



# MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA, WARDHA

(A Central University established by parliament by Act No. 3 of 1997)

NAAC Accreditation - "A" Grade

ANNUAL ACCOUNTS FOR THE YEAR 2020-21

**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**BALANCE SHEET AS AT 31ST MARCH 2021**

<b>SOURCES OF FUNDS</b>		<b>Amount in Rupees</b>	
	<b>SCHEDULE</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
CORPUS / CAPITAL FUND			
DESIGNATED / EARMARKED FUND / ENDOWMENT FUNDS	1	1,39,43,35,388	1,31,43,06,598
CURRENT LIABILITIES & PROVISIONS	2	21,51,19,633	26,28,26,424
<b>TOTAL</b>	3	1,39,38,99,123	1,14,00,34,271
<b>APPLICATION OF FUNDS</b>		<b>3,00,33,54,144</b>	<b>2,71,71,67,294</b>
<b>FIXED ASSETS</b>			
Tangibles Assets	4		
Intangibles Assets		1,40,63,56,585	1,10,35,66,439
Capital Work-in-progress		10,93,867	
<b>INVESTMENTS FROM EARMARKED/ENDOWMENT FUND</b>		41,12,19,364	60,91,32,541
Long Term	5		
Short Term			
INVESTMENTS OTHERS		2,45,54,944	2,02,12,699
CURRENT ASSETS	6	2,43,23,529	2,30,05,153
LOANS, ADVANCES & DEPOSITS	7	83,85,48,657	88,04,67,386
<b>TOTAL</b>	8	29,72,57,197	8,07,83,075
<b>SIGNIFICANT ACCOUNTING POLICIES</b>	23	<b>3,00,33,54,144</b>	<b>2,71,71,67,294</b>
<b>CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS</b>	24		

PLACE : Wardha  
Date : 10th Day of July , 2021

Prof. Hanumanprasad Shukla  
Finance Officer

Prof. Rajneesh Kumar Shukla  
Vice - Chancellor

# **INCOME & EXPENDITURE ACCOUNT**



**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

PARTICULARS	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
<b>INCOME</b>			
Academic Receipts	9	75,51,755	1,00,91,329
Grants and Subsidies	10	40,97,95,824	40,43,43,479
Income from Investments	11	-	-
Interest Earned	12	2,70,08,291	3,15,87,864
Other Income	13	50,82,454	48,87,784
Prior Period Income	14	-	2,50,000
<b>TOTAL (A)</b>		<b>44,94,38,324</b>	<b>45,11,60,456</b>
<b>EXPENDITURE</b>			
Staff Payments & Benefits (Establishment Expenses)	15	31,71,27,222	35,63,76,467
Academic Expenses	16	2,09,51,104	4,19,95,690
Administrative & General Expenses	17	10,36,26,323	11,27,44,167
Transportation Expenses	18	7,80,851	16,05,076
Repairs & Maintenance	19	79,04,849	83,04,038
Finance Costs	20	2,57,29,916	2,73,87,985
Depreciation	4	7,27,25,302	3,91,45,087
Other Expenses	21	-	-
Prior Period Expenses	22	6,18,117	2,56,21,333
<b>TOTAL (B)</b>		<b>54,94,63,684</b>	<b>61,31,79,842</b>
<b>BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE (A - B)</b>		<b>-10,00,25,360</b>	<b>-16,20,19,387</b>
<b>TRANSFER TO /FROM DESIGNATED FUND</b>			
Building Fund			
Others - Amount equal to Depreciation transferred to Capital Fund		7,27,25,302	3,91,45,087
<b>BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO CAPITAL FUND</b>		<b>-2,73,00,058</b>	<b>-12,28,74,300</b>

Significant Accounting Policies

23  
24

Contingent Liabilities and Notes on Accounts

PLACE : Wardha  
 Date : 10th Day of July , 2021

Prof. Hanumanprasad Shukla  
 Finance Officer

Prof. Rajneesh Kumar Shukla  
 Vice - Chancellor



# **SCHEDULES FORMING A PART OF BALANCE SHEET**

**MAHATMA GANDHI ANTI RASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 ST MARCH, 2021**

**SCHEDULE - 1 CORPUS/CAPITAL FUND**

PARTICULARS	Amount in Rupees	
	AMOUNT	CURRENT YEAR PREVIOUS YEAR
<b>Corpus Fund</b>		
From Ministry Of Culture		
Chor In the name of Amritlal Nagar under the birth centenary of Amritlal Nagar		
Add : Interest Received on Corpus Fund	2,25,77,279	2,11,36,354
Add : Seminar Registration Fees	13,58,009	14,32,435
Add : Exps Reversed due to cancellation of Cheque	-	-
Less : Amritlal Nagar Choir Expenses	-	8,490
<b>Sub Total-A</b>	<b>2,39,35,288</b>	<b>2,25,77,279</b>
<b>Capital Fund</b>		
Balance at the Beginning of the Year		
Add : Contributions towards Capital Fund	1,71,26,98,983	1,38,24,40,299
Add : Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure	15,77,56,838	16,84,96,013
Add : Assets Purchased out of Earmarked Funds	2,08,39,519	8,74,169
Add : Assets Purchased out of Sponsored Projects, where ownership vests in the institution	97,784	33,588
Add : Assets Donated/Gifts Received - Ambulance Vehicle Received by Bank of India	-	-
Add : Other Additions (-) Deductions		
Adjustment on Account of Vehicle Sale.		
Depreciation for the Year	-7,27,25,302	39,45,087
Add : Excess of Income over expenditure transferred from the Income and Expenditure Account		
<b>Sub Total-B</b>	<b>1,81,86,69,822</b>	<b>1,71,26,98,983</b>
<b>TOTAL</b>	<b>1,84,26,05,110</b>	<b>1,73,52,76,262</b>
<b>(Deduct) Deficit transferred from the Income &amp; Expenditure Accounts</b>		
Opening Balance as per last Balance Sheet	42,09,69,664	-
Add : Equivalent Provision of retirement benefits for the P.Y. 2018-19 transferred to Income & expenditure a/c	-	29,80,95,364
Add: Deficit transferred from the Income & Expenditure Accounts	2,73,00,058	4,28,74,300
<b>Sub-Total - C</b>	<b>44,82,69,722</b>	<b>42,09,69,664</b>
<b>Balance at the year end</b>	<b>1,39,43,35,388</b>	<b>1,31,43,06,598</b>



**MAHATMA GANDHI ANTRASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 ST MARCH, 2021**

**SCHEDULE - 2 DESIGNATED/EARMARKED/ENDOWMENT FUNDS**

Particulars	EARMARKED FUNDS													Amount in Rupees	
	OBC Boys' Hostel Fund	Togore Culture Complex Fund	Endow-ment Funds (Sch 2A)	Salary	Recurring	PMAMNMTT	Communi-ty College	Innova-tive Progra-mme	B.Voc	Grant Received for Kolkata & Allah bad Centre	Distance Education Programme	IQAC	Setting up of Campus Wifi Campus connect	Current Year	Previous Year
a) Opening balance	1,44,90,000	2,14,00,000	1,13,067	63,56,150	1,08,75,507	4,53,18,896	2,02,188	12,04,017	25,825	4,97,67,123	9,35,77,729	759	1,95,46,874	26,29,26,424	26,98,70,000
b) Additions during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unutilized Balance Tr From Sch 3 (c)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant Recd in year 2019-20 accounted during the year	-	-	-	-	-	5,00,000	-	-	-	-	-	-	-	5,00,000	-
c) Income from Investments made of the funds	-	-	6,432	62,499	1,48,337	10,87,778	14,286	-	43,415	19,96,457	52,12,436	-	13,81,142	19,32,752	50,54,715
d) Accrued Interest on Investments/Advances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
e) Interest on Saving Bank a/c	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
f) Other additions (Specify nature)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees from Students, Seminar Fees, Other Income	-	-	-	-	-	-	-	-	-	-	1,19,51,597	-	-	1,19,51,597	1,44,53,113
Transfer of Balance Sheet to Separate Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total (A)	1,44,90,000	2,14,00,000	1,19,499	64,18,649	1,10,23,844	4,69,06,674	2,16,474	12,04,017	17,590	5,17,43,580	11,07,41,762	759	2,09,27,956	29,52,30,803	31,74,94,479
B.															
Utilisation/Expenditure towards objectives of funds															
i) Capital Expenditure	1,44,90,000	-	-	-	-	62,82,273	-	-	-	-	67,246	-	-	62,82,273	67,246
ii) Revenue Expenditure	-	-	5,000	23,35,200	98,15,290	31,02,430	-	1,500	-	56,31,973	47,85,853	-	-	56,31,973	47,85,853
Capital Expenditure of 18-19 booked in recurring	-	-	-	-	-	2,00,00,000	-	-	-	-	-	-	-	2,00,00,000	-
Grant Tr (Please See note)	-	-	-	-	-	18,91,888	-	12,02,517	-	-	-	-	-	18,91,888	12,02,517
Interest Received on Grant Refunded to MGC as per GFR 2017	-	-	-	-	-	5,00,000	-	-	-	-	-	-	-	5,00,000	-
Grant Refunded	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total (B)	1,44,90,000	-	5,000	23,35,200	98,15,290	3,17,76,591	-	12,04,017	-	56,31,973	48,53,099	-	-	7,01,11,169	54,48,055
Closing balance at the year end (A-B)	-	2,14,00,000	1,14,499	40,83,449	12,08,554	1,51,30,083	2,16,474	-	17,590	4,61,31,607	10,58,88,663	759	2,09,27,956	21,51,19,633	26,28,26,424
Represented by															
Cash and Bank Balances															
- Bank of India Saving A/c - 972110210000031	-	-	-	-	12,08,554	-	-	-	-	-	-	-	-	12,08,554	-
- Bank of India Saving A/c - 972110210000033	-	-	-	40,83,449	-	-	-	-	-	-	-	-	-	40,83,449	-
- Bank of India Saving A/c - 972110210000026	-	-	-	-	-	1,45,41,629	-	-	-	-	-	-	-	1,45,41,629	-
- Bank of India Saving A/c - 972110210000020	-	-	3,072	-	-	-	2,16,474	-	17,590	4,50,89,528	1,99,93,761	759	2,09,27,956	5,62,31,546	5,62,31,546
- Bank of India Saving A/c - 972110210000027	-	-	-	-	-	-	-	-	-	-	5,84,91,752	-	-	5,84,91,752	4,45,44,524
- Bank of India Saving A/c - 972110210000001	-	-	-	-	-	-	-	-	-	-	2,44,43,850	-	-	2,44,43,850	-
Investments	-	-	1,11,094	-	-	-	-	-	-	-	-	-	-	1,11,094	-
- Term Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Add: Advances Paid -	-	-	-	-	-	6,99,218	-	-	-	-	-	-	-	6,99,218	-
- Advance Paid for exps as on 31.03.2021	-	-	-	-	-	-	-	-	-	10,42,079	-	-	-	10,42,079	30,00,000
- Advance Paid for exps to Centre	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Advance Paid as on 31.03.2021	-	-	333	-	-	-	-	-	-	-	-	-	-	333	-
- TDS on Investments	-	2,14,00,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Advance to UPSTL (Including TDS)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Unpaid Exps	-	-	-	-	-	1,10,763	-	-	-	-	40,700	-	-	1,10,763	-
- Advance Payable to Plan A/c	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Unpaid Exps as on 31.03.2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	2,14,00,000	1,14,499	40,83,449	12,08,554	1,51,30,083	2,16,474	-	17,590	4,61,31,607	10,58,88,663	759	2,09,27,956	21,51,19,633	26,28,26,424
Diff	-	-	-	-	-	0	-	-	-	-	0	-	-	-	-



**MAHATMA GANDHI ANTARASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 ST MARCH, 2021**

Particulars	PMM-M-NMTT						Amount In Rupees
	School of Education		TLCH		NRC		
	Recurring	Non Recurring	Recurring	Non Recurring	AICTE	MHRD & ARPIIT	
a) Opening balance	26,68,886	-4,06,581	4,28,005	3,99,11,438	1,10,504	26,06,644	4,53,18,876
b) Additions during the year	-	-	-	-	-	-	-
Unutilized Balance Tr From Sch 3 (c)	-	-	-	-	-	-	-
Grant Recd in year 2019-20 accounted during the year	-	-	-	-	-	-	-
c) Income from investments made of the funds	63,362	-9,653	10,161	9,47,531	2,623	73,754	10,87,778
d) Accrued interest on investments/Advances	-	-	-	-	-	-	-
e) Interest on Saving Bank a/c	-	-	-	-	-	-	-
f) Other additions (Specify nature)	-	-	-	-	-	-	-
Fees from Students, Seminar Fees, Other Income	-	-	-	-	-	-	-
Tr out of Balance Sheet to Separate Fund	-	-	-	-	-	-	-
Total (A)	27,32,248	-4,16,234	4,38,166	4,08,58,969	1,13,127	31,80,398	4,69,06,674
B.							
Utilisation/Expenditure towards objectives of funds							
i) Capital Expenditure	-	12,990	-	62,69,283	-	-	62,82,273
ii) Capital Expenditure of 18-19 booked in regular Grant Tr ( Please See note )	-	-	-	2,00,00,000	-	-	2,00,00,000
ii) Revenue Expenditure	10,46,819	-	20,55,611	-	-	-	31,02,430
Grant Refunded	-	-	-	-	-	-	-
Intt Refunded to MoE	2,84,957	12,471	2,12,974	13,81,486	-	-	5,00,000
Total (B)	13,31,776	25,461	22,68,585	2,76,50,769	-	5,00,000	3,17,76,591
Closing balance at the year end (A-B)	14,00,472	-4,41,695	-18,30,419	1,32,08,200	1,13,127	26,80,398	1,51,30,083

**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 ST MARCH, 2021**

**SCHEDULE - 2A ENDOWMENT FUNDS**

Amount in Rupees

1. Sr. No	2. Name of the Endowment	Opening Balance		Additions Including Interest		Total		Closing Balance			
		3. Endowment	4. Accumulated Interest	5. Endowment	6. Accumulated Interest	7. Endowment (3+5)	8. Accumulated Interest (4+6)	9. Expenditure on the object during the year	10. Endowment	11 Accumulated Interest  Total (10+11)	
1	Endowment Fund	1,11,000	2,067	-	6,306	1,11,000	8,373	5,000	1,11,000	3,373	1,14,373
2		-	-	-	-	-	-	-	-	-	-
3		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
TOTAL		1,11,000	2,067	-	6,306	1,11,000	8,373	5,000	1,11,000	3,373	1,14,373

**MAHATMA GANDHI ANTARASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 ST MARCH, 2021**

**SCHEDULE - 3 CURRENT LIABILITIES & PROVISIONS**

Amount in Rupees

	Current Year	Previous Year
<b>A. CURRENT LIABILITIES</b>		
1. Deposits From Staff	-	-
2. Deposits From Students	25,33,251	23,03,501
3. Sundry Creditors :		
a) For Goods & Services	36,29,357	1,47,88,406
b) For Others	-	-
4. Deposit Others - (Including EMD & Security Deposits)	3,10,79,666	2,83,79,876
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS) :	-	-
a) Overdue	-	-
b) Others	31,90,738	27,72,499
6. Other current Liabilities :		
a) Salaries	2,59,66,062	2,48,46,212
b) Unutilised Grants - Sponsored Projects ( As per Sch 3a )	35,48,114	39,76,663
c) Unutilised Grants - Fellowship and Scholarships. ( As per Sch 3b )	40,29,909	40,95,703
d) Unutilised Grants ( As per Sch 3(c) )	75,75,19,701	53,61,23,240
e) Grants in advance	-	-
f) Other funds	-	-
g) Other liabilities	7,25,92,544	4,67,85,463
<b>TOTAL (A)</b>	<b>90,40,89,342</b>	<b>66,45,71,563</b>



**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 ST MARCH, 2021**

**SCHEDULE - 3 CURRENT LIABILITIES & PROVISIONS**

Amount In Rupees

<b><u>B. PROVISIONS</u></b>	<b>Current Year</b>	<b>Previous Year</b>
1. For Taxation	-	-
2. Gratuity	8,41,62,948.00	7,39,69,612.00
3. Superannuation Pension	33,14,45,308.00	32,56,29,224.00
4. Accumulated leave Encashment	6,83,93,725.00	5,94,78,810.00
6. Trade Warranties Claims	-	-
7. Other (Specify)	58,07,800.00	1,63,85,062.00
<b>TOTAL (B)</b>	<b>48,98,09,781.00</b>	<b>47,54,62,708.00</b>
<b>TOTAL (A+B)</b>	<b>1,39,38,99,122.52</b>	<b>1,14,00,34,271.00</b>

**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 ST MARCH, 2021**

Amount in Rupees

1. Sr. No.	2. Name of the Project	Opening Balance		Grant		6. Total	7. Expenditure during the year *			Closing Balance	
		3. Credit	4. Debit	Received	Refund		Recurring	Non Recurring	Total	8. Credit	9. Debit
<b>A</b>	<b>FROM UGC</b>										
	<b>a) For Major Research Project</b>										
	Hindi Vyakaran Kosh Project										
	Recurring	1,37,089	-	-	-	1,37,089	-	-	-	1,37,089	-
	Research Methodology for Ph. D Students										
	Non-Recurring	-	22,468	-	-	22,468	-	-	-	-	22,468
	Research Project (Dr. Umesh Kumar Singh)										
	Recurring	6,50,514	-	-	-	6,50,514	-	-	-	6,50,514	-
	Sociology & Context of Gandhian Philosophy										
	Recurring	19,005	-	15,715	34,720	-	-	-	-	-	-
	Non-Recurring	40,000	-	-	-	40,000	11,115	-	11,115	28,885	-
	Wild life Conservation and issues of Tribal studies										
	Recurring	10,352	-	-	-	10,352	-	-	-	10,352	-
	Non-Recurring	50,000	-	-	-	50,000	-	-	-	50,000	-
	Exploring the Culture of Learning Based on Noi Talim ( Rishabh Mishra)	4,961	-	2,76,250	-	2,81,211	2,11,418	-	2,11,418	69,793	-
	AICTE Training & Learning academy Programme ( Cyber Security )	-	-	93,000	-	93,000	91,600	-	91,600	1,400	-
	Training Programme on Human rights(NHRC)	-	50,000	-	-	50,000	-	-	-	-	50,000
	<b>Sub-Total (a)</b>	<b>9,11,921</b>	<b>72,468</b>	<b>3,84,965</b>	<b>34,720</b>	<b>13,34,634</b>	<b>3,14,133</b>	<b>-</b>	<b>3,14,133</b>	<b>9,48,033</b>	<b>72,468</b>

**MAHATMA GANDHI ANTARASHTRITYA HINDI VISHWAVIDYALAYA : WARDHA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 ST MARCH, 2021**

Amount in Rupees											
1. Sr. No.	2. Name of the Project	Opening Balance		Grants		6. Total	7. Expenditure during the year *		Closing Balance		
		3. Credit	4. Debit	Received	Refund		Recurring	Non Recurring	Total	8. Credit	9. Debit
b) For Centers & Programme											
	Adult Continuing Education, Distance & Field Outreach										
	Recurring	5,46,098	-	-	-	5,46,098	-	-	-	5,46,098	
	Buddhist Study Centre										
	Recurring	2,822	-	-	-	2,822	-	-	-	2,822	
	Dr. Ambedkar Study Centre										
	Recurring	-	1,88,684	-	-	1,88,684	-	-	-		1,88,684
	Dr. Jakir Hussain Study Centre										
	Recurring	93,884	-	-	-	93,884	-	-	-	93,884	
	Non-Recurring	50,000	-	-	-	50,000	-	-	-	50,000	
	Nehru Study Centre										
	Recurring	1,06,080	-	-	-	1,06,080	-	-	-	1,06,080	
	Sub-Total (b)	7,98,884	1,88,684	-	-	9,87,568	-	-	-	7,98,884	1,88,684
	Total A (a+b)	17,10,805	2,61,152	3,84,965	34,720	23,22,202	3,14,133	-	3,14,133	17,46,917	2,61,152

Amount in Rupees



**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 ST MARCH, 2021**

Amount in Rupees											
1. Sr. No.	2. Name of the Project	Opening Balance		Grant		6. Total	7. Expenditure during the year *			Closing Balance	
		3. Credit	4. Debit	Received	Refund		Recurring	Non Recurring	Total	8. Credit	9. Debit
B	FROM OTHERS										
	a) From ICSSR										
	Impact of Policy liberalisation , privatisation	-	3,98,105	-	-	3,98,105	-	-	-	-	3,98,105
	Nationala Vs. Narrative: Nationalism in 21st Century	-	1,89,316	-	-	1,89,316	-	-	-	-	1,89,316
	Social Capital & Farmer Suicide	-	1,89,304	-	-	1,89,304	-	-	-	-	1,89,304
	Changing Nature of Public Protest in India	-	24,500	-	-	24,500	-	-	-	-	24,500
	Research Study Project	-	1,78,684	-	-	1,78,684	-	-	-	-	1,78,684
	Research Project(Dr. H.P. Shukla)	-	3,45,042	2,40,000	-	-1,05,042	53,900	-	53,900	-	53,900
	Research Project(Dr. Manoj Kumar Rai)	48,838	-	-	-	-	-	-	-	48,838	-
	Diversities of Identity Imagined India	4,29,587	-	-	-	4,29,587	-	-	-	4,29,587	-
	ICSSR Seminar Grant	-	54,383	55,883	-	1,500	1,500	-	1,500	-	-
	Jaciti va Krigar Aacharit Samoj Vyavstha our Shri Ravindra Sharma Ki Druшти	1,26,439	-	-	-	1,26,439	-	-	-	1,26,439	-
	Media Images & lived Realities	1,63,123	-	3,00,000	-	4,63,123	3,30,326	-	3,30,326	1,32,797	-
	Developing a Framework for culturally Responsive Pedagogy	1,18,360	-	-	-	1,18,360	83,615	-	83,615	34,745	-
	Teachers Preparation through blended Learning - A pedagogical rejuvenation	5,20,000	-	3,90,000	-	9,10,000	4,96,549	97,784	5,94,333	3,15,667	-
	Social Connectedness & mental Health Status among elderly during Covid - 19 Pandemic	-	-	1,12,500	-	1,12,500	-	-	-	1,12,500	-
	Gandhi Jayanti Programme Grant	-	-	4,72,475	-	4,72,475	3,73,404	-	3,73,404	99,071	-
	Sub -Total B (a)	14,06,347	13,79,334	15,70,858	-	35,08,851	13,39,294	97,784	14,37,078	12,99,644	11,38,851

Amount in Rupees

MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA  
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 ST MARCH, 2021

Amount in Rupees

1. Sr. No.	2. Name of the Project	Opening Balance		5. Received	Grant Refund	6. Total	7. Expenditure during the year			Closing Balance	
		3. Credit	4. Debit				Recurring	Non Recurring	Total	8 Credit	9. Debit
	b) Gandhi Darshan & Smriti Samiti	-	1,27,250	-	-	-1,27,250	-	-	-	-	27,250
	c) Gandhi Darshan & Smriti Seminar	11,800	-	-	-	11,800	-	-	-	11,800	-
	d) Nation Council for Research Institute	7,325	-	-	-	7,325	-	-	-	7,325	-
	e) National Human Rights Commission	57,038	-	-	-	57,038	-	-	-	57,038	-
	f) Indian Council for Philosophical Research	7,09,434	-	-	-	7,09,434	3,57,958	-	3,57,958	3,57,474	-
	g) NSS	73,440	-	-	-	73,440	-	-	-	73,440	-
	i) MLA Fund (Recd from Jila Niyojan Adhikari)	474	-	-	-	474	-	-	-	474	-
	<b>Sub-Total (b to j)</b>	<b>8,59,511</b>	<b>1,27,250</b>	<b>-</b>	<b>-</b>	<b>7,32,261</b>	<b>3,57,958</b>	<b>-</b>	<b>3,57,958</b>	<b>5,01,553</b>	<b>1,27,250</b>
	<b>Sub-Total B (a to j)</b>	<b>22,65,858</b>	<b>15,06,584</b>	<b>15,70,858</b>	<b>-</b>	<b>42,41,112</b>	<b>16,97,252</b>	<b>97,784</b>	<b>17,95,036</b>	<b>18,01,197</b>	<b>12,66,101</b>
	<b>Total (A+B+C)</b>	<b>39,76,663</b>	<b>17,67,736</b>	<b>19,55,823</b>	<b>34,720</b>	<b>65,63,314</b>	<b>20,11,385</b>	<b>97,784</b>	<b>21,09,169</b>	<b>35,48,114</b>	<b>15,27,253</b>
									<b>Net</b>	<b>20,20,861</b>	

**MAHATMA GANDHI ANTIARRASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 ST MARCH, 2021**

**SCHEDULE - 3 (b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS**

1. Sr. No.	2. Name of Sponsor	Balance As on 01.04. 2020		Transactions During the year		Balance As on 31.03.2021	
		3 CR.	4 DR.	5 CR.	6 DR.	7 CR.	8 DR.
1	University Grants Commission						
	Rajiv Gandhi National Fellowship	28,01,211		43,435		28,44,646	
	Junior Research Fellowship		51,31,293				51,31,293
2	Maulana Azad national Fellowship	3,61,965				3,61,965	
3	Ministry						
	Others (Specify individually)						
	i From ICSSR						
	Doctoral Fellowship	2,02,229		15,40,000	17,65,385		23,15,8
	Post Doctoral Fellowship	7,30,298		3,97,000	3,04,000	5,23,298	
	ii National Council of Research Institute		1,42,214				42,2
	iii Chatrapati Sahu Maharaj Sishtyavrutti	1,250			1,250		
	iv Post Matix Scholarship from Mah. Govt	8,400			8,400		
	Total	41,05,353	52,73,507	19,80,435	20,79,035	40,29,909	52,96,663
	Total : Rs.						12,66,754



**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 ST MARCH, 2021**  
**SCHEDULE - 3 (c) UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS**

Particulars	Amount in Rupees	
	Current Year	Previous Year
<b>A. Plan grants : Government of India, Through Various Ministries</b>		
Balance B/F	-	-
Add: Receipts during the year (Including Internal Generation Rs.)	-	-
<b>Total (a)</b>	-	-
Less: Tr to Sch 2 Earmarked Funds / Refunds	-	-
Less: Utilized for Revenue Expenditure	-	-
Less: Utilized for Capital expenditure	-	-
<b>Total (b)</b>	-	-
<b>Unutilized carried forward (a-b)</b>	-	-
<b>B. UGC grants : Plan [Towards Specific Activities]</b>		
Balance B/F	-	-
Internal Transfers	-	-
Receipts during the year (Including Internal Generation Rs.)	-	-
<b>Total (c)</b>	-	-
Less: Tr to Sch 2 Earmarked Funds / Refunds	-	-
Less: Utilized for Revenue Expenditure	-	-
Less: Utilized for Capital expenditure	-	-
<b>Total (d)</b>	-	-
<b>Unutilized carried forward (c-d)</b>	-	-

**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 ST MARCH, 2021**  
**SCHEDULE - 3 (c) UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS**

Particulars		Amount in Rupees	
C. UGC grants : Non Recurring		Current Year	Previous Year
Op Balance		64,75,18,941	79,37,41,594
Receipts during the year (Including Internal Generation Rs.)		-	-
- Grant Received during the Year		6,50,00,000	6,25,00,000
Add: Capital Expenditure of earmarked fund Booked in year 2018-19 ( Please See notes )		2,00,00,000	-
<b>Total (e)</b>		<b>73,25,18,941</b>	<b>85,62,41,594</b>
Less: Refund of Intt Received on grant to UGC as per GFR for year 2017-18		-	4,02,26,640
Less: Grant Lapsed from TSA due to Unutilised as on 31/03/2021 (Midnight)		28,50,218	-
Less: Utilized for Revenue Expenditure		-	-
Less: Utilized for Capital expenditure		15,77,58,838	16,84,96,013
<b>Total (f)</b>		<b>16,06,09,056</b>	<b>20,87,22,653</b>
<b>Unutilized carried forward (e-f)</b>		<b>57,19,09,885</b>	<b>64,75,18,941</b>
<b>d.UGC grants : XI th plan general Development Grant</b>			
Op Balance		23,17,39,300	22,30,38,615
Add: Receipts during the year.		-	-
- Interest Appropriated during the year		49,46,073	87,00,685
<b>Total (g)</b>		<b>23,66,85,373</b>	<b>23,17,39,300</b>
Less: Amount Refunded to UGC - Unspent balance of 10th plan		-	-
Less: Utilized for Revenue Expenditure		-	-
Less: Utilized for Capital Expenditure		-	-
<b>Total (h)</b>		<b>23,66,85,373</b>	<b>23,17,39,300</b>
<b>Unutilized carried forward (g-h)</b>		<b>23,66,85,373</b>	<b>23,17,39,300</b>



**MAHATMA GANDHI ANTARASHTRIVYA HINDI VISHWAVIDYALAYA : WARDHA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 ST MARCH, 2021**  
**SCHEDULE - 3 (c) UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS**

Particulars		Amount in Rupees	
		Current Year	Previous Year
<b>e. UGC grants : Salary</b>			
Op Balance			
Less : Grant Booked double in last year now reversed		-3,38,86,037	-32,29,13,175
Add: Reversal of provision of Retirement benefits of previous year 2018-19		-	84,49,000
Add: Receipts during the year (Including Internal Generation Rs.)		-	29,80,95,364
- Grant Received during the Year		31,68,86,000	23,76,53,000
- Interest Appropriated during the year		-	-
<b>Total (e)</b>		<b>28,29,99,963</b>	<b>20,43,86,189</b>
Less: Refund of Intt Received on grant to UGC as per GFR for year 2017-18		-	8,84,753
Less: Grant Lapsed from TSA due to Unutilised as on 31/03/2021 (Midnight)		2,10,87,848	-
Less: Utilized for Revenue Expenditure		26,70,84,107	23,73,87,473
Less: Utilized for Capital expenditure		-	-
<b>Total (f)</b>		<b>28,81,71,955</b>	<b>23,82,72,226</b>
<b>Unutilized carried forward (e-f)</b>		<b>-51,71,992</b>	<b>-3,38,86,037</b>
<b>f. UGC grants : Recurring Expenditure</b>			
Op Balance			
Less : Grant Booked double in last year now reversed		-5,22,90,311	-84,82,604
Add: Receipts during the year.		-	77,33,000
- Interest Appropriated during the year		14,91,00,000	13,12,86,000
<b>Total (g)</b>		<b>9,68,09,689</b>	<b>11,50,70,396</b>
Less: Amount Refunded to UGC - Unspent balance of 10th plan		-	4,04,701
Less: Grant Lapsed from TSA due to Unutilised as on 31/03/2021 (Midnight)		1,537	-
Less: Utilized for Revenue Expenditure		14,27,11,717	16,69,56,006
Less: Utilized for Capital Expenditure		-	-
<b>Total (h)</b>		<b>14,27,13,254</b>	<b>16,73,60,707</b>
<b>Unutilized carried forward (g-h)</b>		<b>-4,59,03,565</b>	<b>-5,22,90,311</b>
<b>Grand Total (A+B+C+D+E+F)</b>		<b>75,75,19,701</b>	<b>79,30,81,893</b>



SCHEDULE - 4 FIXED ASSETS

MAHATMA GANDHI ANTARRASHTRITYA HINDI VISHWAVIDYALAYA : WARDHA  
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 ST MARCH, 2021

Amount in Rupees												
1. Assets Heads Sr. No.		Gross Block			Depreciation for the Year 20-21					Net Block		
		Balance as on 01.04.2020	Additions during the Year	Deductions during the Year	Balance as on 31.03.2021	Rate of Depreciation	Balance as on 01.04.2020	Depreciation for the Year	Short Depreciation 19-20	Depreciation as on 31.03.2021	As on 31.03.2021	As on 31.03.2020
1	Land	3,07,18,707	-	-	3,07,18,707	0.00%	-	-	-	-	3,07,18,707	3,07,18,707
2	Site Development											
	Campus Beautification	3,90,94,356	-	-	3,90,94,356	0.00%	-	-	-	-	3,90,94,356	3,90,94,356
	Campus Development	45,79,677	7,46,841	-	53,26,518	2.00%	91,594	1,06,530	-	1,98,124	51,28,394	44,88,033
3	Buildings	1,01,59,40,882	33,11,25,466	-	1,34,70,66,348	2.00%	15,93,50,855	2,69,41,327	-	18,62,92,182	1,16,07,74,166	85,65,90,007
	Renovation / Repairs / Const of toilet under SBA	-	12,48,028	-	12,48,028	2.00%	-	24,961	-	24,961	1,23,067	-
4	Roads and Bridges(As Per List)	4,53,06,758	-	-	4,53,06,758	2.00%	67,35,454	9,06,135	9,06,135	85,47,724	3,67,59,034	3,65,73,304
5	Tubewells and Water Supply	2,97,70,850	-	-	2,97,70,850	2.00%	1,13,16,911	5,95,417	-	1,19,12,328	1,78,58,522	1,64,53,939
6	Sewarage and Drainage(As per List)	2,66,57,198	-	-	2,66,57,198	2.00%	53,31,440	5,33,144	-	63,97,728	2,03,59,470	2,13,76,158
7	Electrical Installation and equipment	4,21,57,768	4,000	-	4,21,61,768	5.00%	2,25,28,503	21,08,098	-	2,46,36,591	75,25,777	1,96,79,765
8	Plant and Machinery	23,92,714	5,77,188	-	29,69,902	5.00%	8,21,205	1,48,495	-	9,69,704	20,00,198	15,71,505
9	Scientific and Laboratory Equipment	-	-	-	-	0.00%	-	-	-	-	-	-
10	Office Equipment	5,28,87,676	7,34,173	-	5,36,21,849	7.50%	3,60,09,856	40,21,639	-	4,00,31,497	1,35,90,352	1,69,77,818
11	Audio Visual Equipment	17,07,822	1,48,442	-	18,56,264	7.50%	8,58,914	1,39,220	-	9,98,134	8,58,130	8,48,608
12	Computers and Peripherals	5,01,87,027	-	-	5,01,87,027	20.00%	5,01,87,027	-	-	5,01,87,027	-	-
13	Computers and Peripherals ( New)	58,58,997	2,12,27,404	-	2,70,86,401	20.00%	11,71,795	54,17,280	10,40,763	76,29,842	1,94,56,559	46,87,498
13	Furniture, Fixtures & Fittings	6,55,53,093	4,68,791	-	6,60,21,884	7.50%	4,31,97,696	49,51,641	-	4,81,49,337	1,78,72,547	2,23,55,397
14	Vehicles	31,63,746	8,20,603	-	39,84,349	10.00%	18,76,835	3,98,435	3,15,922	25,91,192	3,93,157	12,86,611
15	Lib. Books & Scientific Journals	7,85,34,193	1,09,75,840	-	8,95,10,033	10.00%	7,16,57,205	89,51,003	71,79,286	8,77,87,494	1,72,25,399	69,76,958
16	Assets of Kendriya Vidyalaya ( As Per List )	29,27,380	-	-	29,27,380	-	7,73,290	2,21,751	-	9,95,041	1,32,339	2,34,040
17	Other Assets ( As Per List )	55,12,717	2,62,127	-	57,74,844	7.50%	51,76,944	1,86,655	-	53,63,609	4,11,235	3,36,773
18	Sponsored Project Assets	3,06,56,335	64,47,303	-	3,71,03,638	-	1,29,55,924	63,69,076	-	1,93,25,000	77,18,638	11,00,4
	Total (A)	1,53,36,07,896	37,47,86,206	-	1,90,83,94,102	-	43,00,41,458	6,20,20,807	99,75,250	50,20,37,515	1,40,63,56,585	1,10,35,66,439

**MAHATMA GANDHI ANTARASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 ST MARCH, 2021**

INTANGIBLE ASSETS	Balance as on 01.04.2020	Additions during the Year	Deduction / Tr to Assets	Balance as on 31.03.2021	Rate of Depreciation	Balance as on 01.04.2020	Depreciation for the Year	Short Depreciation 19-20	Depreciation as on 31.03.2021	As on 31.03.2021	As on 31.03.2020
9 CAPITAL WORK-IN- PROGRESS (B)	60,91,32,541	10,98,53,712	30,77,66,889	41,12,19,364	-	-	-	-	-	41,12,19,364	60,91,32,541
0 COMPUTER SOFTWARES	-	-	-	-	-	-	-	-	-	-	-
1 E-JOURNALS	-	18,23,112	-	18,23,112	0	-	7,29,245	-	7,29,245	10,93,867	-
2 PATENTS	-	-	-	-	-	-	-	-	-	-	-
Total (C)	-	18,23,112	-	18,23,112	-	-	7,29,245	-	7,29,245	10,93,867	-
Total (A+B+C)	2,14,27,40,437	48,64,63,030	30,77,66,889	2,32,14,36,578		43,00,41,458	6,27,50,052	99,75,250	50,27,66,760	1,81,86,69,817	1,71,26,98,980



**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 ST MARCH, 2021**

**SCHEDULE - 5 : INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS**

Amount in Rupees		
Particulars	Current Year	Previous Year
1. In Central Government Securities	-	-
2. In State Government Securities	-	-
3. Other Approved Securities	-	-
4. Shares	-	-
5. Debentures and Bonds	-	-
6. Term Deposits with Banks	-	-
PMMMNMTT	-	-
Distance	2,44,43,850	2,00,99,839
Endowment Fund	1,11,094	1,12,860
7. Others (To be Specified)	-	-
<b>Total</b>	<b>2,45,54,944</b>	<b>2,02,12,699</b>



**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 ST MARCH, 2021**

**SCHEDULE - 5 (A) : INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS (FUND WISE)**

Amount in Rupees

Funds	Current Year	Previous Year
1 Endowment Fund	1,11,094	1,12,860
2	-	-
3	-	-
4	-	-
5 Endowment Fund Investments	-	-
<b>Total</b>	<b>1,11,094</b>	<b>1,12,860</b>

**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 ST MARCH, 2021**

**SCHEDULE - 6 : INVESTMENTS - OTHERS**

Amount in Rupees		
Particulars	Current Year	Previous Year
1. In Government Securities	-	-
2. In State Government Securities	-	-
3. Other approved Securities	-	-
4. Shares	-	-
5. Debentures and Bonds	-	-
6. Others (To be specified)	-	-
With Bank of India- Against Corpus Fund[ Amritlal Nagar Chair Fund]	2,43,23,529	2,30,05,153
<b>TOTAL</b>	<b>2,43,23,529</b>	<b>2,30,05,153</b>

**SCHEDULE - 07 - CURRENT ASSETS**

**MAHATMA GANDHI ANTARASHTRITYA HINDI VISHWAVIDYALAYA : WARDHA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 ST MARCH, 2021**

Particulars	Current Year	Amount in Rupees Previous Year
<b>1. Stock :</b>		
a) Stores & Spares	-	-
b) Loose Tools	-	-
c) Publications	48,60,914	44,05,037
d) Laboratory Chemicals, Consumables , & glass ware	-	-
e) Buliding Material	-	-
f) Electrical Material	-	-
g) Stationery	-	-
h) Water Supply material	-	-
<b>2. Sundry Debtors:</b>		
a) Debts outstanding for a period exceeding 6 months	-	-
b) Others	-	-
<b>3. Cash and Bank Balances ( As Per Annexure A )</b>		
a) With Scheduled Banks:		
- In Current Accocunts	-	-
- In Term Deposits Accocunts	50,000	50,000
- In Saving Accocunts	83,36,37,743	87,60,12,349
b) With Non- Scheduled Banks:		
- In Term Deposits Accocunts	-	-
- In Saving Accocunts	-	-
<b>4. Post office - Savings Accounts</b>	-	-
<b>TOTAL</b>	<b>83,85,48,657</b>	<b>88,04,67,386</b>



**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 ST MARCH, 2021**

		(Amount in Rupees)	
Particulars	Account No	Current Year	Previous Year
<b>I. Savings Bank Account</b>			
<b>1. Grants from UGC A/c</b>			
Bank of India- FO Salary	972110210000033	50,62,188	-2,16,20,212
Bank of India Saving Plus		4,43,23,000	4,93,85,188
Bank of India - Plan (Old)	972110210000004	804	804
Bank of India - Non-Plan - Saving Account	972110210000005	-7,192	-4,94,143
Bank of India Saving Plus		3,18,13,000	3,18,05,808
Bank Of India - Plan Account - Saving Account	9721110210000020	3,86,26,111	-5,46,732
Bank of India saving Plus		20,52,47,000	20,59,78,000
Bank Of India - (B-Voc) - Saving Account	972110210000027	56,279	5,499
Bank of India saving Plus		7,56,000	7,26,000
Bank of India- Capital Assets- Saving Account	972110210000032	-2,87,59,071	1,66,03,173
Bank of India - Saving Plus		45,01,20,000	42,13,60,929
Bank of India- Recurring- Saving Account	972110210000031	-35,10,522	33,45,107
Bank of India - Saving Plus		1,19,02,000	83,91,478
FO Online A/c	972110210000041		16,24,154
FO MGAHV ICSSR	972110210000042		7,37,042
FO MGAHV Impress	972110210000043		4,81,916
<b>2. University Receipts A/c</b>			
Bank Of India - Distance Education Account- Saving Account	972110210000001	3,16,219	6,12,252
Bank of India Saving Plus		5,81,75,533	5,84,91,752
Bank Of India - CGEGIS	970010210022577		15,269
FO, Nagarajun Saray Ailini Gruh	972110210000035		6,68,896
<b>Sub total</b>		<b>81,76,33,357</b>	<b>84,56,84,337</b>

**MAHATMA GANDHI ANTARASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 ST MARCH, 2021**  
**Annexure A - Forming Part of Schedule 7 - Current Assets**

(Amount in Rupees)

Particulars	Account No	Current Year	Previous Year
sub total b/f		81,76,33,357	84,56,84,337
3. Scholarship A/c			
4. Academic Fee Receipt A/c			
5. Development (Plan) A/c			
6. Combined Entrance Exams (CBT) A/c			
7. UGC Plan Fellowship A/c			
8. Corpus Fund A/c (EMF)			
9. Sponsored Projects Fund A/c			
10. Sponsored Fellowship A/c			
11. Endowment & Chair A/c (EMF)			
12. UGC JRF Fellowship A/c (EMF)			
13. HBA Fund A/c (EMF)			
14. Conveyance A/c (EMF)			
15. UGC Rajiv Gandhi National Fellowship A/c (EMF)			
Bank Of India - RGNF	972110110000026	14,62,758	14,18,323
16. Academic Development Fund A/c (EMF)			
17. Deposit A/c			
18. Student Fund A/c			
19. Student Aid Fund A/c			
20. Plan Grants for specific schemes			
Bank Of India - (PMMMNMTT) - Saving Account	972110210000026	-19,23,371	43,492
Bank of India saving Plus		1,64,65,000	1,45,41,629
Sub-Total		83,36,37,743	87,60,12,350



**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 ST MARCH, 2021**

**Annexure A - Forming Part of Schedule 7 - Current Assets**

(Amount in Rupees)

<b>II. Current Account</b>			
<b>Sub-Total-II</b>			
<b>III. Term Deposits with Schedule Banks</b>			
<b>Plan</b>			
Fixed Deposit			
Flexi Fixed Deposit			
Non Plan			
Fixed Deposit		50,000	50,000
Flexi Fixed Deposit			
Distance			
Fixed Deposit			
Flexi Fixed Deposit			
EPG Pathshala			
Flexi Fixed Deposit			
B Voc			
Flexi Fixed Deposit			
PMMMNMTT			
Flexi Fixed Deposit			
Term Deposit		50,000	50,000
<b>Sub-Total-III</b>			
<b>TOTAL (I+II+III)</b>		83,36,87,743	87,60,62,350



**MAHATMA GANDHI ANTIARRASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 ST MARCH, 2021**

**SCHEDULE - 8 LOANS, ADVANCES & DEPOSITS**

Amount in Rupees

	Current Year	Previous Year
<b>1. Advances to employees ( Non interest Bearing) :</b>		
a) Salary	-	-
b) Festival	1,39,695	-
c) Leave Travel Advance	4,91,434	-
d) Transfer Advance	2,40,454	-
d) Others (to be specified)	6,25,896	24,87,343
<b>2. Long term Advances to employees ( Interest Bearing) :</b>		
a) Vehicle Loan	4,68,951	5,55,593
b) Home Loan	1,28,579	1,44,563
c) Computer Loan	4,53,442	4,46,870
<b>3. Advances and other amounts receivable in cash or in kind or for value to be received</b>		
a) On capital account	22,47,71,709	-
b) To Suppliers	14,47,974	9,60,740
c) Others	1,32,23,469	97,33,040
<b>4. Prepaid Expenses :</b>		
a) Insurance	-	-
b) Other Expenses	6,90,700	-
<b>5. Deposits</b>		
a) Telephone	82,004	62,004
b) Lease Rent - EZCC Kolkata	2,25,000	2,25,000
c) Electricity	53,38,840	53,38,840
d) AICTE, if applicable	18,500	18,500
e) Others (to be specified) Fuel Deposit	-	-
<b>Sub total</b>	<b>24,83,46,647</b>	<b>1,94,23,433</b>

MAHATMA GANDHI ANTARASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA  
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 ST MARCH, 2021

SCHEDULE - 8 LOANS, ADVANCES & DEPOSITS

	Current Year	Previous Year
b Total B/f	24,83,46,647	1,94,23,433
6. Income Accrued		
a) On Investment from Earmarked / Endowment Funds	-	-
b) On Investment Others	-	-
c) On Loans and Advances	-	-
d) Others (includes income due unrealized)	1,56,04,111	3,07,99,017
7. Other - Current assets receivable from UGC/sponsored projects		
a) Debt balances in sponsored projects	15,27,253	17,67,736
b) Debt Balances in Fellowship & scholarship	52,96,663	52,63,857
c) Grants Receivable	2,00,000	2,00,000
d) Others receivables from UGC	-	-
8. Claims Receivable - TDS	2,62,82,523	2,33,29,032
TOTAL	29,72,57,197	8,07,83,075

(Amount in Rupees)

Wardha  
Date : 10th Day of July, 2021

Prof. Hanumanprasad Shukla  
Finance Officer

Prof. Rajnesh Kumar Shukla  
Vice - Chancellor

# **SCHEDULES FORMING A PART OF INCOME & EXPENDITURE ACCOUNT**



SCHEDULE - 9 - ACADEMIC RECEIPTS

		Amount In Rupees	
Particulars		Current Year	Previous Year
<b>Fees from Students</b>			
<b>Academic</b>			
1. Tuition fee	30,16,872	30,38,506	
2. Admission fee	5,33,111	5,12,350	
3. Library Admission fee	1,65,650	4,13,472	
4. Laboratory fee	22,000	1,32,661	
5. Art & Craft fee	72,075	1,30,800	
6. Registration fee	2,06,000	68,400	
7. Syllabus fee	-	-	
<b>Total (A)</b>	<b>40,15,708</b>	<b>42,96,189</b>	
<b>Examinations</b>			
1. Annual Examination Fees	5,12,350	7,09,273	
2. Migration Certificate Fees	13,415	21,920	
3. Mark sheet, certificate Fees	70,650	59,300	
4. Entrance examination Fees	-	-	
<b>Total (B)</b>	<b>5,96,415</b>	<b>7,90,493</b>	
<b>Other Fees</b>			
1. Identity card fee	21,700	21,825	
2. Fine/Miscellaneous fee	39,301	1,12,228	
3. Medical Registration fee	48,050	87,550	
4. Transportation fee	-	-	
5. Hostel fee	66,300	15,77,699	
6. Other fees	-	-	
Sports fees	-	-	
Revaluation fee	600	-	
Internet fee	6,06,700	17,93,500	
Other fees	-	100	
Student help fees	87,300	1,47,700	
Convocation dress fees	-	-	
Tour charges	-	-	
Mess charges	7,54,945	1,61,800	
<b>Total (C)</b>	<b>16,24,896</b>	<b>39,02,402</b>	
<b>Sale of Publications</b>			
1. Sale of Admission forms	-	-	
2. Sale of Prospectus(Distance)	-	-	
3. Sale of prospectus	12,28,010	10,13,391	
<b>Total (D)</b>	<b>12,28,010</b>	<b>10,13,391</b>	
<b>Other Academic Receipts</b>			
1. Registration fee for workshops, programmes	-	35,361	
2. Miscellaneous Income	86,727	53,503	
<b>Total (E)</b>	<b>86,727</b>	<b>88,864</b>	
<b>Total (A+B+C+D+E)</b>	<b>75,51,755</b>	<b>1,00,91,329</b>	
<b>Total (A+B+C+D+E) - Plan and Non Plan.</b>	<b>75,51,755</b>	<b>1,00,91,329</b>	

**VIJAYATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**Schedules Forming a Part of Income and Expenditure account for the year Ended 31st March - 2021**

**SCHEDULE - 10 - GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)**

Amount in Rupees

Particulars	Grants Received		Current Year Total	Previous Year Total
	University Grants Commission	Salary	Recurring	
<b>Op. Balance as on 01.04.2020</b>		-3,38,86,037	-5,22,90,311	-8,61,76,348
Less : Grant Booked double in last year now reversed		-	-	-
Add: Reversal of provision of Retirement benefits of previous years 2017-18 & 2018-19		-	-	-
<b>Net Balance as on 01.04.2020</b>		-3,38,86,037	-5,22,90,311	-8,61,76,348
Add: Grant Received during the year		31,68,86,000	14,91,00,000	46,59,86,000
Less : Intt Received on grant refunded to UGC as per GFR		-	-	-
Less : Grant Lapsed ( as per TSA A/c )		2,10,87,848	1,537	2,10,89,385
<b>Balance</b>		26,19,12,115	9,68,08,152	35,87,20,267
Less : Utilised during the Year-Capital Expenditure		-	-	-
Less : Utilised during the Year- Revenue Expenditure		26,70,84,107	14,27,11,717	40,97,95,824
<b>Balance As on 31.03.2021</b>		-51,71,992	-4,59,03,565	-5,10,75,557
<b>Total [Part A+ Part B]</b>		-51,71,992	-4,59,03,565	-5,10,75,557
				-8,61,76,348



**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**Schedules Forming a Part of Income and Expenditure account for the year Ended 31st March - 2021**

**Note:**

Expenditure	Salary	Recurring	Current Year Total	Previous Year Total
	<b>General</b>	<b>General</b>		
Schedule No-15	29,43,84,165	2,27,43,057	31,71,27,222	35,63,76,467
Schedule No-16	-	2,09,51,104	2,09,51,104	4,19,95,690
Schedule No-17	-	10,36,26,323	10,36,26,323	11,27,44,161
Schedule No-18	-	7,80,851	7,80,851	16,05,076
Schedule No-19	-	79,04,849	79,04,849	83,04,038
Schedule No-20	-	2,57,29,916	2,57,29,916	2,73,87,985
Schedule No-21	-	6,18,117	6,18,117	2,56,21,333
Schedule No-22	29,43,84,165	18,23,54,217	47,67,38,382	57,40,34,756
<b>Sub Total-A</b>				
Less Income	-	75,51,755	75,51,755	1,00,91,329
Schedule No-9	-	2,70,08,291	2,70,08,291	3,15,87,864
Schedule No-12	-	50,82,454	50,82,454	48,87,784
Schedule No-13	-	-	-	2,50,000
Schedule No-14	-	3,96,42,501	3,96,42,501	4,68,16,977
<b>Sub Total-A</b>				
Less Provision made in the year for Retirement Benefits	51,88,952	-	51,88,952	-
- Pension	1,10,34,517	-	1,10,34,517	-
- Gratuity	1,10,76,589	-	1,10,76,589	-
- Leave Encashment	2,73,00,058	-	2,73,00,058	-
<b>Sub Total-A</b>	26,70,84,107	14,27,11,717	40,97,95,824	52,72,17,779
<b>Grant Utilized for Revenue Expenditure</b>				



**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
Schedules Forming a Part of Income and Expenditure account for the year Ended 31st March - 2021

**SCHEDULE - 11 - INCOME FROM INVESTMENTS**

Particulars	Amount in Rupees			
	Earmarked/Endowment Funds		Other Investments	
	Current Year	Previous Year	Current Year	Previous Year
1. Interest				
a. On Government Securities	-	-	-	-
b. Other Bonds/Debentures	-	-	-	-
2. Interest on Term Deposits	-	-	-	-
3. Income accrued but not due on Term Deposits/Interest bearing advances to employees	-	-	-	-
4. Interest on Savings Bank Accounts	-	-	-	-
5. Others (Specify) (Sweep)	-	-	-	-
<b>Total</b>	-	-	-	-
Transferred to Earmarked/Endowment Funds	-	-	-	-
<b>Balance</b>	-	-	-	-

**SCHEDULE - 12 - INTEREST EARNED**

Particulars	Amount in Rupees	
	Current Year	Previous Year
1. With scheduled banks		
On Savings Accounts	-	-
- Salary A/c - 36	31,15,911	22,20,733
- Recurring A/c - 31	20,33,662	7,06,935
- Internal Receipt A/c - Non Plan	12,79,941	37,94,604
- Non Recurring A/c - 35	2,05,75,427	2,35,37,179
On Term Deposit		
- Non Plan FD	3,350	3,355
2. On Loans		
a. Employees/Staff - LTC	-	9,25,058
b. Others	-	-
3. On Debtors and Other Receivables (On MSEDCL Deposit)	-	-
<b>Total</b>	<b>2,70,08,291</b>	<b>3,15,87,864</b>
<b>Grand Total</b>	<b>2,70,08,291</b>	<b>3,15,87,864</b>

**SCHEDULE - 13 - OTHER INCOME**

PARTICULARS		Amount In Rupees	
		Current Year	Previous Year
<b>A. Income from Land &amp; Buildings</b>			
1. Hostel Room Rent			
2. License fee		13,90,846	5,59,589
<b>3. Hire Charges of Auditorium/Play ground/Convention Centre, Canteen etc</b>			
Guest House Charges		3,42,197	4,31,666
Shopping Complex Rent		-	3,43,583
Land Compensation		-	-
Miscellaneous income - Non Net Fellowship Refunded		10,53,870	-
4. Electricity charges recovered		14,85,630	20,32,852
5. Water charges recovered		1,05,050	99,989
<b>Total</b>		<b>43,77,593</b>	<b>34,67,779</b>
<b>B. Sale of Institute's publications</b>			
		52,969	1,98,820
<b>C. Income from holding events</b>			
1. Gross Receipts from annual function/sports carnival		-	-
Less : Direct expenditure incurred on the annual function/sports carnival		-	-
2. Gross Receipts from fetes		-	-
Less : Direct expenditure incurred on the fetes		-	-
3. Gross Receipts for educational tours		-	-
Less : Direct expenditure incurred on the tours		-	-
4. Others (to be specified and separately disclosed)		-	-
<b>Total</b>		-	-
<b>D. Others</b>			
1. Income from consultancy		-	-
2. RTI fees		1,950	848
3. Income from Royalty		-	-
4. Sale of application form		6,11,943	11,97,583
5. Misc. receipts (Sale of tender form, waste paper, Etc.)		38,000	20,528
6. Profit on Sale/disposal of Assets		-	-
a) Owned assets		-	-
b) Assets received free of cost		-	-
7. Grants/Donations from Institutions, Welfare Bodies and International Organizations		-	-
8. Others (specify)		-	2,225
<b>Total</b>		<b>6,51,893</b>	<b>12,21,185</b>
<b>Grand Total (A+B+C+D)</b>		<b>50,82,454</b>	<b>48,87,784</b>
<b>Total Plan and Non Plan</b>		<b>50,82,454</b>	<b>48,87,784</b>



**SCHEDULE - 14 - PRIOR PERIOD INCOME**

(Amount in Rupees)

Particulars	Current Year	Previous Year
1. Academic Receipts	-	-
2. Income from Investments	-	-
3. Interest earned	-	2,50,000
4. Other Income ( Transfer From Sch 3a Sponsored Project Account )	-	2,50,000
<b>Total</b>		

**SCHEDULE - 15 - STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)**

Particulars	Current Year	Previous Year
Against GIA-Salary		
a) Salaries and Wages	24,08,67,324	19,64,31,613
- University faculty & Non faculty	1,41,80,392	1,29,81,861
- Kendriya Vidyalaya ( Project Basis )	3,80,000	-
b) Allowances and Bonus	-	-
c) Contribution to Provident Fund	-	-
d) Contribution to Other Fund (specify)	-	-
e) Staff Welfare Expenses	2,73,00,058	12,28,74,300
f) Retirement and Terminal Benefits ( As Per Sch 15A )	49,51,698	16,56,692
g) LTC facility	1,38,000	15,033
- University faculty & Non faculty	35,77,490	36,08,597
- Kendriya Vidyalaya ( Project Basis )	21,791	2,462
h) Medical facility	-	-
- University faculty & Non faculty	28,59,412	1,62,000
- Kendriya Vidyalaya ( Project Basis )	1,08,000	-
i) Children Education Allowance	-	-
- University faculty & Non faculty	-	-
- Kendriya Vidyalaya ( Project Basis )	29,43,84,165	33,77,32,758
j) Honorarium		
Sub-Total	30,25,608	31,97,151
Other	1,87,66,942	1,42,84,183
Pension & Pensionary Benefits	5,19,432	4,93,460
Family Pension Account	4,31,075	6,68,915
Contribution Towards NPS	-	-
Pension Contribution	2,27,43,057	1,86,43,709
Leave Salary Contribution	31,71,27,222	35,63,76,467
<b>Sub-Total</b>		
<b>TOTAL</b>		



**SCHEDULE - 15A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS**

MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA : WILARODA  
Schedules Forming a Part of Income and Expenditure account for the year Ended 31st March - 2021

Particulars	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01/04/2020	32,56,29,224	7,39,69,612	5,94,78,810	45,90,77,646
Addition : Capitalized value of Contributions received from other Organizations	6,27,132	-	4,97,737	11,24,869
<b>Total (a)</b>	32,62,56,356	7,39,69,612	5,99,76,547	46,02,02,515
Less : Actual Payment during the Year (b)	-	8,41,181	26,59,411	35,00,592
<b>Balance Available on 31.03.2021 c (a - b)</b>	<b>32,62,56,356</b>	<b>7,31,28,431</b>	<b>5,73,17,136</b>	<b>45,67,01,923</b>
Provision required on 31.03.2021 as per Actuarial Valuation (d)	33,14,45,308	8,41,62,948	6,83,93,725	48,40,01,981
<b>A. Provision to be made in the Current Year (d - c)</b>	<b>51,88,952</b>	<b>1,10,34,517</b>	<b>1,10,76,589</b>	<b>2,73,00,058</b>
<b>B. Contribution to New Pension Scheme</b>	-	-	-	-
<b>C. Medical Reimbursement to Retired Employees</b>	-	-	-	-
<b>D. Travel to Hometown on Retirement</b>	-	-	-	-
<b>E. Deposit Linked Insurance Payment</b>	-	-	-	-
<b>Total (A+B+C+D+E)</b>	<b>51,88,952</b>	<b>1,10,34,517</b>	<b>1,10,76,589</b>	<b>2,73,00,058</b>
<b>Total Provision</b>	<b>33,14,45,308</b>	<b>8,41,62,948</b>	<b>6,83,93,725</b>	<b>48,40,01,981</b>

**SCHEDULE - 16 - ACADEMIC EXPENSES**

Amount in Rupees

Particulars	Current Year	Previous Year
a) Laboratory Expenses	-	1,715
b) Field work/Participation in Conferences	83,967	6,64,189
c) Expenses on Seminars/Workshops	76,21,166	2,37,71,662
d) Payment to visiting faculty	16,63,398	20,10,002
e) Examination	3,50,370	21,591
f) Student Welfare expenses	6,71,091	2,03,358
g) Admission expenses	10,68,346	-
h) Convocation expenses	3,92,743	7,62,126
i) Publication Expenses	-	-
j) Stipend/means-cum-merit scholarship	1,24,800	1,89,371
k) Subscription Expenses	-	-
l) Others (specify)	7,325	2,32,716
Education Tour	89,18,915	1,41,09,462
Non net Fellowship to M-phil / Phd Students	48,983	29,498
Research Project Expenses	-	-
<b>TOTAL</b>	<b>2,09,51,104</b>	<b>4,19,95,690</b>

**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**Schedules Forming a Part of Income and Expenditure account for the year Ended 31st March - 2021**  
**SCHEDULE - 17 - ADMINISTRATIVE AND GENERAL EXPENSES**

Amount in Rupees

PARTICULARS	Current Year	Previous Year
<b>A Infrastructure</b>		
a) Electricity and power	1,23,17,478	1,45,39,862
c) Water charges	28,77,470	33,32,097
d) Insurance	-	69,350
e) Rent, Rates and Taxes (including property tax)	-	-
<b>B Communication</b>		
e) Postage and Telegram.	1,29,380	2,39,453
f) Telephone, Fax and Internet Charges	25,32,348	23,75,670
<b>C Others</b>		
g) Printing and Stationery (consumption)	15,57,916	22,27,754
h) Travelling and Conveyance Expenses	2,48,717	2,29,237
i) Hospitality	5,70,165	8,57,193
j) Auditors Remuneration	-	-
k) Professional Charges	7,78,741	2,55,893
l) Advertisement and Publicity	5,79,022	15,94,794
m) Magazines & Journals	3,02,702	4,45,023
n) Others (specify)		
<b>sub total - a</b>	<b>2,18,93,939</b>	<b>2,61,66,326</b>



**MAHATMA GANDHI ANTARASHTRITYA HINDI VISHWAVIDYALAYA : WARDHA**  
**Schedules Forming a Part of Income and Expenditure account for the year Ended 31st March - 2021**

**SCHEDULE - 17 - ADMINISTRATIVE AND GENERAL EXPENSES**

Amount In Rupees

PARTICULARS	Current Year	Previous Year
n) Others (specify)		
Generator running charges	19,49,792	7,00,175
Annual Maintenance contract	17,49,344	11,24,858
Ceremony & Functions	2,34,969	14,80,904
Guest house Exps	1,935	17,080
Lodging & Boarding	1,73,652	2,10,013
Medicine (for Hospital)	2,39,115	5,03,175
Medical Facility for outsourcing employees	5,927	6,841
Interview Exps	9,30,299	8,83,352
Mess Expenses	7,27,215	5,20,572
Office Expenses	7,05,679	7,71,042
Salary & wages to Employees working through outsourcing agency	5,46,53,941	5,34,02,870
Security & Vigilance	1,82,37,305	1,92,28,476
Advancement & promotion of hindi	-	2,69,391
Drama & Documentary Charges	22,052	5,14,030
Freight & Cartage	794,396	16,97,103
Meeting Expenses	10,770	4,50,247
Sports Expenses	-	-
<b>General Development grant Expenses</b>	<b>77,574</b>	-
Networking Charges	360	545
Miscellaneous Exps	14,853	30,908
Day care centre	25,000	1,54,407
Hostel Expenses	4,28,643	12,63,779
Staff Training and Orientation	84,420	5,60,766
T.A./D.A. Paid to Employee	59,017	17,000
Transfer Travelling Allowance	14,416	4,90,850
Website Development Expenses	1,12,270	2,42,428
Legal Expenses	-	-
Composite Transfer Grant	4,79,430	14,12,000
<b>Kendriya Vidyalay Expenses</b>	-	-
Administrative Overhead Charges	-	6,12,187
Security & Vigilance	-	2,733
Other Exps	8,17,32,384	8,65,77,841
<b>Sub total - b</b>	<b>10,36,26,323</b>	<b>11,27,44,167</b>
<b>TOTAL a+ b</b>		



**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**Schedules Forming a Part of Income and Expenditure account for the year Ended 31st March - 2021**

**Schedule - 18 - TRANSPORTATION EXPENSES**

Amount in Rupees		
Particulars	Current Year	Previous Year
<b>1. Vehicles (owned by Institution)</b>		
a) Running expenses	4,08,856	5,04,931
b) Repairs & Maintenance	2,09,827	1,54,343
c) Insurance expenses	44,397	-
d) Overtime Allowance	30,880	40,801
<b>2. Vehicles taken on rent/lease</b>	-	-
a) Rent/lease expenses	86,891	9,05,001
<b>3. Vehicle (Taxi) hiring expenses</b>	-	-
<b>TOTAL</b>	<b>7,80,851</b>	<b>16,05,076</b>

**Schedule - 19 - REPAIRS & MAINTENANCE**

Amount in Rupees		
Particulars	Current Year	Previous Year
a) Buildings	30,77,714	54,62,249
b) Furniture & Fixtures	1,79,264	3,77,977
c) Plant & Machinery	28,399	-
d) Office Equipment	8,97,598	6,58,621
e) Computers	3,32,461	5,45,137
f) Laboratory & Scientific equipment	-	-
g) Audio Visual equipment	14,87,086	4,07,031
h) Cleaning Material & Services	-	-
i) Book binding charges	-	-
j) Gardening	4,90,475	54,593
k) Estate Maintenance	-	-
l) Other (Specify)	14,11,852	6,90,470
Electricity	-	1,07,960
Land Development Charges	79,04,849	83,04,038
<b>TOTAL</b>	<b>79,04,849</b>	<b>83,04,038</b>

**MAHATMA GANDHI ANTARASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**Schedules Forming a Part of Income and Expenditure account for the year Ended 31st March - 2021**  
**Schedule - 20 - FINANCE COSTS**

Amount in Rupees

Particulars	Current Year	Previous Year
a) Bank Charges		
b) Others (Specify)	4,916	32,624
<b>Interest on Grant Refunded to UGC as per the GFR - 2017</b>		
- Salary A/c - 36	31,15,911	22,20,733
- Recurring A/c - 31	20,33,662	7,06,935
- Non Recurring A/c - 35	2,05,75,427	2,39,37,179
- Late Fee & Interest	-	9,706
- EPFO Penalty	-	4,80,808
<b>TOTAL</b>	<b>2,57,29,916</b>	<b>2,73,87,985</b>

**Schedule - 21 - OTHER EXPENSES**

Amount in Rupees

Particulars	Current Year	Previous Year
a) Provision for Bad and Doubtful Debts/Advances	-	-
b) Irrecoverable Balance Written - off [Net]	-	-
c) Grants/Subsidies to other institutions/organizations	-	-
d) Others (Specify)	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**Schedule - 22 - PRIOR PERIOD EXPENSES**

Amount in Rupees

Particulars	Current Year	Previous Year
1. Establishment Expenses - Kendriya Vidyalyaya Exps	-	2,25,29,015
2. Academic Expenses	4,86,416	-
3. Administrative Expenses - Including Kendriya Vidyalya Exps	1,31,701	30,92,318
4. Transportation Expenses	-	-
5. Repairs & Maintenance	-	-
6. Other Expenses	6,18,117	2,56,21,333
<b>TOTAL</b>	<b>6,18,117</b>	<b>2,56,21,333</b>

PLACE : Wardha  
Date : 10th Day of July , 2021

Prof. Hanumanprasad Shukla  
Finance Officer

Prof. Rajneesh Kumar Shukla  
Vice - Chancellor

# **Significant Accounting Policies**



**MAHATMA GANDHI ANTARASHTRIIYA HINDI VISHWAVIDYALAYA, WARDHA**  
SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

**SCHEDULE 23: SIGNIFICANT ACCOUNTING POLICIES**

**A. SIGNIFICANT ACCOUNTING POLICIES:**

**1. ACCOUNTING CONVENTION:**

The financial statements are prepared generally on the basis of historical cost convention, and unless otherwise stated on the accrual method of accounting.

**2. INVENTORY VALUATION:**

**2.1 University Publications:**

- a) Expenditure incurred on University Publications in form of Periodicals, Video Films, Books printed or digital since issued with sole aim of promotion of Hindi literature at world level and not for making profit is at first instance treated as revenue expenditure and charged to Grant received from UGC. However the stocks of these publications is valued in accordance with policy adopted as disclosed in Sub-Para (b) below and movement thereof is recognized by giving corresponding effect to Publication Stock Control Account.
- b) Stocks of all Publications in printed form, including Books, Periodicals etc. published by the University for promotion of Hindi literature and those lying in stock as on the last day of Financial Year are valued at least at cost or net realizable value.
- c) The university Periodicals and Publications such as Pustakvarta, Bahuvachan, Hindi Language discourse writing etc having older than Seven Years from the year of its publication are not included in valuation of inventory.

**2.2 Stock of Paper, Stationery and other Expendable Items:**

Stocks of Paper, Stationery and other consumable items, if any, are not considered for valuation purpose since purchase of these items itself is treated as an expenditure, except those items bought for use which gets extended over the period of Twelve Months from the date of Purchase and such items are lying in stock on the last day of Financial Year.

**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA, WARDHA**  
SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

**3. INVESTMENTS:**

- 3.1 Investment classified as "Long Term Investments" are carried at cost. Provision for decline, other than temporary, is made in carrying cost of such investments.
- 3.2 Investments classified as "Current Investments" are carried at lower of cost and fair value. Provision for diminution in value of such investments is made and for that purpose each investment is considered individually and not on a global basis.
- 3.3 Cost includes expenses like brokerage, stamp duty etc. incurred for acquiring such investments.

**4. FIXED ASSETS:**

- 4.1 Fixed assets other than Land are stated at cost of acquisition which is inclusive of inward expenses, duties/taxes, incidental and direct expenses related to such acquisition.
- 4.2 Expenditure incurred on Wells and Bore Wells is capitalized in respect of those which yield water in reasonable quantity, otherwise such expenditure, is treated as revenue expenditure.
- 4.3 Intangible assets include Patents, Copyrights, E-Journals, Computer software etc if any.
- 4.4 The Block of Assets includes the items those acquired under the sponsored projects where the ownership and control is vested with the University.

**5. DEPRECIATION:**

- 5.1 The depreciation on fixed assets are provided on Straight Line Method at the following rates irrespective of date of Assets acquired and put to use during the year.

**Tangible Assets:**

(a)	Land	0%
(b)	Site Development	0%
(c)	Buildings	2%
(d)	Roads & Bridges	2%
(e)	Tube wells & Water Supply	2%



**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA, WARDHA.**  
SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

(f) Sewerage & Drainage	2%
(g) Electrical Installation and equipment	5%
(h) Plant & Machinery	5%
(i) Scientific & Laboratory Equipment	8%
(j) Office Equipment	7.5%
(k) Audio Visual Equipment	7.5%
(l) Computers & Peripherals	20%
(m) Furniture, Fixtures & Fittings	7.5%
(n) Vehicles	10%
(o) Lib. Books & Scientific Journals	10%

**Intangible Assets (amortization):**

(a) E-Journals	40%
(b) Computer Software	40%
(c) Patents and Copyright	9 Years

**5.2 The Depreciation is provided on the Gross Value of Assets as on the last day of the Financial Year.**

5.3 The Assets falling under category of "Work-in-Progress" which are pending for issue of Completion Certificate are not considered for charging of depreciation.

**6. REVENUE RECOGNITION:**

- 6.1 All kinds of fees from students are recognized as income in the year of receipt itself.
- 6.2 Income from interest on fixed deposits with Banks and other interest bearing investments is accounted for on accrual basis.
- 6.3 Income from subscription to Journals is booked in the year of receipt.
- 6.4 Royalty Income from Publications issued by the University is recognized on receipt of statement of sale from distributors.

**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA, WARDHA**  
SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

**7. GOVERNMENT/ UGC GRANTS:**

- 7.1 Government Grants and UGC grants are accounted for on realization basis. However, where a sanction for release of grant pertaining to the financial year is communicated before 31st March and the grant is actually received in the next financial year, then such grant is accounted for on accrual basis and an equal amount is shown as recoverable from the grantor.
- 7.2 Amount equal to the grants utilized towards Capital Expenditure is transferred to the Capital Fund.
- 7.3 Government and UGC Grants those received for meeting Revenue Expenditure (on accrual basis) are treated, to the extent utilized, as income in the year in which they are realized.
- 7.4 Unutilized grants are carried forward and disclosed as a liability in the Balance Sheet. Amount paid to CPWD & UPSKN Ltd and others for execution of works for which running bills are not yet received is treated as advances.

**8. EXPENDITURE:**

- 8.1 All the items of Expenditure are provided for on Accrual Basis with reasonable certainty.
- 8.2 All non-contractual expenditure such as Statutory Fees, Taxes, duty, cess, etc. and all such expenditure which cannot be determined with reference to time scale viz legal fees, professional fees, etc. are considered on due basis i.e. on receipt of claim, demand or communication from the concerned authority/person.

**9. RETIREMENT BENEFITS:**

**9.1 GRATUITY:**

- (i) Provision for gratuity has not been made towards the employees who are shifted or transferred on deputation to other universities/colleges or other central government offices. However after completion of period of deputation provision has been made as given above.



**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA, WARDHA**  
SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

(i) The Provision for Gratuity is being made as per the Actuarial Valuation in respect of all the employees.

**9.2 LEAVE ENCASHMENT:**

(i) Provision for Leave Encashment is being made as per the Actuarial Valuation.

**9.3 PENSION:**

(i) Provision for Pension is provided on the basis of Actuarial Valuation.

**10 EARMARKED / ENDOWMENTS FUND:**

(i) The Long Term funds received with Specific Direction are considered as Designated/Earmarked Funds. Generally Separate Bank Accounts are being maintained for Specific Funds considering the long term duration for which funds are received.

(ii) The income from investments is recognized on accrual basis and is being credited to the respective funds. The expenditures incurred on the objects of the funds are being debited to the Fund.

(iii) The assets created out of the Earmarked Funds, where the ownership gets vested with institution, are merged with the assets of the institution by crediting an equal amount to the Capital Fund. The balance in the respective fund is carried forward and is being presented on the Liability side by corresponding balance at bank, investments, and accrued interest etc. on Assets side.

**11 CAPITAL FUND:**

The assets created out of the earmarked funds / Grants where the ownership vests with the institution, are merged with the assets of the institution by crediting an equal amount to the capital fund. Based on the cardinal principle that the surplus and deficit belong to institution, and accordingly the excess of income over expenditure is being added to capital fund and similarly the excess of expenditure over income is being deducted from capital fund, if any.

**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA, WARDHA.**  
SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

**12 INVESTMENTS OF EARMARKED FUNDS AND INTEREST INCOME ACCRUED ON SUCH INVESTMENTS:**

- (i) To the extent of amount not immediately required for expenditure, such amounts available against funds are invested in term deposits with Banks.
- (ii) Interest received, interest accrued and due and interest accrued but not due on such investments is added to the respective funds and not treated as income of the Institution.

**13 INCOME TAX:**

The Entire income of the institution is exempt from income tax under section 10 (23C) of the income tax act and accordingly. No provision for tax is therefore made in accounts.



# **Contingent Liabilities and Notes on Accounts**

**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA, WARDHA**  
SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

**SCHEDULE 24 :- CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS**

**1. CONTINGENT LIABILITIES :**

In view of Management there is no contingent liability.

**NOTES ON ACCOUNTS:**

**2. CAPITAL COMMITMENTS**

The Value of contracts remaining to be executed on Capital Account and not provided for (Net of Advances) amounted to Rs. /- crore (Approx) as on 31.03.2021

**3. RETIREMENT AND TERMINAL BENEFITS**

- (i) The University has provided for Retirement and Terminal Benefits of employee i.e Gratuity, Leave Encashment and Pension on the basis of Actuarial Valuation issued by M/s. Charan Gupta & Consultants Pvt Ltd. which inter alia considered the total Liability up to 31.03.2021 and accordingly the provisions are made during the year as disclosed in Schedule – 15A.
- (ii) Provision for retirement benefits as per the actuarial valuation for the financial year 2020-2021 is at Rs. 2,73,00,058 as per common format for preparation of financial statements, expenditure on account of Retirement benefits is deductible on payment basis only therefore provision for retirement benefits has not been considered for utilization of grants in Sch-10 of the financial statements and thus the same is shown as deficit for the year.



# MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA, WARDHA

SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

## 4. Fixed Assets

- (i) The University has acquired renewable leasehold rights of 4 hectares of land at Mauza Umi, Dist. Wardha from Government of Maharashtra for thirty years at the token lease amount of Rs. 4/-. All buildings and superstructure are being constructed on this land.
- (ii) Work in progress is transferred to appropriate fixed assets at the time of receipt of completion certificate. However some of the buildings were already put to use but in absence of completion certificates such buildings are carried under the classification Work-in-progress in Schedule-4 and depreciation has not been charged on such assets. In the absence of necessary information in respect completion certificate and other relevant record same has not been transferred to Building account

## 5. Designated / Earmarked / Endowment funds

During the year 2019-2020 salary Grant to the tune of Rs. 69.00 lakh and Recurring grant to the tune of Rs. 270.00 Lakh has been received for economically weaker Section (EWS) of society. Said grant is received with a specific direction to be utilized for the said purpose only and therefore unutilized portion of same has been shown under the head to Sch-2 (Designated / Earmarked / Endowment funds).

During the year 2020-2021 salary expenditure to the tune of Rs. 23,35,200 and revenue expenditure to the tune of Rs. 98,15,290 has been apportioned towards the said grant and said amount has been treated as expenditure out of earmarked funds.

Said grant although received for specific purpose has been deposited in regular bank account of university therefore interest received on the regular bank account of university has been apportioned on the basis of opening balance of Unutilized grant. Therefore during the year 2020-2021 interest to the tune of Rs. 62,499/-for salary grant under EWS and Rs. 1,48,337/-for recurring grant EWS has been apportioned and shown as income from investments out of funds.

6. As per uniform common format for Central Higher Education Institute Closing balance at the end of the financial year of Designated/Earmarked/ Endowment funds has to be represented by the cash & bank balances, Investments, Advances, Unpaid balance etc available and same has to be reconciled and has to be shown in Sch-2 of financial statements.



**MAHATMA GANDHI ANTARASHTRITYA HINDI VISHWAVIDYALAYA, WARDHA**  
**SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021**

From past several years university has not maintained separate fund wise bank accounts for the funds such as Community College, Innovative programme, Kolkata and Allahabad centre, setting up of Wifi campus etc and entire balances of these funds are kept in the BOI a/c no. 972110210000020. Balance available in the said bank account is more than the fund wise balances therefore it has been presumed that unspent grant of funds is available in closing bank balances. Further separate Bank account has been maintained for the funds such as PMMMNMTT, B. Voc, & Distance education. Further Salary grant and recurring grant received under the head EWS is kept in regular salary account of university maintained at Bank of India having a/c no. 972110210000031 and 972110210000033.

7. During the year 2019-20 Sum of Rs. 1,11,000 has been received from Shri Ravindra Tukaramji Borkar with a specific direction that interest earned on the same will be utilized for the distribution of prizes and awards to students. Therefore same has been shown as endowment funds and interest earned on said investment is directly credited to the fund account. Separate investment of Rs. 1,11,000 has been done for the said fund.
8. Kendriya Vidyalaya, Wardha has been established in the premises of university and same is running as project basis. During the year 2020-2021 sum of Rs. 163.20 lakhs has been paid as advance to Kendriya Vidyalaya for day to day expenditure. During the year 2020-21 utilization certificate has been obtained from Director of Kendriya Vidyalaya, Mumbai, and as per the utilization certificate, expenditure to the tune of Rs. 1,44,48,183 on account of staff salary and sum of Rs. 4,79,430 on account of administrative expenditure has been booked as expenditure and corresponding advances has been adjusted at the year-end sum of Rs. 26,66,795.53 is outstanding against Kendriya Vidyalaya, Wardha.
9. PMMMNMTT fund includes grants under various heads and these heads are further classified under Recurring grants and Non-Recurring grants. All these grants are credited in separate bank account maintained by the university. Total interest earned on said bank account and linked FFD's account has been apportioned under various grants in the ratio of opening balance of grant on first day of financial year.
10. During the year 2020-21 PMMMNMTT (Apriit) Grant of Rs. 5,00,000 pertaining to year 2019-20 has been booked said grant was already received in the year 2019-20.
11. Sum of Rs. 2 Cr has been given as advance for capital expenditure from PMMMNMTT for construction of building. The building is situated at 2<sup>nd</sup> Floor of Distance Education building namely "Pandit Madan Mohan Malviya Bhawan". During the year 2018-19 said building has been capitalized from Non-Recurring grant instead of earmarked fund PMMMNMTT to rectify



**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA, WARDHA**  
**SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021**

this mistake sum of Rs. 2 Cr has been shown as utilized from Earmarked fund and accordingly credited to UCC Non-Recurring grant.

12. During the year 2013-14 Teacher welfare fund and university corpus fund has been created by the university with the intention of welfare of teachers and university staff and providing the assistance to needy and poor people. Since these funds are external funds for the university and are not directly related to university. During the year 2018-19 balance lying under these funds along with bank balances and balance of other current assets has been taken out of the financial statements of the university and separate set of financial statements has been prepared for the same. However bank accounts and FFD's accounts of these funds are bearing PAN number of university and tax (TDS) on such deposits are appearing in form 26AS of the university therefore TDS on these accounts are shown as receivable with corresponding credit to Teacher welfare fund and university corpus fund a/c.

13. During the year 2020-2021 Interest of Rs. 34,24,366/- has been received from the GPF fund investment and sum of Rs. 34,81,745/- has been provided on GPF Subscription to employees resulting in deficit of Rs. 57,450/- for current year and accumulated deficit of Rs. 11,05,100/-. To cover this deficit a sum of Rs. 3 Crore has been invested in long term deposit scheme of PNB housing Corporation @ Intt rate of 8.45 % p.a and interest payable to employees is @ 7.1% p.a. Thus the resulting deficit will be adjusted gradually.

14. During the year 2019-2020 depreciation was short provided by Rs. 99.75 lakhs audit objection has been raised in this regard to rectify the said mistake during the year 2020-2021 sum of Rs. 99.75 lakh pertaining to year 2019-20 has been charged.

15. As on 31<sup>st</sup> March 2021 university publication has been valued at Rs. 48,60,914. The university Periodicals and Publications such as Pustakvarta, Bahuvachan, Hindi Literature etc. having older than Seven Years from the year of its publication are not included in valuation of Inventory.

16. Unutilized Xth Plan general development grant and Non-recurring grant being a grant of capital nature has been routed through Sch 3 (c) of balance sheet.

**MAHATMA GANDHI ANTARASHTRIYA HINDI VISHWAVIDYALAYA, WARDHA**  
SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

17. During the year 2020-21 provision for retirement benefits has been made as follows

Pension Rs. 51,88,952

Gratuity Rs. 1,10,34,517

Leave Encashment Rs. 1,10,76,589

18. Prior period expenses and income are recognized separately in income and expenditure account.

19. The figures for previous year are regrouped or rearranged wherever considered necessary.

20. Schedules-1 to 24 are annexed to and form an integral part of the Balance Sheet as at 31<sup>st</sup> March, 2021, Income and Expenditure Account and Receipts and Payments Statement for the year ended on that date.



Place: Wardha  
Date: 10th July 2021

Hanuman Prasad Shukla  
Finance Officer



Prof. Rajanish Kumar Shukla  
Vice-Chancellor



# **Receipts & Payments Account**

RECEIPTS		Current Year	Current Year	Previous Year	PAYMENTS		Current Year	Current Year	Previous Year
<b>Opening Balances</b>					<b>I. Expenses</b>				
Cash Balance		-		-	a) Establishment Expenses				29,23,15,272
Bank Balance					b) Academic Expenses				2,24,20,403
Current accounts		-		-	c) Administrative Expenses				1,59,57,594
Savings Accounts		87,60,12,349		97,35,66,246	d) Transportation Expenses				8,94,344
Deposit Accounts		50,000		50,000	e) Repairs & Maintenance				82,55,752
In Deposit Accounts - Endowment Funds		1,12,860		4,71,61,819	f) Finance Cost				29,32,584
In Deposit Accounts - Earmarked Funds		2,00,99,839		-	f) Prior period Expenses				
Grants Received					- Establishment Expenses				
					- Academic Expenses				
					- Administrative Expenses				
<b>From Government of India (University Grants Commission)</b>					<b>II. Payments against Earmarked/Endowment Funds</b>				
- Salary Grant - 36		31,68,86,000		23,76,53,000	<b>Expenditure against other Plan Grants</b>				
- Recurring Grant - 31		14,91,00,000		13,12,86,000	<b>Revenue Expenditure</b>				
- Grant Receivable in previous year received		-		13,66,000	- PMMMNMIT				70,26,763
- Non Recurring Grant - 35		6,50,00,000		6,25,00,000	- Kolkata & Alhabad Centre				62,10,017
b) From State Government		-		-	- Distance Education Programme				58,11,787
c) From other sources (details)		-		-	- EPG Pathshala				-
					- Salary Expenditure - EWS				23,35,200
					- Recurring Expenditure - EWS				98,15,290
					- Innovative Programme				-
					- Endowment Funds				5,000
d) Reversal of Retirement Benefits - Provisions		-		29,80,95,364	<b>Capital Expenditure</b>				
					- PMMMNMIT				62,82,273
					- Distance Education Programme				67,246
III. Academic Receipts					<b>Expenditure against Corpus Fund</b>				
Other Income-Prior Period		-		2,50,000	<b>III. Payments against Sponsored Projects/Schemes</b>				
Academic Fees		40,15,708		42,96,189	<b>Revenue Expenditure</b>				
Examination Fees		5,96,415		7,90,493	- Sponsored Projects / Scheme				21,45,087
Other Fees		16,24,896		39,02,402	<b>Capital Expenditure</b>				
Sale of Publications		12,28,010		10,13,381	- Sponsored Projects / Scheme				97,784
Other Academic Receipts		86,727		88,864	<b>IV. Payments against Sponsored Fellowship / Scholarship</b>				
IV. Receipts against Earmarked/Endowment Funds					<b>V. Investments and Deposits made</b>				
Amount / Grant Received				1,11,000	<b>a) Out of Earmarked/Endowments Funds</b>				
Endowment Fund		-		69,00,000	- Amritlal Nagar Chair Fund				3,18,376
Salary Grant - EWS		-		2,70,00,000					
Recurring Grant - EWS		5,00,000		7,36,711					
PMMNMIT		-		3,48,780					
E-PG pathshala		-		-					
Expenses disallowed by UGC									



Receipt Against Other Plan Grants				Receipt Against Other Plan Grants			
Fees from Students, Seminar Fees, Other Income				Fees from Students, Seminar Fees, Other Income			
PMMNMTT			5,000	VI. Term Deposits with Scheduled Banks			
Distance Education	1,19,51,597	2,44,88,013		VII. Expenditure on Fixed Assets and Capital Works - In-Progress			
EPG Pathshala	-	-		a) Fixed Assets			
BVOC	-	50,974		b) Capital Works-In-Progress			
V. Receipts against Sponsored Projects/Scheme				(Net of Amount Tr. to Building A/c)			
- Sponsored Project & Schemes (Net of Refund)				19,21,103			
19,21,103				18,71,499			
VI. Receipts against Sponsored Fellowships and Scholarships				47,212			
- From UGC				47,212			
- From Ministry				53,81,600			
- From ICSSR				1,06,565			
- From National Council of Research Institute				IX. Refunds of Grants			
6,432				(on account of Interest Earned)			
VII. Income on Investments from				- PMMNMTT			
a) Earmarked/Endowment funds				- Innovative Programme			
Endowment Fund				- Salary Grant			
PMMNMTT				- Recurring Grant			
B-Voc				- Non Recurring Grant			
Distance Education				- Others			
EPG Pathshala				Reversal of Doubtful Debts			
EWS Salary & Recurring				- Salary Grant			
Communi-ity College				- Recurring Grant			
Setting up of Campus WiFi Campus connect				12,66,694			
Grant Received for Kulkarni & Khindrabu				18,31,022			
43,435				35,11,986			
b) Sponsored Fellowship & Scholarships				14,32,435			
c) Other Investments				Grant Lapsed at the end of Year			
- Armitaji Nagar Choir Fund				- Salary Grant			
VIII. Interest received on				- Recurring Grant			
a) Bank Deposits				- Non Recurring Grant			
On Term Deposit				- PMMNMTT			
- Non Plan FD				9,25,058			
b) Loans and Advances & Others				23,49,462			
c) Savings Bank Accounts				10,39,370			
- Salary A/c - 36				9,73,560			
- Internal Receipt A/c - Non Plan				4,25,22,109			
- Recurring Grant				2,39,37,179			
- Non Recurring Grant				45,36,220			
- Plan Fund A/c				87,00,685			

6. 3. 1.  
 6. 3. 2.  
 6. 3. 3.  
 6. 3. 4.  
 6. 3. 5.  
 6. 3. 6.  
 6. 3. 7.  
 6. 3. 8.

2,13,29,94,488



# **New Pension System Accounts**

**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA: WARDHA**  
**NPS TIER-I ACCOUNT**  
**BALANCE SHEET AS AT 31 ST MARCH, 2021**

Amount in Rupees

Amount	Liabilities	Amount	Amount	Assets	Amount
	<b>NPS Tier-I Account</b>			<b>NPS Tier - I Account</b>	
32,45,207	Opening Balance	24,11,704		Subscription and Contribution due FOR 03/18	
2,47,15,636	Add: Subscription & Contribution			Income Tax Deducted at Source.	1,00,636
	- Subscription from Employees	1,32,90,847	83,832	Interest Accrued but Not Due.	
	- Contribution of MGAHV	1,83,33,631	45,966		
-	Less : Refunded to Employee	-			
2,48,20,703	Less : Transferred to NSDL	3,05,27,120			
8,87,584	Less : Amount of GPF Wrongly Credited to NPS a/c			<b>Closing Balance :-</b>	
				Bank of India, Wardha	30,566
				On Saving Plus Accounts	45,01,000
				On Saving Account	
-	Excess of Income over Expenditure		31,41,000		
	Balance as on 01.04.2020		55,326		
1,59,148	Add : During the year	2,08,743			
1,59,148		2,08,743			
24,11,704	Closing Balance 31.03.2021	37,17,805			
	<b>Internal Advance- University</b>				
26,836	- NON PLAN	26,836			
8,87,584	- GPF A/C	8,87,584			
33,26,124	Total	46,32,225	33,26,124	Total	46,32,225

PLACE : Wardha  
Date : 10th Day of July, 2021

Prof. Hanumanprasad Shukla  
Finance Officer

Prof. Rajneesh Kumar Shukla,  
Vice - Chancellor



**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA: WARDHA**  
**NPS TIER - I ACCOUNT**  
**RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2020-2021**

Amount in Rupees

Receipts	Amount	Payments	Amount
Opening Balance as on 01-04-2019		Withdrawal/Refund to NSDL	3,05,27,120
Bank of India, (Including Saving Plus		[Remitted to NSDL]	
- On Saving Plus Account	31,41,000		
- On Sweep A/c	55,326		
		<b>SUBSCRIPTION REFUND TO EMPLOYEE</b>	
<b>SUBSCRIPTION</b>		Subscription From Employees	
Subscription From Employees	1,32,90,847	Bank Charges	1,412
Subscription from Employer	1,83,33,631		
		Interest Accrued but Not Due.	16,807
<b>INCOME FROM INVESTMENTS</b>		Tax Deducted at Source	
Interest Received	2,10,155		
Interest accrued	-	<b>Closing Balance :-</b>	
<b>INTEREST ACCRUED ( P.Y Transfer )</b>	45,966	Bank of India, Wardha	30,536
		On Saving Plus Account	
<b>INTERNAL ADVANCE - PAYABLE TO GPF</b>	-		
<b>INTERNAL ADVANCE - PAYABLE TO NON PLAN</b>	-	On Sweep A/c	45,01,000
<b>Total</b>	<b>3,50,76,925</b>	<b>Total</b>	<b>3,50,76,925</b>

PLACE : Wardha  
Date : 10th Day of July , 2021

Prof. Hanumanprasad Shukla  
Finance Officer


Prof. Rajnesh Kumar Shukla  
Vice - Chancellor

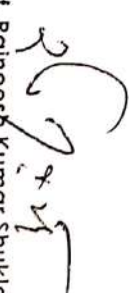
**MAHATMA GANDHI ANTARASHTRIYA HINDI VISHWAVIDYALAYA: WARDHA**  
**NPS TIER-I ACCOUNT**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

Amount in Rupees

Previous Year	Expenditure	Current Year	Previous Year	Income	Current Year
-	Interest Credited to :		1,14,050	Interest accrued on Investment	
-	GPF Account	-	45,966	Add : Interest accrued on March 2021	
-	NPS Account	-	-	Add : Tax Recovered on Interest- Refund to be obtained	
-	University Contribution (CPF)	-			
-	NPS Tier-II Account	-			
868	BANK CHARGES	1,412			
1,59,148	Excess of Income over Expenditure	2,08,743			
1,60,016	Total	2,10,155	1,60,016	Total	2,10,155

PLACE : Wardha  
Date : 10th Day of July, 2021

  
Prof. Harumanjyasad Shukla  
Finance Officer

  
Prof. Rajneesh Kumar Shukla  
Vice - Chancellor



# **General Provident Fund Accounts**

**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**GENERAL PROVIDENT FUND ACCOUNT (GPF)**  
**BALANCE SHEET AS ON 31ST MARCH, 2021**

Amount in Rupees

Amount	Liabilities	Amount	Amount	Assets	Amount
	<b>GPF Opening Balance</b>			<b>GPF Investment</b>	
4,94,29,143	Less : Subscription for March 2019	6,02,92,819	3,33,43,944	- PNB Housing Finance	3,59,50,189
86,94,249	Add : Subscription during the year	88,03,994	-	- Bank of India	-
34,18,230	Add : Interest Credited	34,81,745	3,33,43,944	<b>TOTAL GPF INVESTMENT</b>	3,59,50,189
21,36,387	Less : Withdrawal	41,89,223		CPF Investment	-
8,87,584	Add : GPF Wrongly Cr to NPS	-		UC due to CPF Investment	-
-	Less : NPS Wrongly Cr to GPF	-		NPS-II- Investment	-
6,02,92,819	<b>GPF Closing Balance</b>	6,83,89,335		<b>Current Assets</b>	
	<b>CPF Opening Balance</b>			Int. accrued but not Due. (FFD)	1,15,98,855
	Less : Sub. For March 2018		64,727	Advance to Staff	
	Add : Subscription in the year		1,27,09,567	Internal Advance- University	
	Add : Sub for March 2018		8,87,584	- NPS A/c	8,87,584
	Add : Interest Credited			Tax recovered from interest on	
	Less : Advance / Withdrawal			Investment Pending refund from	
	<b>CPF Closing Balance</b>			-Income Tax Department (TDS)	13,15,900
	University Contribution (CPF)		10,53,536	<b>Cash at Bank</b>	
	Opening Balance			On Saving Account	-5,61,092
	Less : Contribution for March 2017			On Bank of India Saving Plus	1,80,93,000
	Add : Subscription for the year		55,024		
	Add : Contribution for March 2017		1,11,31,000		
	Add : Interest Credited				
	Less : Advance / Withdrawal				
	University Contribution Closing Balance				
	<b>PAYABLE TO MGAHV</b>				
213	- On account of GIS Contribution	213			
	<b>Interest Reserve</b>				
-7,01,718	Opening Balance	-10,47,650			
-3,45,932	Add : Excess of Income over Expenditure	-57,450			
-10,47,650	<b>Closing Balance</b>	-11,05,100			
5,92,45,382	<b>Total</b>	6,72,84,448	5,92,45,382		6,72,84,449

PLACE : Wardha  
Date : 10th Day of July , 2021

Prof. Hanuman Prasad Shukla  
Finance Officer

Prof. Rajneesh Kumar Shukla  
Vice - Chancellor



**MAHATMA GANDHI ANTARRASHTRIYA HINDI VISHWAVIDYALAYA : WARDHA**  
**GENERAL PROVIDENT FUND ACCOUNT (GPF)**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

Amount in Rupees

Previous Year	Expenditure	Current Year	Previous Year	Income	Current Year
	Interest Credited to :			Interest earned on Investment	34,24,366
34,18,230	GPF Account	34,81,745	-	Add : Interest accrued on 03/19	
	CPF Account	-	-	Add : Tax Recovered on interest- Refund to be obtained	
	University Contribution (CPF)	-			
	NPS Tier-II Account	-			
484	Bank Charges	71			57,450
	Excess of Income over Expenditure	-	3,45,932	Excess Expenditure over Income	
<b>34,18,714</b>	<b>Total</b>	<b>34,81,816</b>	<b>34,18,714</b>	<b>Total</b>	<b>34,81,816</b>

PLACE : Wardha  
Date : 10th Day of July , 2021

Prof. Hanumanprasad Shukla  
Finance Officer

Prof. Rajnesh Kumar Shukla  
Vice - Chancellor

**MAHATMA GANDHI ANTARASHTRIA HINDI VISHWAVIDYALAYA : WARDHA**  
**GENERAL PROVIDENT FUND ACCOUNT (GPF)**  
**RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2020-2021**

Amount in Rupees

Previous Yr	Receipts	Current Year	Previous Yr	Payments	Current Year
	<b>Opening Balance as on 01-04-2019</b>		21,36,387	<b>GPF Withdrawal</b>	41,89,223
	Bank of India, Hindi V V		18,29,680	<b>GPF Advance Paid</b>	5,58,950
23,894	On Saving Account	55,024	-	CPF adv. / Withdrawal	-
39,09,926	On Bank of India Saving Plus	1,11,31,000	-	NPS Tier-II	-
			-	University Contribution Withdrawal 1	-
				Subscription	-
	<b>Subscription</b>		-	GPF Subscription	34,81,745
86,94,249	GPF Subscription	88,03,994	34,18,230	<b>Interest Paid on contribution</b>	-
34,18,230	Add Intt Paid for the year	34,81,745	484	Bank Charges	-
		-	3,08,779	<b>Income Tax Deducted at Source</b>	2,62,364
-	<b>INTERNAL ADVANCE - NPS A/c</b>	-			-
					-
21,50,582	<b>GPF Advance Recovered A/c</b>	16,69,659			-
30,72,782	Interest Received	34,24,366		<b>Investments during the year</b>	-
				- PNB Housing Finance	-
-	<b>Interest Accrued ( P.Y Transfer )</b>		-	- Bank of India ( GPF - FD )	-
37,235	- Bank of India ( FFD )	64,727		<b>Interest Accrued but not Due</b>	-
					-
-	<b>Investments Encashed</b>		64,727	- Bank of India ( FFD )	-
-	- Bank of India ( GPF FDR )	-	23,62,587	- PNB Housing Finance	26,06,245
	<b>PAYABLE TO MGAHV</b>			<b>Closing Balance :-</b>	-
-	- On account of GIS Contribution	-		Bank of India, Hindi V V	-5,61,392
			55,024	On Saving Account	1,80,93,000
			1,11,31,000	On Bank of India Saving Plus	-
<b>2,13,06,898</b>	<b>Total</b>	<b>2,86,30,515</b>	<b>2,13,06,898</b>	<b>Total</b>	<b>2,86,30,515</b>

PLACE : Wardha  
Date : 10th Day of July , 2021

Prof. Hanumanprasad Shukla  
Finance Officer

58

Prof. Rajneesh Kumar Shukla  
Vice - Chancellor