0.00	109859.82	31310.06	10436.68	0.00	41746.74	68113.08	78549.77
Farm and Field Equipment	4.75%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Live Stock	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Audio Visual Equipment	4.75%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Others	4.75%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total of Current Year		**83144097.00**	**0.00**	**0.00**	**83144097.00**	**2239586.21**	**952693.61**	**0.00**	**3192279.82**	**79951817.18**	**80904510.80**
Previous Year		**63765988.91**	**64405625.00**	**0.00**	**64405625.00**	**1286892.60**	**639636.09**	**0.00**	**639636.09**	**63765988.91**	**63118732.40**

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MAHARANA PRATAP HOTICULTURAL UNIVERSITY, KARNAL
SCHEDULES FORMING PARTS OF BALANCE SHEET AS AT 31st MARCH,2023

SCHEDULE A2 -Investments from earmarked/endowment funds	Current Year	Previous Year
1. In Government Securities	0.00	0.00
2. Other aproved Securities	0.00	0.00
3. Shares	0.00	0.00
4. Debenture and Bonds	0.00	0.00
5. Subsidiaries and Joint Ventures	0.00	0.00
6. Others (to be specified) FIXED DEPOSITS	0.00	0.00
Total	**0.00**	**0.00**

SCHEDULE A3- Investment Others	Current Year	Previous Year
1. In Government Securities	0.00	0.00
2. Other approved Securities	0.00	0.00
3. Shares	0.00	0.00
4. Debentures and Bonds	0.00	0.00
5. subsidiaries and Joints Ventures	0.00	0.00
6. Others (to be specified)	0.00	0.00
Total	**0.00**	**0.00**

MAHARANA PRATAP HOTICULTURAL UNIVERSITY, KARNAL
SCHEDULES FORMING PARTS OF BALANCE SHEET AS AT 31st MARCH,2023

SCHEDULE A4 -Current Assets, Loans, Advances etc.	Current Year	Previous Year
A. Current Assets:		
1. Inventories		
a) stores and Spares		
b) Loose Tools	0.00	0.00
c) Stock-in-trade		
Finished Goods		
Work in progress		
Raw Materials		
d) Others (Medicines,Pesticides etc.)		
2. Sundry Debtors :		
a) Debts Outstanding for a period exceeding six months	0.00	0.00
b) Others (Farm Produces)	2380000.00	1980000.00
c)Amount receivable from Funding Agencies		
3. Cash Balances in hand (including cheques/drafts & imprest	40000.00	40000.00
4. Bank balances:		
a) With Scheduled Banks:		
- On Current Accounts	216056180.99	143838412.69
- On Deposit Accounts (including margin money)		
- On Savings Accounts		
b) With non-Scheduled Banks:		
- On Current Accounts		
- On Deposit Accounts		
- On Savings Accounts		
5. Post Office-Savings Accounts		
Total (A)	**218476180.99**	**145858412.69**
B. Loans, Advances and Other Assets		
1. Loans:		
a) Staff		
b) Other Entities engaged in activities/objectives similar to that of the Entity	0.00	0.00
c) Other (Specity) Reimbursement of Exp.	0.00	0.00
2. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On Capital Account/others		
b) Prepayments	0.00	0.00
c) Others (Electricity Security deposit)	120000.00	120000.00
3. Income Accrued:		
a) On Investment from Eearmarked/Endowment Funds		
b) On Investments-others		
c) On Loans and Advances		
d) Others (Includes income due unrealized- Rs.......)		
4. Claims Receivables (Other Prepaid)	0.00	0.00
5. Amount Receivables (Insurance prepaid)	3631214.78	
	0.00	0.00
Total (B)	**3751214.78**	**120000.00**
TOTAL (A+B)	**222227395.77**	**145978412.69**

MAHARANA PRATAP HOTICULTURAL UNIVERSITY, KARNAL
SCHEDULES FORMING PARTS OF BALANCE SHEET AS AT 31st MARCH,2023

SCHEDULE 1- INCOME FROM SALES/SERVICE

		Current Year		Previous Year
1. Income from sales and services- Revolving Fund		1,28,54,846.60	0.00	1,28,36,234.55
Add: Accrued income			0.00	
Less: Accrued income			0.00	
		0.00	0.00	0.00
		0.00		0.00
2. Income from Services		0.00		0.00
a) Labour and Processing Charges		0.00		0.00
b) Professional/ Consultancy Service		0.00		0.00
c) Agency Commission and Brokerages		0.00		0.00
d) Maintenance Services (Equipment/Property)		0.00		0.00
e) Others (Specify)		0.00		0.00
Other Income (Misc.)- Sate Plan		0.00		
Other Income (Misc.)- Engg Wing Water/Electricity Recoveries		-		1,99,693.00
Total				
		1,28,54,846.60		1,30,35,927.55

MAHARANA PRATAP HOTICULTURAL UNIVERSITY, KARNAL
SCHEDULES FORMING PARTS OF BALANCE SHEET AS AT 31st MARCH,2023

SCHEDULE 2- GRANTS/SUBSIDIES

(Grant received from all government and non-government agencies)		Curent Year		Previous Year
1) AICRP		0.00		0.00
2) State Government(s)		906000.00		945000.00
3) NAHEP		12,57,50,000.00		9,00,00,000.00
4) Institutional Organisations (ATARI JODHPUR-Drone		-		11,00,000.00
5) MIDH- CHILD AGENCY		797200.00		0.00
6) Others -DCOH-NSS		3000000.00		0.00
		0.00		34596.00
Less: Unutilized Grant Return		13,04,53,200.00		9,20,79,596.00
Total				
		13,04,53,200.00		9,20,79,596.00

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MAHARANA PRATAP HOTICULTURAL UNIVERSITY, KARNAL

SCHEDULES FORMING PARTS OF BALANCE SHEET AS AT 31st MARCH,2023

Amount In Rs.

SCHEDULE 3-FEES/SUBSCRIPTIONS	Current Year	Previous Year
1) Entrance Fees	0.00	0.00
2) Annual Fees/ Subcriptions	0.00	0.00
3) Seminar/Programme Fees	0.00	0.00
4) Consultancy Fees	0.00	0.00
6) Fees from Students	23,24,551.00	18,54,419.00
Total	23,24,551.00	18,54,419.00

Note- Accounting Policies towards each item are to be disclosed

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MAHARANA PRATAP HOTICULTURAL UNIVERSITY, KARNAL

SCHEDULES FORMING PARTS OF BALANCE SHEET AS AT 31st MARCH,2023

SCHEDULE 4- INCOME FROM INVESTMENTS	Investment from Earmark Fund		Investment- Others	
	Current Year	Previous Year	Current Year	Previous Year
(Income on Invest. From Earmarked/ Endowment Funds transferred to Funds)	0.00	0.00	0.00	0.00
1) Interest				
a) On Govt. Securities	0.00	0.00	0.00	0.00
b) Other Bonds/Debentures	0.00	0.00	0.00	0.00
2) Dividends:				
a) On Shares	0.00	0.00	0.00	0.00
b) On Mutual Fund Securities	0.00	0.00	0.00	0.00
3) Rents	0.00	0.00	0.00	0.00
4) Other (Specify)	0.00	0.00	0.00	0.00
Total	**0.00**	**0.00**	**0.00**	**0.00**
Tansferred to earmarked/endowment funds				

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MAHARANA PRATAP HOTICULTURAL UNIVERSITY, KARNAL
SCHEDULES FORMING PARTS OF BALANCE SHEET AS AT 31st MARCH,2023

SCHEDULE 5 -Income from Royalty, Publication etc.	Current Year	Previous Year
1. Income from Royalty	0.00	0.00
2. Income from Publications	0.00	0.00
3. Income from Rent	0.00	0.00
Total	**0.00**	**0.00**

MAHARANA PRATAP HOTICULTURAL UNIVERSITY, KARNAL
SCHEDULES FORMING PARTS OF BALANCE SHEET AS AT 31st MARCH,2023

SCHEDULE 6- Interest Earned	Current Year	Previous Year
1. On Term Deposits		
a) With Scheduled Banks (State Plan+ DCOH+ EMD+Revolving Fund (karnal+Murthal))	88,99,768.00	80,21,328.00
b) With EO Cum Head Engineering	0.00	0.00
c) With Institutions	0.00	0.00
d) Others	0.00	0.00
2. On Savings Accounts:		
a) With Scheduled Banks	0.00	0.00
b) With Non-Scheduled banks	0.00	0.00
c) With Institutions	0.00	0.00
d) Others	0.00	0.00
3.On Loans:		
a) Employees/Staff	0.00	0.00
b) Other	0.00	0.00
4. Interest on Debtors and Other Receivables	0.00	0.00
Total	88,99,768.00	80,21,328.00
Note : Tax deducted at source to be indicated		

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FR. No.

MAHARANA PRATAP HOTICULTURAL UNIVERSITY, KARNAL
SCHEDULES FORMING PARTS OF BALANCE SHEET AS AT 31st MARCH,2023

SCHEDULE 7 -Other Income

	Current Year	Previous Year
1. Profit on Sale/Disposal of Assets:		
a) Owned asets	0.00	0.00
b) Assets acquired out of grants, or received free of cost	0.00	0.00
2. Export Incentive realized		
3. Other Income	-	0.00
4. Miscellaneous Income (Tender Fees- EMD A/c)	9,33,380.00	5,26,210.00
Total	**9,33,380.00**	**5,26,210.00**

SCHEDULE 8- Increase/Decrease In stock of Finished Goods & Works in Progress

	Current Year	Previous Year
Closing Stock		
- Finished Goods	0.00	0.00
- work-in-progress	0.00	0.00
Less: Opening Stock		
- Finished Goods	0.00	0.00
- work-in-progress	0.00	0.00
Total		
Net Increase/Decrease [a-b]	**0.00**	**0.00**

SCHEDULE 9- Establishment Expenses

		Current Year	Previous Year
a) Salaries and Wages		6,92,80,314.00	4,81,93,501.00
b) Allowance and Bonus			
c) Contribution to provident fund		0.00	-
d) Contribution to Other Fund (specify)			
e) Staff Welfae Expenses (LIVERIES)		0.00	-
f) expenses on Employees retirement and Terminal Benefits		0.00	-
g) Other (wages)- PSS		4,90,81,522.00	4,43,20,524.00
Total		**11,83,61,836.00**	**9,25,14,025.00**

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MAHARANA PRATAP HOTICULTURAL UNIVERSITY, KARNAL
SCHEDULES FORMING PARTS OF BALANCE SHEET AS AT 31st MARCH,2023

SCHEDULE 10 -Other Admistrative Expenses Etc.

		Current Year		Previous Year
a) Purchases	0.00		0.00	
Less Inventory	0.00		0.00	
Add Inventory	0.00	-	0.00	0.00
b) Licence Fees		80,540.00		77880.00
c) Cartage and Carriage Inwards		-		0.00
d) Electricity and Power		65,85,427.00		5938390.00
e) Water Charges		3,65,874.00		307006.00
f) Repair and Maintainence		10,05,840.00		988047.00
g) Insurance		30,545.00		28440.00
h) Cultivation Expenses		44,58,745.00		4954943.00
i) Rent, Rates and Taxes		8,50,500.00		1252887.00
j) Vehicle Running and Maintenance		3,600.00		5757.00
k) Postage, Telephone and Communication Charges		6,85,200.00		433481.00
l) Printing and Stationary & other expenses		9,56,460.00		828203.00
m) Tavelling and Conveyance Expenses		8,10,545.00		7002105.00
n) Sports Activity		-		0.00
o) Training Expenses		3,25,500.00		231880.00
p) RPA		78,75,800.00		6654261.00
q) AUDIT FEES		19,54,784.00		1559577.00
r) Test Charges		23,500.00		22000.00
s) Honorarium		24,05,400.00		1888812.00
t) Bank Charges		3,100.30		8179.75
u) Interest Refund		1,18,96,558.00		2037320.00
v) Scholarship & stipend		22,54,750.00		2015645.00
w) Training Expenses		90,500.00		75982.00
x) Hostel Expenses		2,45,874.00		185041.00
y) Advertisement and Publicity		4,50,840.00		362792.00
z) Others		10656881.70		6676283.00
Total		**54016764.00**		**43534911.75**
(Whether prepaid insurance adjusted in expenses)				

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MAHARANA PRATAP HOTICULTURAL UNIVERSITY, KARNAL
SCHEDULES FORMING PARTS OF BALANCE SHEET AS AT 31st MARCH,2023

SCHEDULE 11 -Expenditure on Grants, Subsidies etc.	Current Year	Previous Year
a) Grants given to Institution/Organisations	0.00	0.00
b) Subsidies given to Institutions/Organisations	0.00	0.00
Total	**0.00**	**0.00**
Note : Name of the Entities, Their Activities, along with the amount of Grants/Subsidies are to be disclosed.		

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MAHARANA PRATAP HOTICULTURAL UNIVERSITY, KARNAL

SCHEDULES FORMING PARTS OF BALANCE SHEET AS AT 31st MARCH,2023

SCHEDULE 12 -Interest

	Current Year	Previous Year
a) On Fixed Loans	0.00	0.00
b) On other Loans (Including bank Charges)	0.00	0.00
c) Other (Specity)	0.00	0.00
Total	0.00	0.00

Gupta Jalan & Associates Chartered Accountants FR. No. 03721N

SCHEDULE 13: SIGNIFICANT ACCOUNTING POLICIES

1. <u>Basic for preparation of Accounts:</u>

   The accounts are prepared under the historical cost convention unless otherwise stated and generally on accrual basis except stated below.

2. <u>A) Revenue Recognition</u>

   The following items of income/expenditure are recognized on receipt/payment basis:

   - Sale of publication/journals/ information service
   - Application fees
   - Sale of tender papers
   - Sale of application forms
   - Registration fees
   - Interest on FDRs and Saving Bank accounts
   - Interest on investments
   - Guest House Charges
   - Sale proceeds of farm produce fruits & vegetables.

3. <u>Fixed Assets and Depreciation</u>

   3.1 Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning by the university.

   3.2 Fixed assets are valued at cost of acquisition or construction or at manufacturing cost (in case of own manufactured / fabricated assets) in the year of capitalization (except freehold land and livestock). Depreciation on fixed assets for the year is provided on straight line method as per Companies Act, at the following rates:

ITEM	**Rate of Depreciation**
Buildings, Tanks and Ponds	2.00%

Gupta Jalan & Associates Chartered Accountants FR. No. 0372

Roads, bridges, Sewerage & drainage	5.00%
Electrical installations and equipments	10.00%
Plant & Machinery, tube Well	6.00%
Vehicles and Vessels	15.00%
Office equipments	10.00%
Computers/peripherals/accessories	20.00%
Furniture and fixtures	10.00%
Audio visual equipment	10.00%
Laboratory apparatus and scientific equipment	10.00%
Library books	10.00%
Tube Walls	20.00%

3.3 Full depreciation is provided on Assets during the year.

3.4 No depreciation is charged on Land.

3.5 No profit/loss is calculated on sale of fixed assets during the year.

3.6 The opening balance of fixed assets is the balance which has been informed as per records without depreciating the value of assets and the gross value of fixed assets has been stated as opening balance.

4. Stock :

Stocks of stores, consumables, and other inventory items are valued at cost. The opening and closing stock have been taken as duly verified and valued by university.

5. Investments

All long-Term Investments are valued at cost except in case of permanent diminution in their value for which necessary provision is made. Current investments are valued at the lower of cost and fair/market value.

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6. <u>Investments of earmarked funds and interest income accrued on such investments:</u>

To the extent not immediately required for expenditure, the amounts available against such funds are invested in approved securities deposited for fixed terms with banks, leaving the balance in current bank accounts. Interest received, accrued and due and accrued but not due on such investments, are added to the respective funds and not treated as income.

7. <u>Government Grants</u>

7.1 Government grants of the nature of contribution towards capital expenditure (to the extent utilized in the year) are treated as part of Capital Fund.

7.2 Government grants for meeting the revenue expenditure are treated as income of the year in which they are realized, except that they will be treated as accrued income where sanctions have been issued before the last day of the year and there is reasonable certainty of collection and realization.

7.3 Unutilized government grants are treated as funds to be carried forward and refunded and as per government direction and exhibited as a current Liability.

8. Expenditure the amount of which is not material when compared to totality, is grouped under miscellaneous expenses.

PLACE:-HISAR

DATED:- 29/12/2023

GUPTA JALAN & ASSOCIATES

Chartered Accountant

ADISH JAIN

Partner

SCHEDULE 14 : CONTINGENT LIABLITIES AND NOTES TO ACCOUNTS

- Schedules are annexed to and form an integral part of the balance sheet as at 31.03.23 and the income and expenditure account for the year ended on that date.

- The Maharana Pratap Horticultural University is following a Single entry System and is preparing records of Receipts and Payments in the shape of Audit Utilization Certificate, as per the pattern of the State Government. The Double entry System of accounting and the standard formats for presentation of the Annual Financial Statements, the Grants Utilization Certificate and other records for 2022-23 have been converted into an income and Expenditure Account and a Balance Sheet, using data about various transactions to the extent available in the University. For preparing the Balance Sheet of the University various figure have been collected, grouped and adjusted from the records as well as Audit utilization certificate 2022-23 available in the office and the same has been compiled accordingly.

- **Fixed Assets:** on the Data received from university as duly authenticated, the fixed Assets have been classified into respective heads of Fixed Assets, the figures provided by the University are duly relied upon and have taken as Balance.

- i. The Land measuring 118 Acre 3 kanal 3 Marla situated at Village Anjanthali, Karnal taken on lease by the university at the rate of Rs. 1/- per

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FR. No
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Chartered Accountants

acre per year for a period of 33 years. Out of which Land Measuring 73 Acre is transferred to CCS HAU.

ii. The Land measuring 65 Acre situated at Lichani, Karnal taken on lease by the university from CCS HAU at the rate of Rs. 1/- per acre per year for a period of 33 years.

iii. The Land measuring 40 Acre situated at Badhana, Jind taken on lease by the university from Gram Panchayat at the rate of Rs. 1/- per acre per year for a period of 33 years.

iv. The Land measuring 100 Acre situated at Raiya, Jhajjar taken on lease by the university from Gram Panchayat at the rate of Rs. 1/- per acre per year for a period of 33 years.

v. The Land measuring 80 Acre situated at Chansali, Ambala taken on lease by the university from Gram Panchayat at the rate of Rs. 1/- per acre per year for a period of 33 years.

vi. The Land measuring 07 Acre situated at Murthal, Sonipat Purchase by the university at a collector Rate amounting Rs. 3,54,00,000/-

- **Contingent Liability:** There are no Contingent liabilities of the University in hand. Such liability will be recognized as and when the same is claimed / crystallized, if any in future.
- **Security Deposits:** The University receives Security Deposits as earnest money for tenders etc. from various agencies particularly the Contractors working in the campus for some Civil work, Repair and Maintenance, job work etc. have been taken into accounts and such amounts are treated as Receipts and liability and at the time of refund, the same will be reduced from current year income head. However the effect of the same on financial statement is not so material.
- **Netting of transactions:** To avoid the duplication, the relevant transactions have been netted in the Accounts.

* In the opinion of the Management Current Assets have a value on realization in the ordinary course of business at least equal to the amount at which they are stated.

PLACE:-HISAR

DATED:- 29/12/2023

GUPTA JALAN & ASSOCIATES

Chartered Accountant

ADISH JAIN

Partner