



GURU GHASIDAS VISHWAVIDYALAYA

(A CENTRAL UNIVERSITY)

BILASPUR (C.G.)



**ANNUAL ACCOUNT
FINANCIAL YEAR 2018-19**



GURU GHASIDAS VISHWAVIDYALAYA

(A CENTRAL UNIVERSITY)

BILASPUR (C.G.)

Annual Account
Financial Year 2018 - 19

GURU GHASIDAS VISHWAVIDYALAYA, BILASPUR (C.G.)

ANNUAL ACCOUNT

2018 -19

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GURU GHASIDAS VISHWAVIDYALAYA, BILASPUR (C.G.)
BALANCE SHEET AS AT 31 ST MARCH, 2019

(Amount in Rupees)

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
CORPUS FUND/CAPITAL FUND	1	3,03,53,66,703	2,53,61,50,305
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	2	2,73,05,505	2,58,51,392
CURRENT LIABILITIES & PROVISIONS	3	2,82,85,14,747	3,38,15,51,715
TOTAL		5,89,11,86,955	5,94,35,53,412

APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
FIXED ASSETS	4	2,10,54,08,870	1,65,02,91,145
Tangible Assets 1,67,69,70,068/-			
Intangible Assets 61,54,563/-			
Capital Work-In-Progress 42,22,84,239/-			
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	5	2,52,65,875	2,36,65,079
INVESTMENTS - OTHERS	6		
CURRENT ASSETS	7	2,03,25,15,241	2,02,94,44,991
LOANS, ADVANCES & DEPOSITS	8	1,72,79,96,969	2,24,01,52,196
TOTAL		5,89,11,86,955	5,94,35,53,412

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A.O.


Finance Officer
वित्तधिकारी
Finance Officer
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Guru Ghasidas Vishwavidyalaya
Bilaspur (C.G.)


Registrar
Registrar (Acting)
Guru Ghasidas Vishwavidyalaya
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Bilaspur (C.G.) 495 009 India

GURU GHASIDAS VISHWAVIDYALAYA, BILASPUR (C.G.)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR 01.04.2018 To 31.03.2019

(Amount in Rupees)

PARTICULARS	Schedule	Current Year	Previous Year
INCOME			
Academic Receipts	9	10,48,26,140	9,31,38,825
Grants/ Subsidies	10	1,34,10,79,433	92,25,03,070
Income from investments	11	2,42,38,986	1,29,75,237
Interest Earned	12	1,38,60,418	61,80,579
Other Incomes	13	1,02,82,752	5,16,43,280
Prior Period Income	14	-	-
TOTAL (A)		1,49,42,87,730	1,08,64,40,991

EXPENDITURE	Schedule	Current Year	Previous Year
Staff Payments & Benefits (Establishment Expenses)	15	74,44,05,965	55,59,66,819
Academic Expenses	16	1,70,56,845	2,80,99,761
Administrative and General Expenses	17	9,97,67,321	10,24,80,300
Transportation Expenses	18	32,10,157	99,50,483
Repairs & Maintenance	19	1,29,98,530	1,41,12,327
Finance costs (Bank Charges)	20	44,101	1,88,160
Depreciation	4	7,28,48,665	19,42,80,866
Other Expenses (Capital Expenditure)	21	17,27,65,961	-
Prior Period Expenses	22	30,08,008	29,13,429
TOTAL (B)		1,12,61,05,552	90,79,92,145
Balance being excess of Income over Expenditure (A - B) Before previous Year Adjustments		36,81,82,178	17,84,48,846
Add : Depreciation Transferred to Capital Fund. Rs. 72848665		7,28,48,665	19,54,15,587
Balance of Unutilized Grant (schedule 3(C))		44,10,30,843	37,38,64,433

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GURU GHASIDAS VISHWAVIDYALAYA, BILASPUR (C.G.)
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2019

SCHEDULE 1A: CORPUS /GENERAL FUND

(Amount in Rupees)

Particulars		Current Year	Previous Year
	Balance as at the beginning of the year	88,58,59,158	91,12,62,737
Add:	Addition (Net) towards Corpus Fund	5,28,87,264	5,94,09,076
Less :	Interest Utilized	87,88,590	8,48,12,655
	TOTAL	92,99,57,832	88,58,59,158
	BALANCE AT THE YEAR-END	92,99,57,832	88,58,59,158

Note: Interest of Rs. 5288590/- Utilized for Capital Expenditure & Interest of Rs.3500000/- utilized for revenue expenditure.


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SCHEDULE 1B : CAPITAL FUND (PLAN FIXED ASSETS)

(Amount in Rupees)

Particulars	Current Year	Previous Year
Balance as at the beginning of the year	1,60,00,12,681	1,65,25,46,262
Add: UGC Grant, to the extent utilized for capital expenditure	1,87,16,100	4,18,69,568
Add: Capital Work In Progress	3,30,88,388	7,44,38,935
Add: Depreciation Reverse due to change in depreciation rate (Refer Note)	31,09,86,429	-
Add: Depreciation on Fixed Assets (Refer Note)	5,44,20,110	16,88,42,084
TOTAL	1,90,83,83,488	1,60,00,12,681
BALANCE AT THE YEAR-END	1,90,83,83,488	1,60,00,12,681

Note : This year Depreciation rates/method is change and depreciation is charged as per Format of Account prescribed by MHRD. (Refer Note No.4 in Significant Accounting Policies)

SCHEDULE 1C : CAPITAL FUND (NON PLAN FIXED ASSETS /35 Capital Head)

(Amount in Rupees)

Particulars	Current Year	Previous Year
Balance as at the beginning of the year	5,02,78,466	2,13,15,768
Add: UGC Grant, to the extent utilized for capital expenditure	7,49,55,191	5,55,36,199
Add: Capital Work In Progress	6,54,52,000	7,44,38,935
Add: Depreciation Reverse due to change in depreciation rate (refer note)	2,47,68,281	-
Add: Depreciation on Fixed Assets (Refer Note)	1,84,28,555	2,65,73,501
TOTAL	19,70,25,383	5,02,78,466
BALANCE AT THE YEAR-END	19,70,25,383	5,02,78,466

Note : This year Depreciation rates/method is change and depreciation is charged as per Format of Account prescribed by MHRD. (Refer Note No.4 in Significant Accounting Policies)


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GURU GHASIDAS VISHWAVIDYALAYA, BILASPUR (C.G.)

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2019

SCHEDULE 2: DESIGNATED / EARMARKED / ENDOWMENT FUNDS

(Amount in Rupees)

Particulars	FUND WISE BREAK UP			TOTAL	
	Student Welfare Fund (S.W.F.)	Teachers B. Fund (T.B.F.)	ENDOWMENT FUND	Current Year	Previous Year
A.					
a) Opening balance	2,01,54,781	56,96,611	-	2,58,51,392	2,45,02,774
b) Additions during the year	80,100	33,972	-	1,14,072	7,468
c) Income from investments made of the funds	12,40,787	3,60,009	-	16,00,796	16,08,213
d) Accrued interest on investments/ Advances	3,36,872	1,30,193	-	4,67,065	4,59,848
e) Interest on savings Bank A/c	51,109	8,462	-	59,571	69,768
f) Other additions (specify nature)	-	-	-	-	-
Total (A)	2,18,63,649	62,29,247		2,80,92,896	2,66,48,071
B.					
Utilisation/Expenditure towards objectives of funds	-	-	-	-	-
(i) Capital Expenditure	-	-	-	-	-
(ii) Revenue Expenditure	6,46,603	1,40,788	-	7,87,391	7,96,679
TOTAL (B)	6,46,603	1,40,788	-	7,87,391	7,96,679
CLOSING BALANCE AT THE YEAR-END (A-B)	2,12,17,046	60,88,459	-	2,73,05,505	2,58,51,392
REPRESENTED BY					
Cash & Bank Balance	12,95,832	2,58,632	-	15,54,464	17,10,761
Investment	1,95,84,342	56,81,533	-	2,52,65,875	2,36,65,079
Interest accrued but not due	3,36,872	1,30,193	-	4,67,065	4,59,848
Other	-	18,101	-	18,101	15,703
TOTAL	2,12,17,046	60,88,459	-	2,73,05,505	2,58,51,391

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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2019

**SCHEDULE 2(A) :
ENDOWMENT FUNDS**

(Amount in Rupees)

1. Sr.No	2. Name of the Endow-ment	Opening Balance		Additions during the year			TOTAL		9. Expenditure on the object during the year	Closing Balance		TOTAL (10+11)
		3. Endow-ment	4. Accumu- lated Interest	5. Endow- ment	Accumu- lated Interest	6. Interest	7. Endow- ment (3+5)	8. Accumu-lated Interest (4+6)		10. Endow- ment	11. Accumu-lated Interest	
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL (A)	-	-	-	-	-	-	-	-	-	-	-


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GURU GHASIDAS VISHWAVIDYALAYA, BILASPUR (C.G.)

SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 2019

SCHEDULE 3 : CURENT LIABILITIES & PROVISIONS

(Amount in Rupees)

Particulars	Current Year	Previous Year
A. CURRENT LIABILITIES :		
1. Deposits from staff	-	-
2. Deposits from students	-	-
3. Sundry Creditors	-	-
a) For Goods & Services	-	-
b) Others	34,37,325	34,05,662
4. Deposit other (including EMD, Security Deposit) (Annexure - A)	7,01,10,883	6,53,91,230
5. Statutory Liabilities (GPF, TDS, WC, TAX, CPF, GIS,NPS)	-	-
a) Overdue	-	-
b) Others	40,77,164	24,09,139
6. Other current Liabilities		
a) Salaries	-	-
b) Receipts against sponsored projects (Refer Sch.3A)	14,95,427	2,16,820
c) Receipts against sponsored fellowships & scholarships (Refer Sch.3B)	20,65,99,014	24,27,34,270
d) Unutilised Grants (Refer Sch.3C)	85,63,71,609	90,18,95,023
f) Other Payables (Intt. Refundable to UGC)	7,58,78,379	-
g) Other Misc (Amount Recovered)	51,96,405	52,61,661
TOTAL (A)	1,22,31,66,206	1,22,13,13,805