ANNUAL ACCOUNTS
2021-22
&
SEPARATE AUDIT REPORT
2021-22

DR. B. R. AMBEDKAR UNIVERSITY DELHI

BALANCE SHEET AS AT 31st MARCH, 2022

(Amount in Rs.)

SOURCES OF FUNDS	Schedule	2021-22	2020-21
CORPUS/CAPITAL FUND	1	1,25,75,56,880	1,42,10,73,818
DESIGNATED/ EARMARKED / ENDOWMENT FUNDS	2	72,76,47,855	61,51,10,593
CURRENT LIABILITIES & PROVISIONS	3	1,14,47,96,978	1,16,10,70,073
Total		3,13,00,01,713	3,19,72,54,484

APPLICATION OF FUNDS	Schedule	2021-22	2020-21
FIXED ASSETS	4		
- Tangible Assets		1,62,57,76,142	1,68,10,58,643
- Intangible Assets		1,14,27,083	2,12,26,851
- Capital Work- in Progress		2,01,10,145	6,23,22,855
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5		
- Long term		-	-
- Short term		67,16,03,324	63,47,05,165
INVESTMENTS-OTHERS	6		
- Corpus Fund			
- Others		82,93,992	10,98,73,663
CURRENT ASSETS	7	41,93,32,837	33,64,03,034
LOANS, ADVANCES AND DEPOSITS	8	37,34,58,189	35,16,64,273
Total		3,13,00,01,713	3,19,72,54,484

SIGNIFICANT ACCOUNTING POLICIES 23

CONTIGENT LIABILITIES AND NOTES TO ACCOUNTS 24

CONTROLLER OF FINANCE

VICE-CHANCELLOR

Deputy Registrar (Finance)
Dr. B. R. Ambedkar University Delhi
Lothian Road, Kashmere Gate
Delhi-110006

I.R. PASRICHA & CO. NEW DELHI

DR. B. R. AMBEDKAR UNIVERSITY DELHI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in Rs.)

Particulars	Schedule	2021-22	2020-21
INCOME			
Academic Receipts	9	19,92,14,334	12,50,45,063
Grants/Subsidies	10	63,56,69,483	67,10,61,622
Income from Investments	11	18,66,276	88,77,045.00
Interest Earned	12	32,07,895	9,80,345
Other Income	13	5,63,811	7,59,815
Prior Period Incomes	14	4,87,431	-
TOTAL (A)		84,10,09,230	80,67,23,890
EXPENDITURE			
Staff Payments & Benefits (Establishment Expenses)	15	45,88,96,320	52,47,83,754
Academic Expenses	16	13,90,00,819	9,45,45,947
Administrative & General Expenses	17	14,11,48,504	14,07,63,657
Transportation Expenses	18	38,77,754	27,48,458
Repair & Maintainence	19	3,94,91,572	1,68,10,463
Finance Cost	20	1,38,831	1,19,138
Depreciation	4	6,21,28,829	6,19,64,990
Other Expenses	21	-	-
Prior Period Expenses	22	7,44,67,519	4,14,97,152
Total (B)		91,91,50,149	88,32,33,539
Balance Being Excess Of Income Over Expenditure (A- B)		(7,81,40,919)	(7,65,09,649)
- Opening Balance of Profit & Loss Under Income and Expenditure Account		-	(30,95,425)
Transfer to/from Designated Funds		-	-
Balance Being Surplus /(Deficit) Carried To Corpus / Capital Fund		(7,81,40,919)	(7,96,05,074)

SIGNIFICANT ACCOUNTING POLICIES 23
CONTIGENT LIABILITIES AND NOTES TO ACCOUNTS 24

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SCHEDULES FORMING PART OF BALANCE SHEET

SCHEDULE - 1 - CORPUS/CAPITAL FUND

(Amount in Rs.)

	Particulars	Schedule	2021-22	2020-21
	Opening Balance		1,42,10,73,818	1,50,07,88,501
Add:	Contribution towards Corpus / Capital Fund (Adjustment of Previous Year)			-
Add:	Grants from UGC, Government of India and State Government to the extent utilised for capital expenditure	4	-4,51,66,150	7,75,96,638
Add:	Grants from UGC, Government of India and State Governmentfor capital expenditure incurred during last financial year but paid during FY 2021-22.		6,23,098	
Add:	Assets Purchased out of			
	- Adjustment For Prior Period Revenue Expenditure Debited Under Corpus Capital For 2020-21		7,66,56,145	-
	- Campus Development Funds		-	-
Add:	Assets Purchased out of Sponsored Projects, where ownership vests in the institution		-	-
Add:	Assets Donated/Gifts Received		-	-
Add:	Reversal of Opening Fees Transfer Entry FY 2020-21 (Cr. Balance)		2,41,23,351	
Add:	Excess of Income over Expenditure transferred from the Income & Expenditure Account		-	-
	Total		1,47,72,90,262	1,57,83,85,139
Less:	Reversal of Opening Fees Transfer Entry FY 2020-21 (Dr. Balance)		2,39,23,800	-
Less:	Transfer to Scholarship	2A	1,03,86,587	66,71,394
Less:	Transfer to Learning Enhancement	2A	2,35,69,820	1,50,10,636
Less:	Transfer to Application Fee	2A	6,64,974	-17,40,607
Less:	Transfer to Student Welfare Fund	2A	67,09,699	32,50,099
Less:	Income Transfer to Other Than GIA (Academic Income)	2A	36,29,673	-
Less:	Amount Transfer to UDF From Fees (Including Bank interest)	Ann-10A	7,23,44,099	5,37,54,910
Less:	Amount Transfer to UDF From GIA (Other Income)	Ann-10A	4,53,847	1,96,901
Less:	Amount Transfer to UDF From Projects (Overhead income)	Ann-10A	1,09,964	5,62,914
(Deduct)	Deficit transferred from the Income & Expenditure Account		7,81,40,919	7,96,05,074
	Total		21,97,33,382	15,73,11,321
	Closing Balance		1,25,75,56,880	1,42,10,73,818

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I.P. PASRICHA & CO. NEW DELHI CHARTERED ACCOUNTANTS

DR. B. R. AMBEDKAR UNIVERSITY DELHI

SCHEDULE - 2 - DESIGNATED/EARMARKED / ENDOWMENT FUNDS

(Amount in Rs.)

Particulars	Schedule	Total	
		2021-22	2020-21
		Endowment Funds	
1	2		4
(A)			
a) Opening balance	2A	61,51,10,593	53,12,63,114
b) Additions during the year	2A	1,54,77,724	1,09,95,907
c) Income from investments made of the funds	2A	-	-
d) Accrued Interest on investments/Advances	2A	-	-
e) Interest on Savings Bank a/c /Sweep FD	2A	1,01,34,403	1,73,48,950
f) Other additions (Specify nature)	2A		
- Transfer from Tuition Fees	2A	11,04,09,317	7,86,55,055
Less: Loss Transferred from Application Fee and SWF	2A	-	-
Total (A)		**75,11,32,036**	**63,82,63,027**
(B)			
Utilisation/Expenditure towards objectives of funds			
i) Capital Expenditure	2A	-	-
ii) Revenue Expenditure	2A	2,34,84,181	2,31,52,434
Total (B)		**2,34,84,181**	**2,31,52,434**
Closing Balances at the year end (A- B)		**72,76,47,855**	**61,51,10,593**

P. PASRICHA & CO. NEW DELHI CHARTERED ACCOUNTANTS

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DR. B. R. AMBEDKAR UNIVERSITY DELHI

Schedule 2A

Endowment Funds (Fees)

(Amount in Rs.)

Name of the Endowment	Opening Balance		Additions during the year			Total		Expenditure on the object during the year	Closing Balance		Total
	Endowment	Accumulated Interest	Endowment	Transfer from Tuition Fees	Interest	Endowment	Accumulated Interest		Endowment	Accumulated Interest	
1	2	3	4	5	7	(2+4)	(3+7)	10	11	12	(11+12)
1. Scholarship	77,48,729	5,65,999	-	1,03,86,587	1,89,434	1,81,35,316	7,55,433	59,91,333	1,21,43,983	7,55,433	1,28,99,416
2. Learning Enhancement	6,48,53,332	43,69,729	-	2,33,69,428	18,55,411	8,82,23,760	62,25,140	4,72,491	8,77,51,269	62,25,140	9,39,76,409
3. Application Fee	3,08,43,534	43,58,193	1,17,19,372	-	9,12,605	4,25,62,906	52,70,798	1,10,54,398	3,15,08,508	52,70,798	3,67,79,306
4. Student Welfare Fund	1,96,47,299	12,73,225	37,38,352	37,45,000	3,30,372	2,71,30,651	16,03,297	7,93,653	2,63,36,998	16,03,297	2,79,40,295
5. University Development Fund	61,30,64,580	6,84,25,413		7,28,07,911	68,06,861	68,59,72,490	7,52,32,274	51,72,306	68,08,00,184	7,52,32,274	75,60,32,458
Total	53,61,58,033	7,99,52,559	1,54,77,724	11,04,09,317	1,01,34,003	64,20,35,073	8,90,86,962	2,34,84,181	63,85,60,893	8,90,86,962	72,76,47,855

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DR. B. R. AMBEDKAR UNIVERSITY DELHI

SCHEDULE - 3 CURRENT LIABILITIES AND PROVISIONS

(Amount in Rs.)

Particulars	Annexure	2021-22	2020-21
A Current Liabilities			
1. Deposits from Staff		-	-
2. Deposits from Students	1	6,97,43,800	5,43,30,794
3. Sundry Creditors			
a) For Goods and Services	2	13,91,204	34,51,835
b) For Others - Capital Goods	3	80,211	11,53,266
4. Deposit- Others (including EMD, Security Deposit)	4	41,11,144	48,58,673
5. Statutory Labilities (GPF , TDS ,WC , Tax , CPF , GIS , NPS)			
a) Overdue	•	-	-
b) Others	5	22,22,574	18,48,542
6. Other Current Liabilities			
a) Salaries Payable	Ann-18	7,94,808	5,86,539
b) GrandTotal Of Sponsered Project (Other Than Consultancy Project)	Sch - 3(a)	6,11,78,977	5,49,55,369
c) Receipts against sponsored fellowship and scholarships	Sch - 3(b)	2,30,250	58,455
d) Receipts against UGC projects	Sch - 3(c)	59,15,725	66,48,242
e) Unutilised Grants	Sch - 10	54,31,52,878	65,58,77,773
f) Grants in Advance		-	-
h) Other Funds		-	-
- ECCC (Delhi Project)	Sch - 3(c)	13,51,618	12,20,052
- Campus Development	Sch - 3(c)	1,09,076	1,09,076
- Study of New Experiment	Sch - 3(c)	1,47,205	1,47,205
-Survey / study of Bairwa Community		12,99,000	-
-Initiative for Archival Research in Indian Language	Sch - 3(c)	2,00,00,000	-
- GIZ Consultancy Project	Sch - 3(a)	43,200	45,200
- Advance Returned by PWD (Granted for Consultant in Dheerpur Campus)		13,26,221	13,26,221
-Cengage Sponsorship Fund	Sch - 3(a)	18,690	18,690
-Sage Publication	Sch - 3(a)	24,500	24,500
-AUD Consultancy Fee	Sch - 3(a)	5,41,658	5,41,658
-Tech Mahindra Fund	Sch - 3(a)	2,15,600	2,15,600
-Municipal Corp. Abohar	Sch - 3(a)	3,00,000	-
-P& S Bank (19655) Bank Interest	Sch - 3(a)	36,397	-
Shastri Indo Canadian Institute Fund	Sch - 3(a)	45800	-
i) Other Liabilities			
- Amount Payable	6	27,32,57,215	22,72,66,162
- Projects Liability	6A	14,55,219	28,91,121
- University Development Fund		30,95,442	30,95,442
-UDF Liability Retention Amount		30,757	
Total (A)		**99,21,14,179**	**1,02,07,18,414**
B Provisions			
1. Gratuity	Sch-15A	7,95,82,460	7,33,29,542
2. Accumulated Leave Encashment	Sch-15A	7,31,00,339	6,70,22,117
Total (B)		15,26,82,799	14,03,51,659
Total (A+B)		1,14,47,96,978	1,16,10,70,073

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L.R. PASRICHA & CO. NEW DELHI CHARTERED ACCOUNTANTS

DR. B. R. AMBEDKAR UNIVERSITY DELHI

SCHEDULE - 3 (a) SPONSORED PROJECTS

(Amount in Rs.)

S.No.	Name of the Project	Opening Balance as on 01.04.2021		Receipts during the year	Total	Expenditure during the year	Closing Balance as on 31.03.2022	
		Credit	Debit				Credit	Debit
1	2	3	4	5	6	7	8	9
Part - I - CECED Projects								
1	Aga Khan Foundation	1,05,947	-	-	1,05,947	-	1,05,947	-
2	Ahvaan	2,74,439	-	-	2,74,439	-	2,74,439	-
3	Alamb	10,516	-	-	10,516	-	10,516	-
4	Care India (Odisha Project)	50,153	-	-	50,153	-	50,153	-
5	Care India Start Early	3,80,365	-	-	3,80,365	-	3,80,365	-
6	Central Square Foundation	91,479	-	-	91,479	-	91,479	-
7	CIFF	7,59,790	-	-	7,59,790	-	7,59,790	-
8	DHFL	6,26,193	-	-	6,26,193	-	6,26,193	-
9	Katha (MCD School)	87,653	-	-	87,653	-	87,653	-
10	Mobile Creches	81,363	-	-	81,363	-	81,363	-
11	Next Education India Pvt. Ltd	2,50,848	-	-	2,50,848	-	2,50,848	-
12	Plan International India	1,34,842	-	-	1,34,842	-	1,34,842	-
13	World Bank Meghalya	20,823	-	-	20,823	-	20,823	-
14	World Bank Sat	10,49,993	-	-	10,49,993	-	10,49,993	-
15	CECED Resource Fund	2,54,50,799	-	-	2,54,50,799	79,749	2,53,71,050	-
	TOTAL OF CECED PROJECTS	2,93,75,203	-	-	2,93,75,203	79,749	2,92,95,454	-
	Interest	72,38,369	-	12,84,701	85,23,070	-	85,23,070	-
	Bank Charges	-			-	-	-	-
	TOTAL	3,66,13,572	-	12,84,701	3,78,98,273	79,749	3,78,18,524	-
Part-II - Projects Other Than CECED								
16	Anil Divan Foundation	6,10,001	-	-	6,10,001	10,000	6,00,001	-
17	A W Mellom Foundation	6,76,015	-	-	6,76,015	3,45,727	3,30,288	-
18	Azim Premji University	79,846	-	-	79,846	-	79,846	-
19	Bharti Gupta Ramola	6,00,000		-	6,00,000	-	6,00,000	-
20	Chicago University Fund	-		2,95,408	2,95,408	1,84,011	1,11,397	-
21	E Qual Project	19,598		-	19,598	-	19,598	-
22	HAB, Leiden University	13,21,827		16,20,948	29,42,775	9,48,320	19,94,455	-

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23	Help in NGO	1,65,000	-	-	1,65,000	-	1,65,000	-
24	ICSSR Delhi Oralities	2,56,415	-	-	2,56,415	-	2,56,415	-
25	Icssr (Krishna Ram)	176	-	40,000	40,176	40,176	-	-
26	Icssr Livitoli Jimo	20,000	-	-	20,000	20,000	-	-
27	ICSSR Praveen Singh	4,03,049	-	-	4,03,049	-	4,03,049	-
28	Icssr Shailija Menon	-2,22,000	-	2,25,000	3,000	3,000	-	-
29	Icssr (Urfat Anjem Mir)	-89,400	-	89,400	-		-	-
30	India Foundation for the Arts	1,411	-	-	1,411	-	1,411	-
31	Indiana University	1,70,569		-	1,70,569	1,38,500	32,069	
32	INTACH (Farming in Dryland Centre	27,484	-	-	27,484	-	27,484	-
33	JTT (Symposium)	49,560	-	-	49,560	-	49,560	-
34	Maritime Confrence	39,458	-	-	39,458	-	39,458	-
35	Misc. Fund	7,86,174	-	3,242	7,89,416	2,262	7,87,154	-
36	MSUD Fulbright Haysprog	4,242	-	-	4,242	-	4,242	-
37	National Book Trust	58,325	-	-	58,325	-	58,325	-
38	Nupi	50,337	-	-	50,337	-	50,337	-
39	Sail Project	2,97,210	-	-	2,97,210	-	2,97,210	-
40	SERB	1,03,451	-	-	1,03,451	1,03,451	-	-
41	SFTIG Grant	26,134	-	-	26,134	-	26,134	-
42	Vasant J Seth Memorial Foundation (C	66	-	-	66	66	-	-
43	CSSRM Project	11,25,000	-	-	11,25,000	-	11,25,000	-
44	Raja Rammohan Roy Lib. Foundation	1,00,000	-	-	1,00,000	-	1,00,000	-
45	Salt Project	3,76,750	-	-	3,76,750	1,44,161	2,32,589	
46	Aud@city Bank Sponsership	1,05,500	-	-	1,05,500	-	1,05,500	
47	ICSSR Project (Prof. Kartik Dave)	2,422	-	2,01,168	2,03,590	1,81,090	22,500	
48	ICSSR Project (Dr. Anandini Dar)	11,56,442	-	-	11,56,442	4,01,583	7,54,859	
	Total Misc Project	**83,21,062**	-	**24,75,166**	**1,07,96,228**	**25,22,347**	**82,73,881**	-
	Bank Interest	18,37,323	-	94,530	19,31,853	-13,332	19,45,185	-
	TOTAL	**1,01,58,385**	-	**25,69,696**	**1,27,28,081**	**25,09,015**	**1,02,19,066**	-
Part III								
49	P& S Bank Consultancy Project(19636)	-	-	36,397	36,397	-	36,397	
50	Cengage Sponsership Fund	18,690		-	18,690	-	18,690	
51	Tech Mahindra Fund	2,15,600		0	215600	-	215600	
52	Sage Publication	24,500		0	24500	-	24500	

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53	GIZ Consultancy Proejct	43,200	-	0	43200	-	43200	
54	Municipal Corp. Abohar	-	-	300000	300000	-	300000	
55	Shastri Indo Canadian Institute Fund	-	-	40800	40800	-	40800	
56	AUD Consultancy Fee	5,41,658	-	0	541658	-	541658	
	TOTAL Consultancy Project	**8,43,648**	-	**3,40,800**	**11,84,448**	-	**12,20,845**	
57	**Design Innovation Centre**							
	Fund Received	-	-	-	-	-	-	-
	Bank Interest	4,82,531	-	14,909	4,97,440	-	4,97,440	-
	TOTAL	**4,82,531**	-	**14,909**	**4,97,440**	-	**4,97,440**	-
58	**Rohini Ghadiok Foundation**							
	Fund Received	1,32,024	-	4,00,000	5,32,024	-	5,32,024	-
	Bank Interest	4,791	-	13,861	18,652	35	18,617	-
	TOTAL	**1,36,815**	-	**4,13,861**	**5,50,676**	**35**	**5,50,641**	-
59	**Ford Foundation**							
	Fund Received	29,68,428	-	-	29,68,428	11,39,038	18,29,390	-
	Bank Interest	8,59,771	-	92,059	9,51,830	71	9,51,759	-
	TOTAL	**38,28,199**	-	**92,059**	**39,20,258**	**11,39,109**	**27,81,149**	-
60	**NSDL Project**							
	Fund Received	-	-	-	-	-	-	-
	Bank Interest	23,085	-	713	23,798	-	23,798	-
	TOTAL	**23,085**	-	**713**	**23,798**	-	**23,798**	-
61	**PWC**							
	Fund Received	19,885	-	-	19,885	-	19,885	-
	Bank Interest	27,403	-	1,461	28,864	-	28,864	-
	TOTAL	**47,288**	-	**1,461**	**48,749**	-	**48,749**	-
62	**SIA Unit Project**							
	Fund Received	6,30,218		-	6,30,218	-	6,30,218	-
	Bank Interest	75,109		21,216	96,325	72	96,253	-
	TOTAL	**7,05,327**		**21,216**	**7,26,543**	**72**	**7,26,471**	-

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63	**JTI/TEDT**							
	Fund Received	-	-	62,05,000	62,05,000	16,11,600	45,93,400	-
	Bank Interest	1,01,317	-	30,807	1,32,124	129	1,31,995	-
	TOTAL	**1,01,317**	-	**62,35,807**	**63,37,124**	**16,11,729**	**47,25,395**	-
64	**SRTT (MA Dance Prog.)**							
	Fund Received	3,53,881	-	-	3,53,881	3,53,881	-	-
	Bank Interest	3,76,000	-	11,394	3,87,394	3,21,172	66,222	-
	TOTAL	**7,29,881**	-	**11,394**	**7,41,275**	**6,75,053**	**66,222**	-
65	**FAUD**							
	Fund	14,63,936	-	-	14,63,936	-	14,63,936	-
	Bank Interest	1,18,796	-	48,902	1,67,698	-	1,67,698	-
	TOTAL	**15,82,732**	-	**48,902**	**16,31,634**	-	**16,31,634**	
65	**Canara Bank 7012**							
	Delhi Oral History	3,21,273	-	-	3,21,273	2,97,542	23,731	
	Requitment Fees	1,20,991		17,36,917	18,57,908		18,57,908	
	Bank Interest	1,43,973	-	64,419	2,08,392	143	2,08,249	
	TOTAL	**5,86,237**	-	**18,01,336**	**23,87,573**	**2,97,685**	**20,89,888**	
	Grand Total (I+II+III)	**5,58,39,017**	-	**1,28,36,855**	**6,86,75,872**	**63,12,447**	**6,23,99,822**	-
	Grand Total of Sponsored Project (Othe than Consultancy)						**6,11,78,977**	

I.P. PASRICHA & CO. NEW DELHI CHARTERED ACCOUNTANTS

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DR. B. R. AMBEDKAR UNIVERSITY DELHI

SCHEDULE 3 (b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

(Amount in Rs.)

S.No	Name of the Sponsor	Annexure	Balance as on 31st March, 2021		Transactions during the year		Balance as on 31st March, 2022	
			Credit Balance	Debit Balance	Credit	Debit	Credit Balance	Debit Balance
	2	3	4	5	6	7	8	9
1	ICSSR Fellowship	-	58,455	-	4,80,000	3,08,195	2,30,260	
			-	-				
	TOTAL		58,455	-	4,80,000	3,08,195	2,30,260	-

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SCHEDULE 3(c) UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS

(Amount in Rs.)

Particulars	Annexure	2021-22	2020-21
A. UGC Grants			
Balance B/F		66,48,242	1,04,73,509
Add - Receipts during the Year		-	-
Add - Interest Allocated (Bank Interest Received)		2,07,715	2,87,169
Total (A)		68,55,957	1,07,60,678
Less - Refunds		-	-
Less - Utilised for Revenue Expenditure		-	
a) SVS B. Voc. UGC Fund Expnses		9,40,050	40,54,684
b) Start up Project - UGC Fund		-	52,449
c) UKIERI Project - UGC Fund		-	5,303
d) Bank charges		182	
Less - Utilised for Capital Expenditure		-	-
Total (B)		9,40,232	**41,12,436**
Unutilised carried forward (A-B)		59,15,725	**66,48,242**
B. Grants from State Govt.		-	-
I. Grant in Aid (Government of Delhi)			
Balance B/F		65,58,77,773	96,44,41,673
Less: Adjustment		-20,34,416	5,09,67,097
Add - Receipts during the Year		54,97,62,758	38,50,00,000
Amount of interest transferred from UDF 2016-17			-
Amount of interest transferred to Grant in Aid -earned on SB 2017-18		83,09,338	1,36,63,144
Amount write back of creditors and Security			-
Ground Rent transferred from capital to GIA General relating to 2017-18 wrongly charged to capital expenditure			
Total (A)		**1,21,09,15,453**	**1,41,40,71,916**
Less - Refunds			
Less - Payment made on behalf of DHE on account of Property tax of Rohini Land from 2005-06 to 2009-10 treated as refund to DHE			
Less - Utilised for Revenue Expenditure		63,56,69,483	67,10,61,622
Less - Utilised for Capital Expenditure		3,20,93,092	8,71,32,521
Total (B)		66,77,62,575	75,81,94,143
Unutilised carried forward (A-B)		**54,31,52,878**	**65,58,77,773**
II. ECCC: (Govt of NCT of Delhi)			
Balance B/F		12,20,052	15,83,236
Add: Receipt during the year		-	-
Add: Bank Interest Received		1,31,566	943
Total (A)		13,51,618	**15,84,179**

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I.P. PASRICHA & CO. NEW DELHI CHARTERED ACCOUNTANTS

Less Refunds			
Less Utilized for Revenue Expenditure		-	3,64,127
Less Utilized for Capital Expenditure		-	-
Total (B)		-	3,64,127
Unutilised carried forward (A-B)		13,51,618	12,20,052
III. Campus Development (Govt of NCT of Delhi)			
Balance B/F		1,09,076	1,19,076
Add: Receipt during the year		-	-
Add: Bank Interest Received		-	-
Total (A)		1,09,076	1,19,076
Less Refunds			
Less Utilized for Revenue Expenditure			10,000
Less Utilized for Capital Expenditure		-	-
Total (B)		-	10,000
Unutilised carried forward (A-B)		1,09,076	1,09,076

Particulars	Annexure	2021-22	2020-21
IV. Study of New Experiment (Govt of NCT of Delhi)			
Balance B/F		1,47,205.00	1,47,205
Add: Receipt during the year		-	
Add: Bank Interest Received		-	
Total (A)		1,47,205	1,47,205
Less Refunds			
Less Utilized for Revenue Expenditure		-	-
Less Utilized for Capital Expenditure		-	-
Total (B)		-	-
Unutilised carried forward (A-B)		1,47,205	1,47,205
V. Initiative for Archival in Indian Language (Govt of NCT of Delhi)			
Balance B/F		-	-
Add: Receipt during the year		2,00,00,000	
Add: Bank Interest Received		-	
Total (A)		2,00,00,000	-
Less Refunds		-	-
Less Utilized for Revenue Expenditure		-	-
Less Utilized for Capital Expenditure		-	-
Total (B)		-	-
Unutilised carried forward (A-B)		2,00,00,000	-
Grand Total (I+II+III+IV)		57,06,76,300	66,40,02,348

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I.P. PASRICHA & CO.
NEW DELHI
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DR. B. R. AMBEDKAR UNIVERSITY DELHI

Schedule 4A - University Grant Commission (UGC)

(Amount in Rs.)

S. No.	Assets Head	Rate (%)	Gross Block				Depreciation for the Year				Net Block	
			Opening Balance as on 01.04.2021	Additions during the year	Deductions/Adjustments	Closing Balance as on 31.03.2022	Opening Balance as on 01.04.2021	Depreciation for the Year	Deductions/Adjustments	Closing Balance as on 31.03.2022	2021-22	2020-21
Tangible Assets:												
1	Scientific & Laboratory Equipment	8%	50,69,696		-	50,69,696	22,32,507	4,05,576	-	26,38,083	24,31,613	28,37,189
2	Office Equipment					-	-	-		-	-	-
	a) Office Equipment Other	7.5%	26,57,821	-	-	26,57,821	11,63,602	1,99,337	-	13,62,939	12,94,882	14,94,219
	b) Voltage & Stabilizers	7.5%	1,75,301	-	-	1,75,301	65,739	13,148	-	78,887	96,414	1,09,562
3	Audio Visual Equipment					-	-	-		-	-	-
	a) Audio Conference System	7.5%	3,26,251	-	-	3,26,251	1,22,345	24,469	-	1,46,814	1,79,437	2,03,906
4	Furniture, Fixtures & Fittings					-	-	-		-	-	-
	a) Tabel/Chairs/sofa/carpet	7.5%	6,91,106	-	-	6,91,106	4,63,605	51,833	-	5,15,438	1,75,668	2,27,501
5	Lib. Books & Scientific Journals					-	-	-		-	-	-
	a) Books	10%	25,07,192	-	-	25,07,192	20,05,751	2,50,719	-	22,56,470	2,50,722	5,01,441
6	Computers & Peripherals					-	-	-		-	-	-
	a) Computers	20%	2,99,24,897	-	-	2,99,24,897	2,44,16,626	55,08,271.40	-	2,99,24,897	-0	55,08,271
	Total (A)		4,13,52,264	-	-	4,13,52,264	3,04,70,175	64,53,352	-	3,69,23,527	44,28,737	1,08,82,089
Intangible Assets:												
1	Computer Software	40%	1,10,02,327	-	-	1,10,02,327	1,02,34,327	-	-	1,02,34,327	7,68,000	7,68,000
2	E - Journals	40%	58,20,690	-	-	58,20,690	50,77,238	7,43,452	-	58,20,690	-	7,43,452
	Total (B)		1,68,23,017	-	-	1,68,23,017	1,53,11,565	7,43,452	-	1,60,55,017	7,68,000	15,11,452
	Total (A + B)	-	5,81,75,281	-	-	5,81,75,281	4,57,81,740	71,96,804	-	5,29,78,544	51,96,737	1,23,93,542

Deputy Registrar (Finance)
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Lothian Road, Kashmere Gate
Delhi-110006

L.P. PASRICHA & CO. ★ CHARTERED ACCOUNTANTS ★ NEW DELHI

DR. B. R. AMBEDKAR UNIVERSITY DELHI

Schedule 4B - Kashmere Gate Campus

(Amount in Rs.)

S. No.	Assets Head	Rate (%)	Gross Block: Opening Balance as on 01.04.2021	Gross Block: Additions during the year	Gross Block: Deductions/Adjustments	Gross Block: Closing Balance as on 31.03.2022	Depreciation for the Year: Opening Balance as on 01.04.2021	Depreciation for the Year: Depreciation for the Year	Depreciation for the Year: Deductions/Adjustments	Depreciation for the Year: Closing Balance as on 31.03.2022	Net Block: 2021-22	Net Block: 2020-21
	Tangible Assets											
1	Land - Leasehold (Perpetual lease)	0%	1,42,92,33,333	-	3,42,00,000	1,39,50,33,333	-	-	-	-	1,39,50,33,333	1,42,92,33,333
2	Buildings	2%	13,15,11,644	2,50,593		13,15,62,237	71,10,314	26,31,844.74		97,42,159	12,18,20,078	12,43,00,730
3	Electrical Installation and Equipment	5%	70,26,133	25,96,556	-	96,22,689	32,88,827	4,81,132.45	-	37,69,960	58,52,709	37,37,306
4	Scientific & Laboratory Equipment	8%	64,98,997	-	-	64,98,997	27,38,388	2,29,915.76	-	32,28,008	32,70,989	37,90,909
5	Vehicles	10%	6,37,482	-		6,37,482	69,748	69,748.30		1,39,496	5,57,986	5,67,734
6	Office Equipment		-				-	-		-	-	-
	a) Photocopier/Duplicator	7.5%	14,39,341	-	-	14,39,341	12,83,136	1,12,450.58	-	13,95,587	1,03,754	2,16,205
	b) Air Conditioner	7.5%	2,42,77,465	-	2,23,435	2,40,54,030	1,37,51,476	18,04,052.25	-	1,55,55,528	84,98,502	1,05,25,989
	c) Air Cooler	7.5%	1,64,949	-	-	1,64,949	51,076	14,621.18	-	65,697	1,29,232	1,43,873
	d) Water Cooler	7.5%	14,22,525	-	-	14,22,525	4,93,141	1,06,674.39	-	5,99,815	4,22,908	9,29,382
	e) Voltage Stabilizer	7.5%	27,90,771	-	-	27,90,771	21,48,028	2,09,307.83	-	23,57,336	4,33,435	6,42,743
	f) Office Equipment other	7.5%	1,46,82,778	40,80,021	-	1,87,62,799	52,93,017	14,07,209.93	-	67,00,227	1,20,62,572	93,89,761
6	Audio Visual Equipment		-			-	-			-	-	-
	a) Audio Conference System	7.5%	42,43,678	-	-	42,43,678	17,33,078	3,18,275.85	-	20,51,354	21,92,324	25,10,600
7	Computers & Peripherals		-			-	-	-		-	-	-
	a) Computers	20%	4,13,64,302	2,18,000	-	4,15,82,302	4,13,64,302	43,600.00	-	4,14,07,902	1,74,400	-
	b) Peripherals	20%	69,42,409	-	-	69,42,409	31,19,219	13,88,481.80	-	45,07,701	24,34,708	38,23,190
8	Furniture, Fixtures & Fittings		-			-	-	-		-	-	-
	a) Cabinet/Almira/Filing Rack	7.5%	1,20,71,811	-	-	1,20,71,811	64,52,871	9,05,385.83	-	73,58,257	46,13,554	56,18,940
	b) Table/Chairs/Sofa/Carpet	7.5%	3,53,83,717	55,38,960	-	4,09,22,677	2,42,61,342	30,69,200.78	-	2,73,30,343	1,35,92,334	1,11,22,375
	c) Wooden Partitions	7.5%	1,59,68,989	-	-	1,59,68,989	1,17,53,304	11,97,674.18		1,26,50,978	35,18,011	47,15,685
	d) Other Furniture	7.5%	60,32,293	5,99,547	-	66,31,840	25,27,503	4,98,888.00	-	30,26,391	36,05,449	35,04,890
9	Library Books & Scientific Journals		-			-	-	-		-	-	-
	a) Books	10%	12,85,08,170	52,889		12,86,61,059	7,35,68,890	1,28,66,105.93	-	8,64,34,996	4,22,26,063	5,50,39,280
	Total (A)		1,87,32,79,985	1,39,36,516	3,44,23,435	1,84,91,83,096	20,09,77,660	2,74,43,974	-	22,84,21,634	1,62,05,62,062	1,66,92,92,925

Deputy Registrar (Finance)
Dr. B. R. Ambedkar University Delhi
Lothian Road, Kashmere Gate
Delhi-110006

I.P. PASRICHA & CO. NEW DELHI CHARTERED ACCOUNTANTS

S. No.	Assets Head	Rate (%)	Gross Block: Opening Balance as on 01.04.2021	Gross Block: Additions during the year	Gross Block: Deductions/Adjustments	Gross Block: Closing Balance as on 31.03.2022	Depreciation for the Year: Opening Balance as on 01.04.2021	Depreciation for the Year: Depreciation for the Year	Depreciation for the Year: Deductions/Adjustments	Depreciation for the Year: Closing Balance as on 31.03.2022	Net Block: 2021-22	Net Block: 2020-21
Capital Work In Progress												
1	Dheerpur Campus	-	1,16,28,984	-	1,16,28,984	-	-	-		-	-	1,16,28,984
2	Rohini Campus	-	1,29,21,338	-	1,29,21,338	-	-	-	-	-	-	1,29,21,338
3	Madrasa Road	-	33,336	-	33,336	-	-	-	-	-	-	33,336
4	karampura Campus		3,05,17,306	-	1,62,76,784	1,42,40,522					1,42,40,522	3,05,17,306
5	Lodhi Campus		58,69,623	-	-	58,69,623					58,69,623	58,69,623
	Total (B)		6,09,70,587	-	4,08,60,442	2,01,10,145	-	-	-	-	2,01,10,145	6,09,70,587
Intangible Assets:												
1	Computer Software	40%	76,71,538	6,08,437	-	82,79,975	73,17,360	8,06,700.80		81,24,061	1,55,914	3,54,178
2	E-Journals	40%	10,92,33,662	1,75,54,607	29,595	12,67,58,674	8,98,72,441	2,63,83,063.80		11,62,55,505	1,05,03,169	1,93,61,221
	TOTAL (C)		11,69,05,200	1,81,63,044	29,595	13,50,38,649	9,71,89,801	2,71,89,765	-	12,43,79,566	1,06,59,083	1,97,15,399
	Total (A+ B+ C)		2,04,61,46,372	3,14,99,590	7,53,13,472	2,00,53,32,490	29,81,67,461	5,48,33,739	-	35,30,01,200	1,65,13,31,290	1,74,99,78,911

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I.P. PASRICHA & CO. NEW DELHI CHARTERED ACCOUNTANTS

DR. B. R. AMBEDKAR UNIVERSITY DELHI

Schedele 4C - Karampura Campus

(Amount in Rs.)

S. No.	Assets Head	Rate (%)	Gross Block: Opening Balance as on 01.04.2021	Gross Block: Additions during the year	Gross Block: Deductions/Adjustments	Gross Block: Closing Balance as on 31.03.2022	Depreciation for the Year: Opening Balance as on 01.04.2021	Depreciation for the Year: Depreciation for the Year	Depreciation for the Year: Deductions/Adjustments	Depreciation for the Year: Closing Balance as on 31.03.2022	Net Block: 2021-22	Net Block: 2020-21
1	Electrical Installation & Equipment	5%	1,00,379			1,00,379	20,486	5,019	-	25,505	74,874	79,893
2	**Plant & Machinery**		-			-	-		-	-	-	-
3	**Office Equipment**		-			-	-			-	-	-
	a) Water Cooler	7.5%	29,800			29,800	8,940	2,235	-	11,175	18,625	20,860
	b) Voltage Stablizer	7.5%	96,600			96,600	36,225	7,245	-	43,470	53,130	60,375
	(c) Office Equipment Other	7.5%	87,130			87,130	31,811	6,535	-	38,346	48,784	55,319
4	**Audio Visual Equipment**		-			-	-			-	-	-
	a) Audio Conference System	7.5%	3,36,468			3,36,468	1,10,285	25,235	-	1,35,520	2,00,948	2,26,183
5	**Computers & Peripherals**		-			-	-			-	-	-
	a) Computers	20%	31,123			31,123	26,625	4,498	-	31,123	-	4,498
6	Furniture, Fixtures & Fittings	7.5%	2,01,455			2,01,455	60,436	15,109	-	75,545	1,25,910	1,41,019
7	**Lib Books & Scientific Journals**		-			-	-			-	-	-
	Land - Leasehold (Perpectual lease)	10%	1,660	-		1,660	664	166	-	830	830	996
8	**Small Value Assets**		-			-	-			-	-	-
	a) Other Assets	7.5%	4,20,431			4,20,431	1,29,728	31,532	-	1,61,260	2,59,171	2,90,703
	Total (A)		13,05,046	-	-	13,05,046	4,25,200	97,574	-	5,22,774	7,82,272	8,79,846

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DR. B. R. AMBEDKAR UNIVERSITY DELHI

Schedule 4D - Campus Development

(Amount in Rs.)

S. No.	Assets Head	Rate (%)	Gross Block				Depreciation for the Year				Net Block	
			Opening Balance as on 01.04.2021	Additions during the year	Deductions/Adjustments	Closing Balance as on 31.03.2022	Opening Balance as on 01.04.2021	Depreciation for the Year	Deductions/Adjustments	Closing Balance as on 31.03.2022	2021-22	2020-21
Tangible Assets:												
1	Computers & Peripherals	20%	1,70,950	-	-	1,70,950	1,70,950	-	-	1,70,950	-	-
2	Books	10%	7,116	-	-	7,116	3,332	712	-	4,044	3,072	3,784
	Total (A)		1,78,066	-	-	1,78,066	1,74,282	712	-	1,74,994	3,072	3,784
Capital Work In Progress (B)												
1	Dheerpur Campus	-	13,52,268	-	13,52,268	-	-	-	-	-	-	13,52,268
	Total (A+B)		15,30,334	-	13,52,268	1,78,066	1,74,282	712	-	1,74,994	3,072	13,56,052
	GRAND TOTAL		2,10,91,57,033	3,14,99,590	7,66,65,740	2,06,39,90,883	34,45,48,683	6,21,28,829	-	40,66,77,512	1,65,73,13,371	1,76,46,08,350

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L.P. PASRICHA & CO. NEW DELHI CHARTERED ACCOUNTANTS

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DR. B. R. AMBEDKAR UNIVERSITY DELHI

Schedule 4 - Fixed Assets

(Amount in Rs.)

S. No.	Assets Head	Rate (%)	Gross Block: Opening Balance as on 01.04.2021	Gross Block: Additions during the year	Gross Block: Deductions/Adjustments	Gross Block: Closing Balance as on 31.03.2022	Depreciation for the Year: Opening Balance as on 01.04.2021	Depreciation for the Year: Depreciation for the Year	Depreciation for the Year: Deductions/Adjustments	Depreciation for the Year: Closing Balance as on 31.03.2022	Net Block: 2021-22	Net Block: 2020-21
(A) Tangible Assets												
1	Land - Leasehold (Perpetual lease)	-	1,42,92,33,333	-	3,42,00,000	1,39,50,33,333			-	-	1,39,50,33,333	1,42,92,33,333
2	Buildings	2%	13,13,11,644	2,50,593	-	13,15,62,237	71,10,914	26,31,245	-	97,42,159	12,18,20,078	12,42,00,730
3	Electrical Installation and Equipment	5%	71,26,512	25,96,496	-	97,23,008	33,09,313	4,86,152	-	37,95,465	59,27,543	38,17,199
4	Scientific & Laboratory Equipment	8%	1,15,68,593	-	-	1,15,68,593	49,40,495	9,25,595	-	58,66,090	57,02,503	66,28,098
	Vehicles	10%	6,97,482	-	-	6,97,482	59,748	69,748	-	1,29,496	5,67,986	6,37,734
5	Office Equipment											
	a) Photocopier/Duplicator	7.5%	14,99,341	-	-	14,99,341	12,83,136	1,12,451	-	13,95,587	1,03,754	2,16,205
	b) Air Conditioner	7.5%	2,42,77,465	-	2,23,435	2,40,54,030	1,37,51,476	16,04,052	-	1,53,55,528	86,98,502	1,05,25,989
	c) Air Cooler	7.5%	1,96,949	-	-	1,96,949	51,076	14,621	-	65,697	1,31,252	1,45,873
	d) Water Cooler	7.5%	14,52,123	-	-	14,52,123	9,02,081	1,08,909	-	10,10,990	4,41,133	5,50,042
	e) Voltage Stabilizer	7.5%	30,62,672	-	-	30,62,672	22,49,992	2,29,700	-	24,79,692	5,82,980	8,12,680
	f) Office Equipment other	7.5%	1,74,27,729	40,80,021	-	2,15,07,750	64,88,430	16,13,082	-	81,01,512	1,34,06,238	1,09,39,299
6	Audio Visual Equipment		-									
	a) Audio Conference System	7.5%	49,06,397	-	-	49,06,397	19,65,708	3,67,980	-	23,33,688	25,72,709	29,40,689
7	Computers & Peripherals											
	a) Computers	20%	7,14,91,272	2,18,000	-	7,17,09,272	6,59,78,503	55,56,369	-	7,15,34,872	1,74,400	55,12,769
	b) Peripherals	20%	69,42,409	-	-	69,42,409	31,19,219	13,88,482	-	45,07,701	24,34,708	38,23,190
8	Furniture, Fixtures & Fittings		-									
	a) Cabinet/Almira/Filling Rack	7.5%	1,20,71,811	-	-	1,20,71,811	65,52,871	9,05,386	-	74,58,257	46,13,554	55,18,940
	b) Tabel/Chairs/Sofa/Carpet	7.5%	3,60,74,823	55,38,960	-	4,16,13,783	2,47,24,747	31,21,034	-	2,78,45,781	1,37,68,002	1,13,50,076
	c) Wooden Partitions	7.5%	1,59,68,989	-	-	1,59,68,989	1,12,53,304	11,97,674	-	1,24,50,978	35,18,011	47,15,685
	d) Other Furniture	7.5%	62,53,748	5,99,547	-	68,53,295	25,87,839	5,13,997	-	31,01,836	37,51,459	36,65,909
9	Library Books & Scientific Journals		-									
	a) Books	10%	13,11,24,138	52,889	-	13,11,77,027	7,55,78,637	1,31,17,703	-	8,86,96,340	4,24,80,687	5,55,45,501
10	Other Assets	7.5%	4,20,431	-	-	4,20,431	1,29,728	31,532	-	1,61,260	2,59,171	2,90,703
	Total (A)		1,91,31,05,961	1,33,36,546	3,44,23,435	1,89,20,19,072	23,20,47,317	3,41,95,613	-	26,62,42,930	1,62,57,76,142	1,68,10,58,644
11	(B) Capital Work in Progress	-	6,23,22,455	-	4,22,12,110	2,01,10,345	-	-	-	-	2,01,10,345	6,23,22,455

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DR. B. R. AMBEDKAR UNIVERSITY DELHI

(Amount in Rs.)

S. No.	Assets Head	Rate (%)	Gross Block				Depreciation for the Year				Net Block	
			Opening Balance as on 01.04.2021	Additions during the year	Deductions/Adjustments	Closing Balance as on 31.03.2022	Opening Balance as on 01.04.2021	Depreciation for the Year	Deductions/Adjustments	Closing Balance as on 31.03.2022	2021-22	2020-21
(C) Intangible Assets:												
12	Computer Software	40%	1,86,73,865	6,08,437	-	1,92,82,302	1,75,51,687	8,06,700.80		1,83,58,388	9,23,914	11,22,178
13	E-Journals	40%	11,50,54,352	1,75,54,607	29,595	13,25,79,364	9,49,49,679	2,71,26,515.80		12,20,76,195	1,05,03,169	2,01,04,673
	Total (C)		13,37,28,217	1,81,63,044	29,595	15,18,61,666	11,25,01,366	2,79,33,217	-	14,04,34,583	1,14,27,083	2,12,26,851
Total (A+B+C)			2,10,95,57,033	3,24,99,590	7,66,65,740	2,06,39,90,883	34,45,48,683	6,21,28,829	-	40,66,77,512	1,65,73,13,371	1,76,46,08,350

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DR. B. R. AMBEDKAR UNIVERSITY DELHI

Schedule - 5 INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS

(Amount in Rs.)

Particulars	Annexure	2021-22	2020-21
1. In Central Government Securities		-	-
2. In State Government Securities		-	-
3. Other Approved Securities		-	-
4. Shares (AUD Centre for IIE)		1,00,000	1,00,000
5. Debentures and Bonds		-	-
6. Term Deposits with Banks		-	-
7. Others		-	-
- Corpus		-	-
- Non-Corpus	7	29,00,00,000	29,00,00,000
8. Investment from saving Bank Account (Fees)		16,64,86,600	18,35,07,112
9. Investment from saving Bank Account (Project)		4,70,56,511	4,66,75,035
10. Investment from saving Bank Account (UDF)		14,06,77,591	8,82,68,288
11. Investment from saving Bank Account (GIA NPS)		2,72,82,622	2,61,34,730
Total		67,16,03,324	63,47,05,165

Schedule - 6 INVESTMENTS - OTHERS

(Amount in Rs.)

Particulars	Annexure	2021-22	2020-21
1. In Central Securities		-	-
2. In State Government Securities			
3. Other Approved Securities		-	-
4. Shares		-	-
5. Debentures & Bonds		-	-
6. Others (Sweep Investment GIA)		82,93,992	10,58,73,663
Total		82,93,992	10,58,73,663

SCHEDULE 7- CURRENT ASSETS

(Amount in Rs.)

Particulars	Annexure	2021-22	2020-21
1. Stock			
- Stationery		15,30,482	25,03,784
2. Sundry Debtors			
a) Debts Outstanding for a period exceeding six months		16,82,875	77,83,761
b) Others (TDS recoverable from Debtors)		6,62,625	9,16,727
3. Cash and Bank Balance			
- Cash & Imprest:			
(a) Cash in hand		-	-
(b) Imprest	8	9,14,467	5,05,653
- Bank Balance:			
a) With scheduled banks			

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- In Current Account			
- In Term Deposit Account			
- In Savings Account	9	36,91,09,523	31,39,75,294
b) With non- scheduled banks			
- In Term Deposit Account			
- In Savings Account			
		-	-
c) Tuition fee Due FY 2021-22 (Fees)		1,53,23,866	1,57,19,835
Total		41,93,32,837	33,64,03,034

DR. B. R. AMBEDKAR UNIVERSITY DELHI

SCHEDULE 8- LOANS, ADVANCES & DEPOSITS

(Amount in Rs.)

Particulars	Sub - Schedule	2021-22	2020-21
1. Advance to Employees : (Non - Interest Bearing)			
(A) Grant-in-Aid (GIA) Accounts			
(i) Advance to Staff	8.1	10,76,634	13,09,900
(ii) Seed Money Advance	8.2	2,00,000	2,00,000
(iii) LTC Advance	8.3	1,57,093	46,933
(B) Fees Accounts			
(i) For Academic activities	8.4	9,89,369	7,88,788
(C)Projects Accounts			
(i) From CECED	-	-	-
(ii) From JTT	8.5	50,000	62,266
(iii) From Projects Other than CECED	8.6	22,500	1,50,000
(iv) From Ford Foundation	8.7	1,40,000	1,64,000
(v) From ECCC (Delhi Project)	8.8	-	7,703
(vi) From UGC	8.9	89,956	95,949
2. Advances and other amounts recoverable in cash or in kind or for value to be received			
(A) Capital Account		-	-
(i) Advances to PWD	8A	31,42,27,636	29,70,49,636
(B) University Development Fund Accounts			
(i) Advance for UGC XII Plan funding and other miscellaneous purposes	8.10	2,80,83,885	2,80,83,886
(C)Projects Accounts			
(i) Advance to suppliers/institutions for CECED projects activities	8.12	-	-
(ii) Advance to suppliers/institutions for UGC sponsored projects activites	8.11	28,800	28,800
(iii) TDS Receivable	8.12	1,70,811	2,19,786
(D) Grant-In-Aid(GIA) Accounts			
(i) Advance to Suppliers	8.13	26,74,617	25,84,217
(ii) Amount Recoverable from Staff	8.14	1,13,004	48,504
(iii) Amount Recoverable from Vendor	8.15	9,285	9,285
(iv) Amount Recoverable from Vendor (Karampura Campus)	8.16	30,400	30,400
(E) FEE Accounts		-	-
(i) Advance to Supplies/ Vendors	8.17	-	-
(F) TDS Recoverable		6,70,450	16,440
3. Deposits			

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(A) Telephone Connection Deposits			16,500	16,500
(B) Lease Rent Security for Karampura flat			1,56,000	1,56,000
(C) Security Deposit(Karampura campus)			2,32,948	1,42,948
(D)' Electricity connection security			24,750	24,750
4. Income Accrued				
(A) On Investments from Earmarked/ Endowment Funds			-	-
(i) Accrued interest on UDF			2,42,59,376	2,04,27,682
(iii) Accrued Sweep Interest Salary A/C			34,174	
(ii) Accrued Interest Project			-	
Total			37,34,58,189	35,16,64,273

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Sub Schedule-8.1

GIA Accounts-Advances to Employees - for carrying out offical assignments

S.NO	Particulars	2021-22	2020-21
1	AKHA K MAO	7,200	-
2	Amit Singh	10,000	-
3	Anita Ghai	-	5,000.00
4	Ankush Rathor	64,000	-
5	ANSHU SINGH	45,000	-
6	AR (ADMINISTRATION)	10,730	10,000
7	Ashish Patidar	-	49,971
8	Babu P. Ramesh	70,000	27,083
9	BENIL BISWAS	6,650	6,650
10	Bibnaz Thokchom Devi	-	4,92,855
11	Bindu KC	-	19,762
12	Bipul Kumar Srivastava	33,000	13,000
13	Budhaditya Das	42,728	-
14	Dean AES	20,000	-
15	Debal C. Kar	25,981	25,981
16	Deepak Kapoor	5,000	-
17	Deepak Kumar Pandey	10,000	
18	Deepak Kumar Pandey (AR)	7,000	-
19	DEEPAN SIVARAMAN	1,00,000	-
20	Dhiraj Kumar Nite	-	39,022
21	Dr. Santosh Kumar Singh	15,000	-
22	Gulshan Bano	-	15,000
23	Jyotirmoy Bhattacharya	25,000	-
24	Kopal	45,000	1,19,111
25	Lokesh Garg	-	46,093
26	Manish Kumar Jain	-	58,267
27	Manjeet Singh Rana	30,000	-
28	MOGGALLAN BHARTI	1,12,875	1,12,875
29	Neeraj Padeliya	-	3,600
30	N T DIHUNG	-	5,000
31	Rajeev Kumar	30,770	41,300
32	Sachit Sharma	-	4,500
33	Sandeep Kumar (AR)	20,000	-
34	Santosh Sadanandan	-	55,830
35	Santosh Kumar Singh	-	15,000
36	Sayandeb Chowdhury	1,00,000	-
37	Sunil Kumar Dahiya	24,200	-
38	Sunita Singh	10,000	-
39	Sunita Tyagi	2,500	-
40	SURESH BABU	1,57,000	1,32,000
41	Umesh Mishra	12,000	12,000
42	Yogesh Snehi	35,000	-
	Total	**10,76,634**	**13,09,900**

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I.P. PASRICHA & CO. NEW DELHI CHARTERED ACCOUNTANTS

Sub Schedule-8.2

GIA Accounts - Advances to employees - Seed Money Grant for Research

S.NO	Particulars	2021-22	2020-21
1	Bidhan Chana Dash	1,00,000	1,00,000
2	Moggalan Bharti (Seed Money)	1,00,000	1,00,000
	Total	2,00,000	2,00,000

Sub Schedule-8.3

GIA Accounts - Advance to Employees - LTC Advances

S.NO	Particulars	2021-22	2020-21
1	LTC Advance- Babu P Ramesh	1,10,160	-
2	LTC Advance NT Diheung	20,000	20,000
3	Ltc Adv to Ashish Patidar	17,933	17,933
4	LTC Adv to Rajan Krishnan	9,000	9,000
	Total	1,57,093	46,933

Sub Schedule-8.4

Fee Accounts - Advance to Employees - for Academic activites

S.NO	Particulars	2021-22	2020-21
1	Khushbhu Dublish	39,000	16,000
2	K.Valentina	45,000	-
3	Santosh Kumar Singh	1,34,715	1,34,715
4	Suresh Babu	-	1,48,000
5	Ankush Rathore	97,421	-
6	Anup Dhar	4,77,073	4,77,073
7	Rohit Negi	13,000	13,000
8	Anoop kumar koileri	4,000	-
9	Sachita Sharma	10,000	-
10	Yogesh Snehi	1,69,160	-
	Total	9,89,369	7,88,788

Sub Schedule-8.5

Projects Accounts - Advances to Employees - for JTT project activities

S.NO	Particulars	2021-22	2020-21
1	Anup Kumar Dhar	50,000	62,266
	Total	50,000	62,266

Sub Schedule-8.6

Projects Accounts - Advances to Employees - for Miscellaneous projects activities

S.NO	Particulars	2021-22	2020-21
1	Sumangla Damodaran	-	1,50,000
2	Kartik Dave	22,500	-
	Total	22,500	1,50,000

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I.P. PASRICHA & CO. NEW DELHI CHARTERED ACCOUNTANTS

Sub Schedule-8.7

Projects Accounts - Advances to Employees - for Ford Foundation project

S.NO	Particulars	2021-22	2020-21
1	Anup Dhar	-	24,000
2	Saurabh chowdhury	1,40,000	1,40,000
	Total	1,40,000	1,64,000

Sub Schedule-8.8

Projects Accounts - Advances to Employees - for ECCC project activities

S.NO	Particulars	2021-22	2020-21
1	CECED Project	-	7,703
	Total	-	7,703

Sub Schedule-8.9

Projects Account - Advances to Employees/ Institutions - for UGC sponsored

S.NO	Particulars	2021-22	2020-21
1	IIC	80,956	86,849
2	Ankus Rathore	9,000	9,000
	Total	89,956	95,849

Sub Schedule-8.10

UDF Account - Advances for UGC XII Plan funding and other miscellaneous

S.NO	Particulars	2021-22	2020-21
1	Ashwin Verghese	83,886	83,886
2	UGC Account Syndicate Bank	2,80,00,000	2,80,00,000
	Total	2,80,83,886	2,80,83,886

Sub Schedule-8.11

Projects Accounts - Advances to Suppliers/ Institutions for UGC sponsored

S.NO	Particulars	2021-22	2020-21
1	Turism and Hospitality Skill Council	28,800	28,800
	Total	28,800	28,800

Sub Schedule-8.12

Projects Accounts - TDS refund receivable

S.NO	Particulars	2021-22	2020-21
1	TDS Receivable (Azim Premji Foundation)	65,200	65,200
2	CECED	1,05,611	1,05,611
3	GIZ Consultancy project	-	43,200
4	Tech Mahindra Fund	-	5,775
	Total	1,70,811	2,19,786

Sub Schedule-8.13

GIA Accounts - Advances to Suppliers/ Institutions

S.NO	Particulars	2021-22	2020-21
	Advance to Vendors		
1	Association of Indian Universities	50,000	50,000

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2	OML Entertainment (P) Ltd.	2,36,000	2,36,000
	Advance to Party		
3	AUD (ACIIE)	10,40,000	10,40,000
4	Centre for Training & Social Research	70,000	70,000
5	Constitution Club of India	21,593	21,593
6	Global Compact Network	7,700	7,700
7	Healthcare Sector Skill Council	35,200	35,200
8	India International Centre	4,41,463	3,65,463
9	India Islamic Cultural Centre	30,000	30,000
10	INFLIBNET Centre	21,740	21,740
11	Intelligent Communication Systems India Ltd.	3,14,421	3,14,421
12	Member Secratory NCTE	1,51,000	1,51,000
13	Retailers Association's Skill Council of India	100600	1,00,600
14	Shastri Indo Canadian Institute	50,000	50,000
15	SMS water grace BMW Pvt ltd	2,500	2,500
16	Tourism Hospitality	59,200	88,000
17	PS Softech pvt ltd	14,400	-
18	Tourism & Hospitility Skill Council	**28,800**	-
	Total	**26,74,617**	**25,84,217**

Sub Schedule-8.14

GIA Accounts - Amount recoverable from staff

S.NO	Particulars	2021-22	2020-21
1	Dhirendera Dutt Dangwal	5,714	5,714
2	M A Sikandar	37,995	37,995
3	Satyketu sankrit	64,500	-
4	Saurbah	1,705	1,705
5	Vikramaditya Sahai (TDS Recov.)	3,090	3,090
	Total	**1,13,004**	**48,504**

Sub Schedule-8.15

GIA Accounts - Amount recoverable from vendors

S.NO	Particulars	2021-22	2020-21
1	Harish Hospitality	9,285	9,285
	Total	**9,285**	**9,285**

Sub Schedule-8.16

GIA Accounts - Advances to suppliers/ institutions from Karampura Campus

S.NO	Particulars	2021-22	2020-21
1	Loan and Advances Supplier Karampura	30,400	30,400
	Total	30,400	**30,400**

Sub Schedule-8.17

Fee Accounts - Advances to suppliers/ vendors

S.NO	Particulars	2021-22	2020-21
		-	-
		-	-
	Total	-	-

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Sub Schedule-8A

Captial Account - Advances to PWD for works

(Amount in Rs.)

S.NO	Name of the Division	Opening Balance as on 01.04.2021	Advance paid during the year	Adjustments during the year	Closing Balance as on 31.03.2022
1	BSES Rajdhani Power Ltd. Capital	17,06,624	-	-	17,06,624
2	Executive Engineer,BPD B 122PWD Delhi	45,66,924	1,27,00,000	-	1,72,66,924
3	Executive Engineer, (Civil) PWD Div 323	7,73,450	-	-	7,73,450
4	Executive Engineer, Elect. - B - 141 - PWD	19,36,000	6,78,000	-	26,14,000
5	Executive Engineer, (Electrical) Div. No 353	2,09,876	-	-	2,09,876
6	Executive Engineer (E) PWD EMD 451	48,85,898	-	-	48,85,898
7	Executive Engineer F-111 Pwd New Delhi	27,11,92,000	-	-	27,11,92,000
8	Executive Engineer M-241 PWD	24,37,864	2,02,00,579	1,64,00,579	62,37,864
10	Secratary , NDMC Advance	93,41,000	-	-	93,41,000
	Total	29,70,49,636	3,35,78,579	1,64,00,579	31,42,27,636

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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2021

SCHEDULE 9- ACADEMIC RECEIPTS

Amount in Rupees

Particulars	Annexure	2021-22	2020-21
FEES FROM STUDENTS			
Academic :			
1. Tuition Fees	10	18,25,63,441	11,26,08,833
2. Admission Fees	2A	1,17,19,372	85,37,607
3. Enrolment Fees		-	-
4. Library Admission Fees		-	-
5. Laboratory Fees		-	-
6. Art & Craft		-	-
7. Registration Fees		-	-
8. Student Welfare Fund	2A	37,58,352	24,58,300
8. Syllabus Fee			
Total (A)		19,80,41,165	12,36,04,740
Examinations :			
1. Admission Test Fees		-	-
2. Annual Examination Fees		-	-
3. Mark Sheets, Certificates		-	-
4. Entrance Examination Fees		-	-
Total (B)		-	-
Other Fees :			
1. Identity Card Fee		-	
2. Fine/ Miscellaneous Fees/Penalty Fees		3,37,966	1,88,443
3. Medical Fees		-	-
4. Transportation Fees		-	-
5. Hostel Fees		-	-
Total (C)		3,37,966	1,88,443
Sale of Publications :			
1. Sale of Admission Forms		-	-
2. Sale of Syllabus and Question Paper		-	-
3. Sale of prospectus including admisson forms		-	-
Total (D)		-	-
Other Academic Receipts			
1. Registration fee for workshops, programmes , Processing Fee		-	-
2. Registration fees (Academic Staff College)		-	-
3. Other Academic Receipt		8,35,203	12,51,880
Total (E)		8,35,203	12,51,880
Grand Total (A+B+C+D+E)		19,92,14,334	12,50,45,063

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SCHEDULE 10- GRANTS /SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

(Amount in Rs.)

Particulars	Plan			2021-22	2020-21
	GIA Salary	General	GIA Capital Assets		
Balance B/F	16,83,25,035	5,99,46,623	42,76,06,115	65,58,77,773	96,44,41,675
Less: Adjustment of Unspent Grant	1,23,968	29,10,448	-	30,34,416	5,09,67,097
Unspent Grant As per DHE sanction order.	**16,82,01,067**	**5,70,36,175**	**42,76,06,115**	**65,28,43,357**	**1,01,54,08,772**
Add: Previous year Adjustment for amount spent towards capital expenditure	-	**7,66,36,145**	-	7,66,36,145	-
Add: Adjustment for amount spent towards capital expenditure			-		-
Add: Receipts during the Year	35,67,98,933	19,29,63,825	-	54,97,62,758	38,50,00,000
- Unspent Grant As per DHE sanction order (Adjustment)	-	-	-	-	-
- Amount transferred from UDF	-	-	-	-	-
- Amount of Interest earned on depositing GIA Fund	33,10,719	46,62,600	3,36,019	83,09,338	1,36,63,144
- Amount of Interest earned on Sweep Account			-	-	-
- Misc income & Prior period income transferred	-	-	-	-	-
	-	-	-	-	-
Total	52,83,10,719	33,12,98,745	42,79,42,134	1,28,75,51,598	1,41,40,71,916
Less: Payments during the Year					
- Property Tax paid for the period prior to handing over to AUD in respect of Rohini Land amt accepted by DHE.	-	-	-	-	-
Total	52,83,10,719	33,12,98,745	42,79,42,134	1,28,75,51,598	1,41,40,71,916
Less: Refund to UGC	-	-	-	-	-
Balance	52,83,10,719	33,12,98,745	42,79,42,134	1,28,75,51,598	1,41,40,71,916
Less : Utilised for Capital Expenditure	-	3,20,93,092	-	3,20,93,092	8,71,32,521
Balance	52,83,10,719	29,92,05,653	42,79,42,134	1,25,54,58,506	1,32,69,39,395
Less : Utilised for Revenue Expenditure	44,58,34,554	18,98,34,929	-	63,56,69,483	67,10,61,622
Less: Previous year Adjustment for amount spent towards capital expenditure	-	7,66,36,145	-	7,66,36,145	
Unspent grant at the end of year 2022	8,24,76,165	3,27,34,579	42,79,42,134	54,31,52,878	65,58,77,773

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SCHEDULE 11- INCOME FROM INVESTMENTS FIXED DEPOSIT/SWEEP INVESTMENT (Amount in Rs.)

Particulars	Annexure	GIA 2021-22	GIA 2020-21	Fees 2021-22	Fees 2020-21
1. Interest					
a. On Government Securities		-	-	-	-
b. Other Bonds/Debentures		-	-	-	-
2. Interest on Term Deposits					
- Interest on Auto-Sweep Investment		28,20,110	45,93,690	18,66,276	88,77,045
3. Interest accrued but not due on Term Deposits/ Interest bearing advances to employees		-	-	-	-
4. Interest on Savings Bank Accounts		-	-	-	-
5. Others (Specify)		-	-	-	-
Total		28,20,110	45,93,690	18,66,276	88,77,045
Less: Interest Transferred to Grant in Aid		28,20,110	45,93,690	-	-
Balance		-	-	18,66,276	88,77,045

SCHEDULE 12: INTEREST EARNED (Amount in Rs.)

Particulars	Annexure	GIA 2021-22	GIA 2020-21	Fees 2021-22	Fees 2020-21
1. On Savings Account with scheduled banks		52,04,024	90,59,334	32,07,895	9,80,345
1. On Savings Account with scheduled banks (Fees)		-	-	-	-
2. On Loans		-	-	-	-
a. Employees/Staff		-	-		
b. Others (Interest on TDS)		49,595	10,120	-	-
3. On Debtors and Other Receivables		-	-	-	-
Total		52,53,619	90,69,454	32,07,895	9,80,345
Less: Interest Transferred to Grant in Aid		52,53,619	90,69,454	-	-
Balance		-	-	32,07,895	9,80,345

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SCHEDULE 13 OTHER INCOME (Amount in Rs.)

Particulars	Annexure	2021-22	2020-21
A. Income from Land and Buildings			
1. Hostel Room Rent		-	-
2. License Fee		1,05,488	82,056
3. Hire Charges of Auditorium/Play Ground/Convention Centre, etc		-	-

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4. Electricity charges recovered			-	-
5. Water charges recovered			-	-
Total (A)			1,05,488	82,096
B. Sale of Institute's Publications				
C. **Income from holding events**				
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)			-	-
Total (B)			-	
C. Others				
1. Income from Consultancy			-	-
2. RTI Fees			609	222
3. Income from Royalty				
4. Sale of application form (recruitment)				
5. Misc. receipts (Sale of tender form, waste paper, Books, Cash prize mone			2,93,920	22,760
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 Organisations			-	-
Total (C)			2,94,529	22,982
D. Others (specify)				
- Photocopy Charges			1,203	433
- Misc. Income			34,909	55,487
- Sponsorship			-	-
Election Fees			-	-
- ID Card Fees			-	-
- Library Fine			-	-
- Degree Fees			8,300	3,000
- CreNch (Receipt)			1,800	4,500
- late Fee			-	-
-Electricity Charges Receipt			7,619	28,403
-Fine Collection			-	-
-Short & Excess			-	-
Total (D)			53,831	91,823
Total (A+B+C+D)			4,53,847	1,96,901
Overhead - Project(E)			1,09,964	5,62,914
Total (E)			1,09,964	5,62,914
Grand Total (A+B+C+D+E)			5,63,811	7,59,815

SCHEDULE 14- PRIOR PERIOD INCOME (Amount in Rs.)

Particulars	Annexure	2021-22	2020-21

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1. Academic Receipts (Thesis Fees)		4,87,431	-
2. Other Income		-	-
Total		**4,87,431**	-

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SCHEDULE 15- STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

(Amount in Rs.)

Particulars	Annexure	2021-22			2020-21		
		Teaching	Non-Teaching	Total	Teaching	Non-Teaching	Total
a) (i) Salaries and Wages	11	22,44,30,007	6,41,76,285	28,86,06,292	28,13,92,286	6,28,89,950	34,42,82,236
(ii) Salaries of Visiting Professor	12	-	-	-	1,63,00,677	-	1,63,00,677
b) Allowances and Bonus	13	10,06,37,848	1,64,53,897	11,70,91,745	8,44,06,535	1,82,16,656	10,26,23,191
c) Contribution to Other Fund				-			-
NPS University Contribution		3,05,51,579	36,11,225	3,41,62,804	3,49,32,669	52,45,085	4,01,77,754
CPF University Contribution(NT)			5,08,680	5,08,680	-	5,31,821	5,31,821
d) Staff Welfare Expenses		3,41,031	-	3,41,031	5,87,772	-	5,87,772
e) Retirement and Terminal Expenses	14	1,28,67,445	5,02,286	1,33,69,731	1,47,92,659	2,44,785	1,50,37,444
f) Leave Travel Concession (LTC)		8,21,868	4,40,101	12,61,969	1,09,352	4,84,846	5,94,198
g) Medical Reimbursement		15,96,120	4,90,498	20,86,618	3,79,584	16,60,119	20,39,703
h) Children Education Allowance		9,65,250	3,33,000	12,98,250	3,51,000	15,64,550	19,15,550
i) Honorarium (Salary Head)		1,75,200	-	1,75,200	7,02,688	-	7,02,688
Total		37,23,74,348	8,65,21,972	45,88,96,320	43,39,45,802	9,08,37,932	52,47,83,734

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SCHEDULE 15 A- EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

(Amount in Rs.)

Particulars	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 1st April, 2021	-	7,33,29,542	6,70,22,117	14,03,51,659
Addition: Capitalized value of Contributions Received from other Organizations	-	-	-	-
Total (a)	-	7,33,29,542	6,70,22,117	14,03,51,659
Less: Actual Payment during the year (b)	-	-	-	-
Balance Available c (a-b)	-	7,33,29,542	6,70,22,117	14,03,51,659
Provision required as per Actuarial Valuation (d)	-	7,95,82,460	7,31,00,339	15,26,82,799
A. Provision to be made in the current year (d-c)	-	62,52,918	60,78,222	1,23,31,140
Total	-	7,95,82,460	7,31,00,339	15,26,82,799

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SCHEDULE 16- ACADEMIC EXPENSES

(Amount in Rs.)

Particulars	Annexure	2021-22	2020-21
GIA Expenditure			
a) Laboratory Expenses		-	-
b) Field Work / Participation in Conferences		-	-
- Field Based Learning		75,147	1,84,391
- Research Project		3,95,000	7,51,112
c) Expenses on Seminars / Workshops		22,53,680	20,95,822
- Audelity Expenditure		7,36,182	5,71,791
- Consultative meeting		11,35,874	4,48,470
- Meeting of Statutory Bodies		6,52,548	5,16,701
- Selection Committee		2,12,008	43,500
d) Payment to Guest/Adjunct/ Visiting faculty	13	1,59,21,050	95,82,250
e) Examination		3,89,222	4,75,097
f) Convocation Expenses		57,52,355	26,69,560
g) Publications		-	-
- Journals / Periodicals / Subscription/Softwares		26,399	58,147
- Stipends/ Prizes / Awards		1,34,51,762	1,47,45,605
- Stipend to Library Trainee		-	2,00,449
i) Subscription Expenses		6,29,153	4,56,615
j) Others		-	-
(i) Professional Development Of Faculty & Staff		10,300	-
- (ii) Earn While You Learn Scheme		55,000	-
- (iii) Gym / Games/ Sports		1,16,564	45,806
- (iv) New Initiatives		33,55,398	31,72,230
- Seed Money Expenses		1,09,814	-
- (v) Travel Allowance (Foreign)		-	4,12,363
- (vi) Recruitment Fee Refund		-	-
- (vii) NAAC Expense		11,89,836	7,96,300
Total (A)		4,84,55,192	3,67,06,337
Fees Expenditure			
a) Student Welfare Expenses		7,93,653	10,66,501
b) Admission Expenses		1,10,54,398	1,02,78,214
c) Fee Waiver		7,06,37,235	4,40,41,510
d) Fee Refund		80,60,341	18,53,385
Total (B)		9,05,45,627	5,78,39,610
Total (A+B)		13,90,00,819	9,45,45,947

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SCHEDULE 17- ADMINISTRATIVE AND GENERAL EXPENSES

(Amount in Rs.)

Particulars	Annexure	2021-22	2020-21
A. Infrastructure			
a) Electricity and Power		1,36,09,957	1,01,09,683
b) Water Charges		12,69,312	10,61,817
c) Rent, Rates and Taxes (including property tax)		4,02,66,868	4,02,56,885
Total A		5,51,46,137	5,14,28,385
B. Communication			
d) Postage and Stationery		38,191	24,124
e) Telephone, Fax and Internet Charges		24,67,926	32,74,695
Total B		25,06,117	32,98,819
C. Others			
f) Printing and Stationery (consumption)		14,42,365	26,64,465
g) Travelling and Conveyance Expenses	16	1,84,441	2,46,006
h) Hospitality		5,87,210	3,95,012
i) Auditors Remuneration		5,90,087	4,15,050
j) Professional Charges		1,56,450	11,22,160
k) Advertisement and Publicity		2,87,386	7,82,095
l) Medical Expense		3,14,864	14,098
m) Others	17	7,97,93,207	8,03,47,564
Total C		8,34,96,250	8,59,56,450
Total (A+B+C)		14,11,48,504	14,07,63,697

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SCHEDULE 18-TRANSPORTATION EXPENSES

(Amount in Rs.)

Particulars	Annexure	2021-22	2020-21
1. Vehicle (Taxi) Hiring expenses		38,77,754	27,48,158
Total		38,77,754	27,48,158

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SCHEDULE 19- REPAIRS & MAINTENANCE

(Amount in Rs.)

Particulars	Annexure	2021-22	2020-21
a) Buildings		1,66,54,979	-
b) Furniture & Fixtures		6,931	-
c) Plant & Machinery		-	38,72,324
d) Office Equipment		58,74,207	54,55,869
e) Computers		39,671	28,750
f) Cleaning Material & Services		1,51,77,145	68,51,032
g) Book binding charges		-	-
h) Gardening		5,64,897	3,29,314
i) Estate Maintenance		-	-
j) Others		11,73,942	-
k) Caterer (Repair & Maintenance for Karampura Flats)		-	2,72,774
Total		3,94,91,772	1,68,10,463

SCHEDULE 20- FINANCE COSTS

(Amount in Rs.)

Particulars	Annexure	2021-22	2020-21
Bank Charges			
- GIA		62,728	39,958
- Fees		76,103	79,180
Total	-	1,38,831	1,19,138

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SCHEDULE 21: OTHER EXPENSES

(Amount in Rs.)

Particulars	Annexure	2021-22	2020-21
a) Provision for bad and Doubtful Debts/ Advances		-	-
b) Irrecoverable Balance Written-off		-	-
c) Grants/ Subsidies to other institutions/ organizations		-	-
d) Other (Specify)		-	-
Total		-	-

SCHEDULE 22: PRIOR PERIOD EXPENSES

Particulars	Schedule	2021-22	2020-21
1. Other Expenses		7,75,01,835	65,938
2. Ground Rent - Dheerpur Campus		-	-
3. Expenses as per revised UC as sanction by DHE	Sch-10	-30,94,016	4,14,31,214
Total		7,44,07,819	4,14,97,152

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Significant Accounting Policies
&
Notes to accounts
2021-22

SCHEDULE-23

SIGNIFICANT ACCOUNTING POLICIES

1. **BASIS FOR PREPARATION OF ACCOUNTS**

The accounts are prepared under the Historical Cost Convention unless otherwise stated and generally on the Accrual method of accounting. Provisions have made as far as possible for all known assets, liabilities, expenses, income and known losses but personal claims like medical claims, child education allowance, LTC etc. have been accounted for on receipt basis.

2. **REVENUE RECOGNITION**

a. Fees from Students collected separately for each semester has been accounted for on accrual basis and admission fee & interest on savings bank account are accounted on cash basis.

b. Interest on Investments is accounted for on accrual basis.

3. **FIXED ASSETS AND DEPRECIATION**

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

b. Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Straight line method, at the following rates:

Tangible Assets:

i.	Land (Lease Hold)	0%
ii.	Buildings	2%
iii.	Electrical Installation & Equipment	5%
iv.	Scientific & Laboratory Equipment	8%
v.	Office Equipment	7.5%
vi.	Audio Visual Equipment	7.5%
vii.	Computers & Peripherals	20%
viii.	Furniture, Fixtures & Fittings	7.5%
ix.	Lib. Books & Scientific Journals	10%
x.	Vehicle	10%

Intangible Assets (Amortization):

i.	E-Journals	40%
ii.	Computer Software	40%

c. Depreciation is provided for the whole year on the additions during the year.

d. Assets acquired from project is not taken into fixed asset of AUD, the same will be taken into AUD stock after the completion of project and on physically handing over to GIA. This will however be subject to Project terms and conditions.

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e. Where an asset is fully depreciated, it will be carried at a residual value of Re 1 in the Balance Sheet and will not be further depreciated. Therefore, depreciation is calculated on the additions during the year separately at the application rate of depreciation.

f. Where the individual value of the assets purchased is less than Rs. 2000/- (except Library Books) are treated as Small Value Assets and 100% depreciation is provided in respect of such assets at the time of their acquisition. However physical accounting and control are continued by the holders of such assets.

g. According to Accounting Standard 10 Property Plant and Equipment, Land - Leasehold (Perpetual lease) has been valued on Purchase Value and Depreciation on Land is to be charged at 0%.

4. **INTANGIBLE ASSETS:** Computer Software and E-Journals are grouped under Intangible Assets.

5. **STOCKS**

Expenditure on purchase of chemicals, glassware, publications and other stores is accounted as revenue expenditure. Except that the value of closing stocks held on 31st March is set up as inventories by reducing the corresponding Revenue Expenditure on the basis of information obtained from Departments. They are valued at cost.

6. **RETIREMENT BENEFITS**

Provision for Gratuity and Leave Encashment are provided on basis of Actuarial valuation. Capitalized Value of pension and gratuity received from previous employers of the Institution's employees, who have been absorbed in the Institution, is credited to the respective Provision Accounts. Pension contribution received in respect of employees on deputation is also credited to the Provision for Pension Account. The Actual payments of Pension, Gratuity and Leave encashment are debited in the Accounts to the respective provisions. Other retirement benefits viz. Deposit Linked Insurance, Contribution to New Pension Scheme, Medical reimbursement to retired employees and Travel to Home Town on retirement are accounted on accrual basis (actual payments plus outstanding bills at the end of the year).

7. **INVESTMENTS**

a. Long term investments are carried at their cost or face value whichever is lower. However, any permanent diminution in their value as on the date of the Balance Sheet is provided for.

b. Short Term investments are carried at their cost or market value (if quoted) whichever is lower.

8. **EARMARKED/ENDOWNMENT FUNDS**

The following long term funds are earmarked for specific purposes.

i. Scholarship

ii. Learning Enhancement

iii. Student Welfare Fund

iv. Application Fee

Separate bank accounts have been maintained for above funds and interest on savings bank account is

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credited to the respective funds. The expenditure and advances (in the case of House Building & Conveyance/Computer) are debited to the fund. The balance in the respective funds is carried forward and is represented on the assets side by the balance at Bank, Investments and Accrued Interest.

Endowment Funds

The following Endowment Funds are created under UDF in Ambedkar University Delhi

i. Student Travel and Exchange Programme Fund

ii. Academic Chairs Fund

iii. Research Endowment Fund

iv. Central Pool of UDF

While each of the Endowment funds has its own investment there is one savings Bank Account each for all the Endowment funds, as the un invested balances against them are negligible

The income from investment of each Endowment Fund is added to the Fund. The interest on Savings Bank Account is also added to each Endowment fund. The expenditure is met from the interest earned on investment of the respective Endowment funds and the balance is carried forward.

The balances are represented by investment in Fixed Deposits and balance in the Saving Bank Account common for all Endowments, and Accrued Interest on investments.

9. GOVERNMENT AND UGC GRANTS

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 received before 31st March and the grant is actually received in the next financial year, the grant is accounted on accrual basis and an equal amount is shown as Amount in Transit.

10. SPONSORED PROJECTS

a. In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the head "Current Liabilities and Provisions -Current Liabilities -Other Liabilities -Receipts against ongoing sponsored projects." As and when expenditure is incurred /advances are paid against such projects, or the concerned project account is debited with allocated overhead charges, the liability account is debited.

b. In addition to the Earmarked Fund for the Junior Research Fellowships funded by the University Grants Commission, Fellowships and Scholarships are also sponsored by various organizations. These are accounted in the same way as Sponsored Projects except that the expenditure generally is only on disbursement of Fellowships and Scholarships, which may include allowances for contingent expenditure by the Fellows and scholars.

c. The Institution itself also awards Fellowships and Scholarships, which are accounted as Academic expenses.

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11. **INCOME TAX**

The income of the University is exempt from Income Tax under section 10(23C) of the Income Tax Act, 1961, hence no provision is therefore made in the accounts.

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SCHEDULE-24

NOTES TO ACCOUNTS

1. **FIXED ASSETS:**

a. Additions in the year to fixed assets in Schedule 4 include assets purchased out of Grant in Aid.

b. Depreciation amounting to Rs. 6,21,28,829/- has been charged during the financial year.

c. Fixed assets as set out in Schedule 4 do not include assets purchased out of funds of sponsored projects, held and used by the Institution, as project contracts include stipulations that all such assets purchased out of projects funds will remain the property of the sponsors.

d. Land of ₹142.92 crore shown in the Fixed Assets is on perpetual lease allotted by Delhi Development Authority to Directorate of Higher Education, GNCTD at Dheerpur for setting up of Campuses by Dr. B.R. Ambedkar University. As such the land has been shown as Land -Leasehold under Fixed Assets. Ground rent payment of Rs. 3.42 crore was capitalized in the value of land in previous financial year. However, this amount has been transferred to Prior Period Expenses during the current financial year.

e. Depreciation for the financial year 2019-20 & 2020-21 charged on capital assets amounting to Rs. 2,23,435/- has been transferred to Prior Period Expenses during the current financial year.

f. Preliminary Expenses of Dheerpur Campus amounted Rs. 9,33,144/- was booked under WIP during the previous financial year, being revenue in nature have been transferred to Prior Period Expenses during the current financial year.

g. Preliminary Expenses of Kashmere Gate amounted Rs. 33,336/- was booked under WIP during the previous financial year, which were revenue in nature has been transferred to Prior Period Expenses during the current financial year.

h. Preliminary Expenses of Dheerpur Campus and Rohini Campus amounted Rs. 1,06,95,840/- and Rs. 1,29,21,338/- were booked under WIP during the previous financial year, which were revenue in nature has been transferred to Prior Period Expenses during the current financial year.

i. Amount of Rs. 5.17 lakh being demand raised by North Delhi Municipal Corporation (North DMC) for short property tax deposited by the University for the year 2018-19 in respect of properties at Dheerpur (₹2.53 lakh), Rohini (₹1.72 lakh) and Karampura Campus (₹0.92 lakh). North DMC stated that 15% rebate on timely payment has been wrongly availed for service charges component of property tax, therefore the above mentioned demand was raised. Accordingly, a provision has been created in this respect during the FY 2021-22.

j. Preliminary Expenses of Campus Development amounted 13,52,268 was shown as WIP during the previous year, however the same was revenue in nature, accordingly requisite rectification has been posted in FY 2021-22 and expenditure has been transferred to prior period expenses during the current financial year.

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k. Repair and maintenance, civil and electrical works amounted 1,62,76,784 was booked to WIP in previous year, however the same was revenue in nature, accordingly requisite rectification has been posted in FY 2021-22 and expenditure has been transferred to prior period expenses during the current financial year.

l. Assets purchased out of sponsored projects have been detailed in: **Appendix-1**

2. **EXPENDITURE IN FOREIGN CURRENCY:**

Particulars	Amount (In Rs.)
Membership & Subscription	2,90,693/-
Purchase of E-Journals	86,82,338/-

3. **CURRENT ASSETS, LOANS AND ADVANCES:**
In the opinion of the Management, the current assets, loans, advances and deposits have a value on realization in the ordinary course, equal at least to the aggregate amount shown in the Balance Sheet.

4. The accounts of the university are prepared in accordance with the revised format of financial statements and schedules as circulated by the Ministry of Human Resource Development, Department of Higher Education.

5. The previous year's figures have been rearranged and regrouped, wherever necessary.

6. Figures in the final accounts have been rounded off to the nearest rupee.

7. Schedules 1 to 24 are annexed to and form an integral part of the Balance Sheet as at 31st March, 2022 and the Income & Expenditure account for the year ended on that date.

8. **PRIOR PERIOD EXPENSES:**
As per Accounting Standard 5, as mentioned above, prior period items include income or expenses that occur in the current period due to errors or omissions while preparing financial statements of one or more prior periods. These do not encompass other adjustments so demanded by situations which are no doubt related to the prior periods but are established in the current period. For instance, arrears outstanding to workers due to revision of wages with retrospective effect during the current period.
During the FY 2021-22, following expenditure has been accounted for under Prior-period expenses, as follows:

WIP of Dheerpur Campus	Rs. 9,33,144/-
Preliminary Expense of Dheerpur campus	Rs. 1,06,95,840/-
Preliminary Expense of Rohini Campus	Rs. 1,29,21,338/-
Provision of Property Tax of NDMC	Rs. 5,17,000/-
Revenue Expenditure of Land and Lease hold	Rs. 3,42,00,000/-
WIP of Dheerpur Campus	Rs. 13,52,268/-
Previous Year Depreciation of HVAC	Rs. 2,23,435/
Previous Year Expenses of Renovation of Building	Rs. 1,62,76,784/-
Previous Period GST on RCM	Rs. 3,34,74/-
Current Year Difference of Unspent Grants	Rs.(-) 30,34,416/-

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9. **ACADEMIC RECEIPTS**

The tuition fee earned during the financial year 2021-22 is Rs.18,25,63,441/-, which is almost 62% more than the fee earned during last year. During the current financial year, accrued fee amounting to Rs. 6.69 crores is included in the above amount of Rs. 18,25,63,441/. Due to extraordinary conditions of COVID 19, during the financial year 2020-21, the fee accrued was calculated at the minimum level.

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DR. B. R. AMBEDKAR UNIVERSITY DELHI

Annexure - 1

Deposits from Students

(Amount in Rs.)

S. No.	Student Fee Liability	Opening Balance as on 01.04.2021		Additions during the year		Total		Expenditure during the year	Closing Balance as on 31.03.2022		Total
		Deposit	Accumulated Interest	Additions during the year	Interest during the year	Deposit	Accumulated Interest		Deposit	Accumulated Interest	
1	Caution Money	2,99,20,100	23,83,099	89,17,000	8,34,366	3,88,37,100	32,17,465	51,44,000	3,36,93,100	32,17,465	3,69,10,565
2	Co-Curricular	40,05,484	4,50,399	15,00,000	1,21,707	55,05,484	5,72,106	7,12,134	47,93,350	5,72,106	53,65,456
3	Course Material	67,94,322	7,23,701	11,47,000	2,73,398	79,41,322	9,97,099	35,625	79,05,697	9,97,099	89,02,796
4	Extra Mural	95,54,276	4,99,413	86,23,420	2,77,387	1,81,77,696	7,76,800	3,89,513	1,77,88,183	7,76,800	1,85,64,983
	Total	5,02,74,182	40,56,612	2,01,87,420	15,06,858	7,04,61,602	55,63,470	62,81,272	6,41,80,330	55,63,470	6,97,43,800

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L.P. PASRICHA & CO. NEW DELHI CHARTERED ACCOUNTANTS

DR. B. R. AMBEDKAR UNIVERSITY DELHI

Annexure - 2
Sundry Creditors-Goods

S. No.	Particulars	2021-22	2020-21
1	Deepa Eng. Co.	98,587	98,587
2	Alert Pest Control	16,563	16,563
3	Globe Publication Pvt. Ltd.	-	2,13,262
4	Mukhlis Travels	64,441	64,441
5	Prayag Heritage Pvt. Ltd.	31,800	31,800
6	SWASTIK CONSTRUCTION Co.	37,713	37,713
7	Tiger Force Security Services	11,29,380	11,29,380
8	Vikas Electrical Works	9,330	9,330
9	Rekha Sharma Sun (Sundry Creditors Kampus...)	3,350	3,300
10	Stale Cheque GIA	-	11,47,364
	Total	13,91,234	34,51,835

Annexure - 3
Sundry Creditors- Capital Goods

S. No.	Particulars	2021-22	2020-21
1	Euro Monitor International Ltd	-	4,18,029
2	Mansarovar Industrial Corporation	33,000	33,000
3	Nowago Furniture Innovations Pvt. Ltd.	47,211	47,211
4	Informa UK Ltd.	-	6,65,026
	Total	80,211	11,63,266

Annexure - 4
Earnest Money Deposits

S. No.	Party's Name	2021-22	2020-21
1	Aggarwal Structural Consultants P Ltd	-	25,000
2	A.K Enterprises (EMD)	13,000	13,000
3	Allied Publishers Sub. Agency (EMD)	10,000	10,000
4	All India society for environmental conse	1,000	1,000
5	Amitash Gas Engineers EMD	2,865	2,865
6	Annapoorna Ind. Corp	7,000	7,000
7	Aone Copier Services Pvt. Ltd.	20,000	20,000
8	Art design print solution	25,000	25,000
9	Artline Press & Publishers P. Ltd.	50,000	50,000
10	Atlantic Publishers & Distributors Pvt. Ltd(EMD)	20,000	20,000
11	Aviva Books Company	10,000	10,000
12	Bharatiya Sahitya Bhavana(EMD)	20,000	20,000
13	Bharti Refrigeration Works EMD	60,000	60,000
14	Bioneros Systems EMD	-	75,617
15	Bix Technologies Ltd	12,000	12,000
16	Book Seller (EMD)	10,000	10,000
17	Bookwell Publication	20,000	20,000
18	Brijwasi Book Distributors(EMD)	10,000	10,000
19	Chhavi Farms & Nursery (EMD)	4,000	4,000
20	Communication & Network	25,000	25,000
21	Cosmicon Sales & Services Pvt. Ltd. (EMD)	2,986	2,986
22	Decor Modular Systems P. Ltd. EMD	10,000	10,000
23	Deepa Engg. Co	1,500	1,500
24	Dilawar Khan	5,000	5,000
25	Ellipses Book Distribution	10,000	10,000
26	Elite Pub. & Distributors	10,000	10,000
27	Emalez Furniture Co.	15,000	15,000
28	Foundtek Consultants P. Ltd.	6,000	6,000
29	Glodyne Technoserve Ltd.	16,000	16,000
30	Govinda Book House	20,000	20,000
31	Gulshan	5,000	5,000
32	Gunjan Associates	2,50,000	2,50,000
33	Gupta Caterers & Maintenance	25,000	25,000
34	Hitech Erectors Pvt. Ltd. EMD	1,29,027	1,11,000
35	Home style	28,250	28,250
36	IANB India Pvt. Ltd	16,000	16,000
37	Indica Publishers & Distributors P. Ltd	10,000	10,000
38	Informatics publishing ltd.	5,000	5,000
39	Intakab Alam	200	500
40	International Book Agency	20,000	20,000

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41	International Book Centre	20,000	20,000
42	International Book Distributors	20,000	20,000
43	Iris Global Services Pvt. Ltd.	1,53,426	1,53,426
44	Jagjeet Singh	6,500	6,500
45	Jaishree Medical Devices	9,000	9,000
46	Jay mahaveer engg. udyog	500	500
47	Jinan Innovations P. Ltd.	22,200	22,200
48	Kilaso Books	20,000	20,000
49	Kiran Book Service EMD	10,000	10,000
50	K.K. Book Distributors	20,000	20,000
51	Kool Planet Enterprises	3,000	3,000
52	Krona Liquator Ltd.	12,250	12,250
53	Malika AirConditioning Co.	37,600	37,600
54	Manohar Pub. & Distributors	10,000	10,000
55	Manoj Kumar	1,000	1,000
56	Methodex pvt. ltd.	500	500
57	Metrohm India Private Limited	17,000	17,000
58	Mukhija Travels EMD	34,940	34,940
59	Nayee Kitab Prakashan EMD	20,000	20,000
60	New Tell India	12,500	12,500
61	Newage Furniture Innovation Pvt. Ltd.	500	500
62	New Way Office Automation Technology	5,000	5,000
63	N.V. Enterprises	20,000	20,000
64	Oliveicomp It Services Pvt. Ltd.	10,438	10,438
65	Prapan Publications	10,000	10,000
66	Prakashan Sansthan	20,000	20,000
66	Priyam Agency	-	1,00,000
67	Rajkamal Prakashan P. Ltd.	20,000	20,000
68	Ragnala construction Pvt. Ltd.	1,500	1,500
69	Red Rose Book Enterprise	20,000	20,000
70	R K Books	10,000	10,000
71	RNK SUN SYSTEMS P LTD	5,000	5,000
72	Sadik	5,000	5,000
73	Sakshi Nursery	1,000	1,000
74	Segment Book Distributors	20,000	20,000
75	Software Org	2,000	2,000
76	Stri Shakti	20,000	20,000
77	Sunrise Books EMD	10,000	10,000
78	Swastik Construction Company	8,00,000	8,00,000
79	Synergy Books India	10,000	10,000
80	Synergy Solutions	5,000	5,000
81	Synergy Technocraft Services (P) Ltd	85,985	85,985

S. No.	Party's Name	2021-22	2020-21
82	Technical Bureau India P. Ltd.	10,000	10,000
83	The Cooling Lab	3,00,000	8,70,300
84	Time Planners	-	18,000
85	Today & Tomorrow's Printers and Publishers	10,000	10,000
86	Uppal Book Store	20,000	20,000
87	Vani Prakashan (EMD)	10,000	10,000
88	Vardhman Books	10,000	10,000
	TOTAL A	27,16,789	35,78,077

Performance Guarantee

S. No.	Party's Name	2021-22	2020-21
1	Alert Pest Control	17,200	17,200
2	Ambika Caterers and Canteen	60,000	80,000
3	Avior Technologies P. Ltd	6,200	6,200
4	Bhandhra Glass Concepts	11,250	11,250
5	City Computers	700	700
6	Delhi Tourism Corp	7,140	7,140
7	Empire Furniture Co.	3,000	3,000
8	GAMS & Associates	15,000	15,000
9	GPS Office Equipment Pvt. Ltd	20,000	20,000
10	IANS India Pvt Ltd	18,000	18,000
11	Index Industries	2,500	2,500
12	I P Pasricha & Co.	23,650	30,400
13	Jurali Innovations	15,000	15,000
14	Kamal Kumar PG	25,000	25,000
15	Kendriya Bhandar	56,000	56,000
16	Prateek computer peripherals	21,500	28,900
17	Creanovation Labs Pvt Ltd	8,635	-
18	Tumunedia Education Pvt. Ltd. PG	51,563	-

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	Total B	3,57,728	2,99,510

Retention Money

S. No.	Party's Name	2021-22	2020-21
1	A.Z. Associates	245	61,445
2	Chhavi Farms & Nursery	3,112	3,112
3	Decor Modular Systems P. Ltd	14,190	14,190
4	Deepa Eng. Co	1,00,000	1,00,000
5	Gulshan	13,019	13,019
6	GS Enterprises & Infotech	4,000	4,000
7	MSS Associates	5,200	5,200
8	Pandit Construction	10,184	10,184
9	Pest Management and Allied Serv.	2,950	2,950
10	Sulabh International Services Org.	3,66,957	3,66,957
11	SPM Tinkramate P. Ltd	65,730	65,730
12	Time Planners	6,425	6,425
13	Turnabout LLC	54,582	54,582
14	Swastik Construction P. Ltd	1,56,704	1,56,704
	Total C	8,03,298	8,64,498

Securities Deposits

S. No.	Party's Name	2021-22	2020-21
1	CS Datamation	5,000	5,000
2	Ecole Solution Pvt. Ltd.	5,000	5,000
3	Good Year	50,000	50,000
4	Rakshak Security Pvt	1,00,000	1,00,000
5	Security Deposit	19,219	42,442
6	Ankur Dhir	12,000	10,000
	Total (D)	1,91,219	2,12,442
	Grand Total(A+B+C+D)	41,13,241	40,34,679

AMBEDKAR UNIVERSITY DELHI

Annexure - 5

Statutory Dues

S. No.	Particulars	2021-22	2020-21
1	GIA		
	TDS 192A	18,435	1,40,266
	TDS 194C	2,70,593	2,73,411
	TDS 194 I	-	14,520
	TDS 194J	5,12,480	1,77,750
	TDS on CGST - CST @1%	4,48,218	3,25,498
	TDS on GST	2,21,115	2,23,686
	TDS on IGST - @ 2%	3,00,910	4,09,377
	TDS on SGST - CST @1%	4,48,368	3,75,496
	GST on RCM	-	
	Total(A)	22,23,574	16,34,554
2	Fees		
	TDS 194C	-	13,805
	Tds 194 J	-	7,380
	TDS on CGST @ 1%	-	71,128
	Tds on IGST 2%	-	8,471
	TDS on SGST @ 1%	-	71,128
	TDS Fees Income Tax		
	Total(B)	-	1,71,881
3	Sponsored Projects		
	CECED		
	TDS on GST	-	7,019
4	Projects other than CECED		
	Tds on GST	-	256
5	Ford Foundation		
	TDS 194 J	-	10,500
6	UGC		
	TDS 194C		
	TDS on GST	-	44,332
	Total (C)	-	62,107
	Grand Total (A+B+C)	22,23,574	18,68,542

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T.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

DR. B. R. AMBEDKAR UNIVERSITY DELHI

Annexure - 6
Amount Payable

(Amount in Rs.)

S. No.	Particulars	2021-22	2020-21
1	Audit Fees Payable	8,37,150	6,45,150
2	Stale cheques Pending :		
	(a) GIA A/c (Stale Cheques)	35,65,106	10,51,279
	(b) Fees A/c (Stale Cheque Fee)	71,25,180	54,57,797
3	Employees Liability:		
	NPS Liability		
	(a) Interest on NPS	21,49,613	11,53,635
	(b) NPS (NSDL) Fund Employee Share (Administrative Staff)	14,76,481	18,15,169
	(c) NPS (NSDL) Fund Employee Share (Academic Staff)	1,79,73,033	1,58,16,171
	(d) Sweep Interest NPS	3,39,060	
	Others		
	NPS Contribution payable NT	-	1,872
	NPS Contribution payable TS	-	-
	(d) GPF/CPF Payable (NTS)	-	-
	(e) Leave salary contribution payable		
	- Sanjay Kumar	6,44,440	11,43,003
	Sameer Saini	1,91,175	
	- Anshu Gupta	43,279	43,279
	- Bipul Kumar Srivastav	1,42,442	-
	Harsh Kapoor	26,653	-
	Ajay Kumar Thakur	31,364	-
	(f) Gratuity Received from Previous Employer		
	Ajay Kumar Thakur	32,853	-
	Harsh Kapoor	10,897	-
	(a) EPF 12%	3,310	3,310
	(b) ESI 4.75%	25,567	25,547
4	Provision for expenses payable	1,19,86,745	1,11,37,701
6	Ground Rent (Dheerpur Campus)	22,55,64,461	18,85,87,252
9	Recruitment Application Fee	10,52,829	50,000
8	Extra Mural (Fees)	2,41,000	2,41,000
	Total	27,32,57,315	22,75,66,162

Annexure - 6A
Projects Liability

(Amount in Rs.)

S. No.	Particulars	2021-22	2020-21
1	Misc. Projects - IDRC 0523	91,127	9,65,805
2	CEECED Projects		98,662
3	University Grant Commission (UGC)	1,14,118	15,97,767
4	IUCC		7,303
5	Aide Et Action India P. Ltd	89,320	89,320
6	Nalanda Bihar	49,170	49,170
7	Nalanda UP	49,170	49,170
8	Performance Guarantee	61,514	71,515
	TOTAL	14,85,219	28,91,121

AMBEDKAR UNIVERSITY DELHI

Annexure - 7
Others Investments (UDF)

(Amount in Rs.)

S. No.	Particulars	2021-22	2020-21
1	Academic Chairs Fund	5,30,00,100	5,00,00,000
2	Central Pool of UDF	14,00,00,100	14,00,00,000
3	Research endowment Fund	5,00,00,100	5,00,00,000
4	Student Travel & Exchange Fund	5,00,00,100	5,00,00,000
	Total	29,30,30,100	29,00,00,000

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Annexure - 8

Imprest Accounts

(Amount in Rs.)

S. No.	Particulars	2021-22	2020-21
	GIA		
1	Advance To Archana Gupta	5,000	5,000
2	AR (ADMINISTRATION)	-	5,837
3	AR Estate	1,18,500	75,000
4	AR VCO Imprest A/c	10,000	10,000
5	AUD Imprest B&L/IAU/RFT	20,000	20,000
6	A U D IT A/c No. 6600502336	6,859	6,859
7	AUDSGA Account	10,000	10,000
8	Aud-SVS- Imprest A/c	9,546	9,546
9	DEAN (SHS) Imprest	10,000	10,000
10	Director CPCR	10,000	10,000
11	Director, IQAC Imprest A/c	5,000	5,000
12	DR estate	-	5,000
13	E & M Unit	50,000	2,686
14	FINANCE (IMPREST)	50,180	50,180
15	Geetha Venkatraman Cpsh	10,000	10,000
16	Impres CELE	10,000	10,000
17	Impest (Academic services)	26,608	25,608
18	Imprest A/c (Campus Development)	6,205	6,205
19	Archana Gupta	5,606	5,606
20	Ar Sa	6,039	10,000
21	Assistant Registrar (Store)	1,701	-
22	CCK	755	10,000
23	Debal C. Kar	7,291	7,291
24	Dr Sunita Singh	7,402	7,402
25	EMC Asmita Kabra	21,648	21,648
26	Imprest-EOO (Udaybir Singh)	5,000	5,000
27	Estate	-5,401	9,528
28	Geetha Venkatraman (AES)	10,000	396
29	Deputy Registrar	10,000	10,000
30	IT	466	32
31	Kartik Dave	4,612	9,976
32	Manjeet Singh Rana	8,067	8,067
33	Munshi Thapliyal	232	232
35	Imprest (OSD Karampura Campus)	20,000	20,000
36	Planning	11,292	11,292
37	Rachana Johri	5,880	5,880
38	Satyaketu Sanskrit	3,714	3,714
39	School of Design	9,932	9,932
40	Asmita Kabra	4,983	4,983
41	Imprest - SLGC (Karampura)	10,000	10,000
42	SCS	10,637	10,637
43	Imprest (SOL)	10,368	4,082
44	Samangala Damodaran	10,000	10,000
45	SVS (Karampura)	20,262	20,262
46	Old Lodhi Road	20,000	20,000
47	PVC Office Imprest A/c	2,960	10,000
48	Radharani Chakravarty	9,304	9,304
49	Rajan Krishnan(Imprest) SCCE	10,000	10,000
50	Imprest (VCO,VC)	2,75,000	-
51	Dean SHRM Imprest	25,000	-
52	DEAN (SUS) IMPREST	4,181	-
53	Registrar AUD	20,039	10,449
	Total	9,14,467	5,03,633

AMBEDKAR UNIVERSITY DELHI

Annexure - 9

Bank Balance

(Amount In Rs.)

S. No.	Particulars	2021-22	2020-21
	GIA A/cs		
1	Canara Bank Dwarka - 2226	3,62,82,873	8,85,95,457
2	Canara Bank Kashmere Gate - 51560	8,71,60,039	-3,54,24,869
3	Canara Bank Capital A/c No. 55631	73,13,673	2,55,13,609
4	Canara Bank - NPS Fund - 3877	13,07,456	-9,21,029

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5	Canara Bank - Salary A/c - 54376	10,31,19,149	15,30,56,341
6	Punjab & Sind Bank - 19924	8,13,501	5,77,133
7	Punjab & Sind Bank - 19656	15,55,195	11,78,015
8	Punjab & Sind Bank - Capital A/c - 19657	9,17,486	13,72,344
9	SBI EMD A/c - 9596	42,72,575	48,75,728
	Karampura		
10	Indian Bank - 59362	59,291	1,72,603
	TOTAL	23,30,03,190	23,96,91,828
	Fees A/c		
11	Application Fee A/c 25941	(2,75,018)	-4,53,388
12	Caution Money 56598	(5,74,973)	-5,34,025
13	Course Material A/c 56871	54928	54,079
14	HDFC Tuition Fee 492240	199055	15,38,263
15	ICICI Bank Tuition Fee-63780 1008331	95613161	4,18,15,863
16	Indian Bank A/c 356463 (Scholarship)	(4,38,218)	-1,16,792
17	Indian Bank A/c 56688 (Co-Curricular)	30674	96,527
18	Indian Bank A/c 56779 (Extra Mural)	34,827	-23,165
19	Indusind Bank (A/c No- 0896)	1706389	16,29,493
20	Learning Enhancement A/c 56269	(1,23,473)	-33,390
21	Punjab & Sind Bank (19600)	-	33,53,755
22	Punjab & Sind Bank SWF (19545)	15007680	1,06,51,332
23	Tuition Fee 459545 (Indian Bank)	3,64,389	-46,15,414
	TOTAL	11,32,96,371	5,31,43,030
	Project A/cs		
24	Punjab & Sind Bank - 19379	12,66,389	13,90,326
25	Canara Bank - 4066 CECED	13,47,933	1,54,601
26	Indusind Bank - 99359 (CECED)	855	821
27	Indusind Bank - 99377 (CECED)	1,577	1,516
28	Indusind Bank - 98963	57,426	55,734
29	Indusind Bank 99386	43,515	41,817
30	Syndicate Bank - 7027 TEDI	46,75,305	39,050
31	IDBI Bank Civil Line-0523 (Misc. Project)	17,36,091	12,51,605
32	IDBI Bank 4329 SRTT	26,715	6,90,630
33	Syndicate Bank - 89560 UGC Grant	58,58,403	30,77,186
34	Punjab & Sind Bank - 19655 (Ford Foundation)	26,41,149	31,75,695
35	Punjab & Sind Bank 19669 - (NSDL Projects)	23,799	23,085
36	Punjab & Sind Bank - 19678 (PWC)	48,719	47,289
37	Punjab & Sind Bank - 19670 (Rohini Chadha Foundation)	5,50,641	1,36,815
38	Punjab & Sind Bank - 19738 (DIC)	4,97,140	4,82,511
39	Indian Bank - 33790 (ECCC)	43,344	31,626
40	Canara Bank - 51826 (SIA Unit Project)	7,26,471	7,05,327
41	Punjab & Sind Bank - 20102 (FAUD)	16,31,634	15,52,732
42	Syndicate Bank (Merged with Canara Bank)- 7012	20,89,880	23,25,144
	TOTAL	2,27,67,511	2,09,06,024
	UNIVERSITY DEVELOPMENT FUND		
43	Indian Bank A/c No. 6475140852 (Student Travel)	32,011	31,099
44	Indian Bank A/c No. 6475141595(Academic Chair)	54,072	52,531
45	Indian Bank A/c No. 6475142328 (Research Endowment)	57,814	56,177
46	Indian Bank A/c No. 6475142963(Central Fund)	-9,446	55,606
	TOTAL	1,34,451	1,95,413
	GRAND TOTAL	36,91,99,523	31,39,78,290

T.P. PASRICHA & CO.
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CHARTERED ACCOUNTANTS

DR. B. R. AMBEDKAR UNIVERSITY DELHI

ANNEXURES TO SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2022

Annexure - 10

Fees from Students (Amount in Rs.)

	Particulars	2021-22	2020-21
	Tuition Fee	18,25,63,441	11,26,08,833
Less:	Fee Refund	80,60,341	18,53,385
	Gross Tuition Fee	17,45,03,100	11,07,55,448
Less:	Fees Waiver	7,06,37,235	4,40,41,510
	Total Tuition Fee	10,38,65,865	6,67,13,938
Less:	Transfer to Scholar Ship	1,03,86,587	66,71,394
Less:	Transfer to Learning Enahancement	2,33,69,820	1,50,10,636
Less:	Transfer to SWF	37,45,000	24,58,300
	Total Tuition Fee	6,63,64,459	4,25,73,608

Annexure - 10A

Amount to be transferred to UDF (Amount in Rs.)

	Particulars	2021-22	2020-21
	Tuition Fee	6,63,64,459	4,25,73,608
Add:	Payment less payment in Last year	-	-
Add:	Bank Interest/Sweep Interest Fee	47,30,369	98,57,390
Add:	Other Income	26,935	-
Add:	Prior Period Income	-	-
Add:	Late Fee Fine	3,11,031	1,53,245
Add:	Other Acedemic receipt	8,35,203	12,51,880
Add:	Processing Fee and Other Income	-	-
Less:	Bank charges Fee	76,103	79,540
Less:	Fee Refund charges and Other Misc Charges	-	-
Less:	Foreign Exhange loss	-	1,667
Less:	Other	-	6
	Amount from Fees to be transferred to UDF	7,23,44,099	5,37,54,910
Add:	Overhead income	1,09,964	5,62,914
Add:	Other income of GIA	4,53,847	1,96,901
	Total Amount to be transferred to UDF	7,29,07,911	5,45,14,725

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Lothian Road, Kashmere Gate
Delhi-110006

L.P. PASRICHA & CO. CHARTERED ACCOUNTANTS NEW DELHI

DR. B. R. AMBEDKAR UNIVERSITY DELHI

Annexure - 11

Salaries & Wages

(Amount in Rs.)

S. No.	Particulars	2021-22		2020-21	
		Teaching	Non Teaching	Teaching	Non Teaching
1	Salary	2,86,45,158	3,60,67,126	1,53,83,426	2,13,36,226
2	Grade Pay	-	-		-
3	Basic Pay	17,76,43,385	2,75,23,951	18,77,90,636	3,61,55,625
4	Salary Arrear	56,62,994	5,85,208	7,82,18,224	12,29,531
5	Salary (Campus Development)	-	-	-	41,68,568
6	Salary Expenditure (DIHRM)	1,24,79,272			
	Total	22,44,30,007	6,41,76,285	28,13,92,286	6,28,89,950

Annexure - 12

Salaries of Visiting Professors

(Amount in Rs.)

S. No.	Particulars	2021-22		2020-21	
		Teaching	Non Teaching	Teaching	Non Teaching
1	Salary (Temporary Winter Semester)	-	-	-	-
2	Salary (Visiting Faculty)	-	-	1,63,00,677	-
	Total	-	-	1,63,00,677	-

Annexure - 13

Allowances and Bonus

(Amount in Rs.)

S. No.	Particulars	2021-22		2020-21	
		Teaching	Non Teaching	Teaching	Non Teaching
1	Dearness Allowance	4,53,60,256	71,04,282	3,19,24,413	61,46,456
2	Bonus	-	20,724	-	4,45,020
3	Deputation Allowance	-	-	-	-
4	House Rent Allowance	4,35,42,003	67,81,808	4,18,90,892	84,71,573
5	Transport Allowance	1,16,48,589	23,73,283	1,03,13,510	29,54,057
6	Personal/cash allowance	81,000	1,79,800	7,77,800	1,99,570
	Total	10,06,31,848	1,64,59,897	8,44,06,615	1,82,16,676

Annexure - 14

Retirement and Terminal Benefits

(Amount in Rs.)

S. No.	Particulars	2021-22		2020-21	
		Teaching	Non Teaching	Teaching	Non-Teaching
1	Leave Salary Contribution	-	1,16,286	(5,84,567)	32,851
2	Pension contribution	-	2,18,809	8,82,376	-
3	Gratuity	62,52,918	-	71,14,747	-
4	Leave Encashment	66,08,527	1,67,191	73,79,903	2,11,934
	Total	1,28,61,445	5,02,286	1,47,92,459	2,44,785

AMBEDKAR UNIVERSITY DELHI

Annexure - 15

Payment to Guest/Adjunct/Visiting Faculty

(Amount in Rs.)

S. No.	Particulars	2021-22	2020-21

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1	Adjunct faculty (MS)	78,12,700	27,87,050
2	Adjunct faculty (WS)	49,98,750	52,18,400
3	Guest Faculty (MS)	23,92,750	10,67,450
4	Guest Faculty (WS)	7,18,850	5,09,350
	Total	1,59,23,050	95,82,250

Annexure - 16

Travelling/Conveyance Expenses

(Amount in Rs.)

S. No.	Particulars	2021-22	2020-21
1	TA-Domestic	62,434	1,64,763
2	Conveyence	1,22,007	81,243
	Total	1,84,441	2,46,006

Annexure - 17

Administrative Expenses - Others

S. No.	Particulars	2021-22	2020-21
1	Creches	-	2,482
2	system	11,83,740	10,92,829
3	Foreign Exchange Fluctuation	103	3,081
4	Leasing of House Residential	-	5,80,800
5	Misc. Office Expenses	1,51,487	2,92,774
6	Newspaper Reimbursement	2,88,690	16,435
7	Office contingency	5,42,877	7,93,565
8	Legal Expenses	91,550	9,900
9	Security Expenses	3,97,82,051	4,00,39,866
10	Wages to Contractual Employee	3,64,34,412	3,71,53,270
11	Recruitment Expenses	4,51,678	-
14	Santitation Expense	3,53,894	3,62,562
15	Reimbursement of Mobile Set	4,81,228	-
16	Reimbursement of Brief Case,Ladies Purse,	31,540	-
17	Short and excess	-3	-
	Total	7,97,93,247	8,03,47,564

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I.P. PASRICHA & CO. NEW DELHI CHARTERED ACCOUNTANTS

DR. B. R. AMBEDKAR UNIVERSITY DELHI

Annexure - 18

Salary Payble (Amount in Rs.)

S. No.	Particulars	2021-22	2020-21
1	Siddharth Narayan	61,910	61,910
2	Mr. Praveen Bhatt	66,416	66,416
3	Ms. Manjula Khan	1,42,135	1,42,135
4	Ms. Manjula Khan	16,914	16,914
5	Dr. Rajan Krishnan	1,27,795	1,27,795
6	Ms. Vidya Shivdas	71,613	71,613
7	Mr. Vidya Shivdas	17,143	17,143
8	Dr. Suchitra Balasubrahmanyan	1,41,671	-
9	Sonali Dutta Roy	-	75,000
10	Ashok Mallick	-	7,613
11	Mr. Pankaj Kumar	51,725	
12	Dr. Anup Kumar Dhar	97,486	
	Total	**7,94,808**	**5,86,539**

I.P. PASRICHA & CO. CHARTERED ACCOUNTANTS DELHI

Deputy Registrar (Finance)
Dr. B. R. Ambedkar University Delhi
Lothian Road, Kashmere Gate
Delhi-110006

DR. B. R. AMBEDKAR UNIVERSITY DELHI

RECEIPTS & PAYMENT A/C FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in Rs.)

Receipts	2021-22	2020-21	Payments	2021-22	2020-21
I. Opening Balances			I. Expenses		
a) Cash balance			a) Establishment Expenses	45,48,56,330	28,08,46,535
b) Bank Balance			b) Academic Expenses	14,36,88,019	5,45,42,987
i. Current Accounts			c) Administrative Expenses	14,11,88,500	10,02,05,646
ii. Deposit Accounts			d) Transportation Expenses	38,77,734	27,48,838
-GIA (Share of AUD Centre)	1,00,000	1,50,000	e) Repairs & Maintenance	5,66,41,573	1,68,32,843
-Fees	10,35,37,312	-	f) Finance cost	1,38,831	1,34,136
-Projects	6,66,75,035	-	g) Prior Period expenses	7,65,67,309	3,12,13,095
-UDF	9,81,08,218				
-GIA (NPS)	7,66,24,710				
-UDF (FDR)	23,00,00,000	29,03,00,000			
iii. Savings Accounts					
-GIA	23,06,51,828	73,18,20,128			
-Fees	5,51,83,560	28,73,54,268			
-Projects	2,26,05,034	7,28,34,379			
-UDF	1,95,417	107,53,419			
II. Grants Received			II. Payments against Earmarked/Endowment Funds	3,56,89,183	2,31,32,476
a) From Government of India	-				
b) From State Government	65,56,00,483	38,33,50,000			
c) From other sources					
- UDF	-	-			
- Travel Grants	-	-			
- Advance from PWD	-				
III. Academic Receipts	19,72,14,204	12,06,30,133	III. Payments against Sponsored Projects/Schemes	43,12,467	1,09,71,445
IV. Receipts against Earmarked/Endowment Funds	1,14,77,218	1,29,35,607	IV. Payments against Sponsored Fellowships/Scholarships	3,38,195	4,10,000
V. Receipts against Sponsored Projects /Schemes	1,38,73,237	1,03,96,320	V. Investments and Deposits made		
			a) Out of Earmarked/Endowment funds	-	40,98,73,643
			b) Out of Own Funds (Investments - Others)	3,08,98,159	-
VI. Receipts against sponsored fellowships and Scholarships	4,50,000	3,70,036	VI. Term Deposits with Scheduled Banks	-	-
VII. Income on Investments from			VII. Expenditure on Fixed Assets and Capital Work in Progress		
a) Earmarked/Endowment Funds	43,08,503	84,47,763			
b) Other investments	-		a) Tangible Assets	15,22,82,581	31,81,218
			b) Intangible Assets	[illegible]	[illegible]
			c) Capital Works- in- Progress	1,12,32,700	3,43,86,529
VIII. Interest received on			VIII Other Payments including statutory payments		
a) Bank Deposits	18,06,236	88,72,047			
b) Savings Bank Accounts	82,07,616	5,80,313			
IX. Investments encashed	18,37,78,657	-	IX. Refunds of Grants		
X. Term Deposits with Scheduled Banks encashed	-	-	X. Deposits and Advances		
			- Advance to vendors	1,18,500	-
			- LTC Advances	1,79,600	
			- Deposit - Others (including EMD, Security Deposits)	1,36,63,485	3,53,020
			- Advances to Staff-GIA	1,39,176	25,96,851
			- Advances to Staff-Fees	9,09,569	2,90,498
			- Advances to Staff-Projects	27,93,856	4,79,236
			- Advances to Parties	5,17,30,180	3,000
			- Advances - Travels	5,26,417	-
			- Deposit to Staff	9,79,825	(79,325)
			- Advances Against capital works	3,29,78,379	16,86,82,137
			Other Change in Current Assets		
XI. Other Income (including Prior Period Income)			XI. Other Payments		
- Indirect Income		-	- Payments paid for Dhirpur Pre Campus Project	-	-
- Receipts against projects		-	- Payments against projects	-	-
- Prior Period Income	4,07,271		- Re-imbursement of grants	27,88,402	16,10,67,509
- Receipts against projects	3,46,39,456	1,50,83,310			
XII. Deposits and Advances			XII. Closing balances		
Deposit - Others (including EMD, Security Deposits)	-	-	a) Cash in hand	-	-
Deposit from Students	4,34,13,000	46,20,150			
- Amount received from TPDDL	-	-	b) Bank balances		
- Advance Recovered from Staff - GIA	11,36,833	40,23,177	i) Current Accounts		
- Advance Recovered from Staff - Fees	7,08,780	52,03,993	ii) Savings Accounts		
- Advance Recovered from Staff - Project	7,07,780	15,10,204	-GIA	[illegible]	23,06,51,828
			-Fees	11,30,96,371	5,51,83,560
			-Projects	2,27,67,511	2,26,05,034
			-UDF	1,34,458	1,95,417

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			In Deposit Accounts -UDF (FDR) -Fees -Projects -UDF -GIA (NPS) -GIA (Shares of ALC Centre)	 25,00,00,000 16,61,86,000 1,70,56,181 14,06,77,501 2,72,82,622 1,00,000	 29,00,00,000 18,35,27,112 4,66,79,035 8,82,68,388 7,61,54,790 1,00,000
XIII. Miscellaneous Receipts including Statutory Receipts	-	-			
XIV. Any Other Receipts	-	-			
XV. Amount Received in Fees other than Tuition Fee	5,63,811	10,79,928			
TOTAL	1,96,14,75,247	1,91,00,94,027	TOTAL	1,96,14,75,247	1,91,00,94,027

Rajeev

CONTROLLER OF FINANCE

VICE-CHANCELLOR

Deputy Registrar (Finance)
Dr. B. R. Ambedkar University Delhi
Lothian Road, Kashmere Gate
Delhi-110006

T.R. PASRICHA & CO.
CA
NEW DELHI
CHARTERED ACCOUNTANTS

SEPARATE AUDIT REPORT 2021-22

कार्यालय प्रधान महालेखाकार (लेखा परीक्षा), दिल्ली
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT), DELHI
डी० जी० ए० सी० आर० भवन, आई. पी. एस्टेट, नई दिल्ली 110002
D.G.A.C.R. BUILDING, I.P. ESTATE, NEW DELHI-110002

Registrar Anu Sir 9.6.23

सं:PAG(A)Delhi/AMG-111/3-21/BRAU/SAR-2021-22/2022-23/ दिनांक 09.06.2023

सेवा में,

निदेशक,
उच्च शिक्षा निदेशालय,
रा. रा. क्षेत्र दिल्ली,
बी. विंग, द्वितीय तल,
5, शामनाथ मार्ग, दिल्ली-110054

Vice Chancellor Office
Dy. No. 2095
Date 09/06/23

Please discuss urgently
DR(F) / AR(F)

विषयः- डॉ. बी. आर. अंबेडकर विश्वविद्यालय के वर्ष 2021-22 के वार्षिक लेखों पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदया,

मैं, डॉ. बी. आर. अंबेडकर विश्वविद्यालय, दिल्ली से संबन्धित वर्ष 2021-22 के वार्षिक लेखों पर आधारित पृथक लेखापरीक्षा प्रतिवेदन को विधान सभा के पटल पर रखने के लिए प्रेषित करता हूँ। विधान सभा के पटल पर पृथक लेखापरीक्षा प्रतिवेदन प्रस्तुत करने के उपरान्त, उसकी दो प्रतियाँ (अंग्रेजी एवं हिन्दी में) इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को सूचनार्थ भेजी जाए।

प्रमाणित वार्षिक लेखे तथा पृथक लेखापरीक्षा प्रतिवेदन को विधान सभा के पटल पर रखने तक गोपनीय रखा जाए तथा राज्य विधान मंडल के समक्ष प्रस्तुत करने की तारीख से इस कार्यालय को अवगत कराया जाए। यह पत्र प्रधान महालेखाकार के अनुमोदन से जारी किया जा रहा है।

कृपया पावती भेजें।

संलग्नः यथोपरि

भवदीय,

-sd-

व. उप-महालेखाकार (ए.एम.जी-III)

सं:PAG(A)Delhi/AMG-III/3-21/BRAU/SAR-2021-22/2022-23/97 दिनांक 09.06.2023
प्रतिलिपि सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित की जाती है।

1. महा निदेशक (उत्तरी मध्य क्षेत्र), भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, 09, दीन दयाल उपाध्याय मार्ग, नई दिल्ली-110 124.
2. कुलपति, डॉ. बी. आर. अंबेडकर विश्वविद्यालय, लोथियन रोड, कश्मीरी गेट, दिल्ली 110006.

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व. उप-महालेखाकार (ए.एम.जी-III)

दूरभाष/Telephone.: 011-23454100 फैक्स/Fax : 011-2370 2263. ई-मेल/E-mail : agauDelhi@cag.gov.in

Separate Audit Report of the Comptroller and Auditor General of India on the accounts of Dr. B.R. Ambedkar University Delhi for the year ended 31 March 2022

We have audited the Balance Sheet of Dr. B.R. Ambedkar University Delhi (University) as on 31 March, 2022, the Income and Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 19(3) of the Comptroller and Auditor General (Duties, Powers and Conditions of Service) Act, 1971 read with Section 34 (1) of Dr. B.R. Ambedkar University Delhi Act, 2007. These financial statements are the responsibility of the University's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms etc. Audit observations on the financial transactions with regard to compliance with the Law, Rules and Regulations (Propriety and Regularity) and efficiency-cum performance aspects, etc., if any, are reported through Inspection Reports / CAG's Audit Reports separately.

3. We have conducted the audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides reasonable basis for our opinion.

4. Based on our audit, we report that:

   i. **We had not been provided all the information and explanations** which, to the best of our knowledge and belief were necessary for the purpose of our audit **as detailed in Para A.**

   ii. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in the Format of Financial Statements (Format) for Central Higher Educational Institutions approved by the Ministry of Education, Government of India.

   iii. **In view of the records/information (Para A) not produced to audit we are unable to form opinion on whether proper books of accounts and other relevant records have been maintained by the Board.**

   iv. We further report that:

A. Important records/information not furnished

The University failed to furnish the following important information/records to audit:

i) Details of Assets of ₹ 12.67 crore held against the designated/earmarked/endowment fund of ₹ 72.76 crore.

ii) Details of stale cheques amounting to ₹ 81.89 lakh.

iii) Value of LCD projector and LED projector stolen from Lodhi Road Campus of the University and not adjusted in accounts.

iv) Details of stage of completion of work and how same accounted in books of accounts in respect of Advance of ₹ 31.42 crore given to PWD.

v) Reasons for difference between the provision of ₹ 67.76 lakh made for Leave Encashment in accounts and to be made as per actuarial valuation report.

vi) Assets wise detail of depreciation worked out by the University.

vii) Adjustment of ₹ 7.67 crore made twice in accounts as prior period expenses.

viii) Relevant vouchers and supporting documents for adjustment made in Prior Period Expenses of ₹ 4.22 crore.

ix) Bank interest certificate for 21 Sweep in Bank Accounts.

B. BALANCE SHEET

Sources of funds

1. Corpus/Capital Fund- (Schedule 1) - ₹ 125.76 crore

The University during the year 2021-22 made rectification for prior period expenses of ₹ 7.67 crore which was wrongly booked as Capital Work in Progress (CWIP) during earlier years. It was done by reducing ₹ 7.67 crore (prior period rectification) in Corpus/Capital Fund and adding ₹ 3.15 crore there under capitalization of Fixed Assets being utilisation of Grants for Capital Expenditure and putting net effect of (-) ₹ 4.52 crore in the Fund.

Further in above head, addition of ₹ 7.67 crore was also shown as "Adjustment for Prior Period Revenue Expenditure debited under Corpus Capital for 2020-21". This entry is wrongly made as during 2020-21 no Prior Period Expenditure was debited. Instead Capital Expenditure was credited and for this necessary corrective action has already been made by reducing ₹ 7.67 crore as commented in first para. Thus corrective action for prior period expenditure of ₹ 7.67 has been made twice in accounts.

This resulted in overstatement of Corpus/Capital fund by ₹ 7.67 crore. The University had not furnished any details for adjustments made twice, in the absence of same the impact on other head could not be ascertained in audit.

2. Designated/Earmarked/Endowment Funds (Schedule 2)- ₹ 72.76 crore

As per requirement of the format of accounts, the above funds should show the assets which are represented by these funds in the form of cash and bank balances, investments and interest accrued and not due. However, no such disclosure made in the above schedule as per requirement of format of accounts.

Despite similar comment on the accounts for the years 2019-20 and 2020-21, no corrective action has been taken by the University.

Current Liabilities and Provisions (Schedule-3)
Current Liabilities
Deposits from Students (Annexure 1)

3. **Caution money – ₹ 3.69 crore**

i. As per the requirement of Format of accounts Caution Money refundable to the students during 12 months from the balance sheet date should be shown separately i.e. 'From current students' and 'From ex –students. However, accounts do not depict the caution money received from students as required by the format of accounts.

ii. The Caution Money above represents amount received from students and accumulated interest thereon after adjusting payments made till 31 March 2022. However there is mismatch in closing balances of the caution money amount as per information provided by the University and balances as per financial statements as detailed below:

(Amount ₹ in lakh)

Sl. No.	Particulars	Amount as per information furnished	Amount as per Financial Statements	Difference
1	Caution Money received during the year 2021-22	82.60	89.17	6.57
2	Expenditure out of caution money during the year 2020-21	32.68	51.44	18.76
3	Closing balance of Caution Money as on 31 March 2021 (without interest) after adjusting payments	247.90	336.93	89.03

No reasons for difference between two figures furnished by the University, in the absence of the same it could not be verified in audit.

4. **Sundry Creditors ₹ 14.71 lakh**

The above includes ₹ 13.08 lakh of sundry creditors which were outstanding for more than three years. The University has neither obtained any confirmation from the creditors nor reviewed the liability. In the absence of the same, the extent of overstatement/understatement of Liability/Income could not be ascertained in audit.

5. **Deposit – Others – ₹ 41.11 lakh**

The above includes ₹ 34.38 lakh being deposits outstanding for more than three years. However these deposits were not reviewed by the University. In the absence of the details the extent of overstatement/understatement of liability could not be ascertained in Audit.

Other current liabilities

6. Unutilised Grants (Schedule 10) - ₹ 54.32 crore

As per Utilization certificates for the year 2021-22 submitted by the University to the Directorate of Higher Education (DHE) on 17 October 2022, the unspent balance of Grants-in-aid of ₹ 54.32 crore represented as Cash in hand/ Bank by ₹ 21.89 crore and unadjusted advances by ₹ 32.43 crore as on 31 March 2022. However, from the further details provided in the Utilization Certificate for cash in hand and banks, it was observed that there is a difference of ₹ 61.98 lakh in between the two accounts of unspent GIA cash in hand and bank for capital assets and unspent grant for salary and general as detailed below:

(Amount ₹ in Lakh)

Sl. No.	Particulars	As per Utilisation Certificate for 2021-22	As per further details of grants position at the year end and bank account in annual accounts	Difference
1	**For creation of Capital Asset**			
	Cash in hand/bank	1,193.14	84.31	1,108.83
2	**For Salary and General**			
	Cash in hand/bank*	995.40	2,166.21	(-)1,170.81

* considering Grant receipt as Cash in hand/ bank for Salary and general.

The difference reflected that funds kept in Banks for creation of Capital Assets and Salary/ General were not separated from other funds. The above figures need to be reconciled.

Other Liabilities

7. Amount Payable (Annexure-6)- ₹ 27.33 crore

The above includes ₹ 14.34 lakh being stale cheques appearing as liability for more than three years. Since the liabilities for stale cheques outstanding for more than three years it should be written back after thorough examination.

This resulted in overstatement of Other liabilities and understatement of Income by ₹ 14.34 lakh, each.

Application of Funds

8. Fixed Assets- Tangible Assets- (Schedule 4)- ₹ 162.58 crore

i. The above does not include ₹ 3.82 crore being work relating to multi-purpose block, store and electrical substation at Karampura Campus which was completed on 23 February 2021 at a cost of ₹ 4.94 crore. During 2019-20 for same work the work in progress amounting to ₹ 1.13 crore was wrongly capitalized and depreciated instead of depicting it under CWIP. During 2020-21 same incomplete work amounting to ₹ 1.42 crore was shown as CWIP.

This resulted in understatement of Fixed Assets by ₹ 3.82 crore, overstatement of CWIP by ₹ 1.42 crore and understatement of Depreciation for the prior period (2020-21) and current year (2021-22) by ₹ 13.81 lakh, each. Consequently Deficit has been understated by ₹ 27.62 lakh.

ii. The above includes ₹ 34.15 lakh being furniture items received in 2020-21 but capitalised in current year 2021-22.

This resulted in understatement of Prior Period Expenses (on account of depreciation) and overstatement of Fixed Assets (Net Block) by ₹ 2.56 lakh, each. Consequently, the Deficit has also been understated to the same extent.

iii. The above includes ₹ 8.21 lakh expenditure incurred on purchase of 181 number of HP Laser Jet toner Cartridge. As toner cartridge item are of revenue nature (Printing and Stationary-consumption), the same should have been booked as Administrative and General Expenses.

This resulted in overstatement of Fixed Assets (Net Block) by ₹ 8.21 lakh, Depreciation by ₹ 0.62 lakh and understatement of Administrative and General Expenses by ₹ 8.21 lakh. Consequently, Deficit has also been understated by ₹ 7.59 lakh.

iv. The University disposed off various obsolete and unserviceable assets with Gross value of ₹ 8.19 lakh and depreciated value of ₹ 2.91 lakh during the year 2021-22 (October 2021). However, no deductions from the Fixed Assets schedule and depreciation has been made.

This resulted in overstatement of Fixed Assets (Gross Block) by ₹ 8.19 lakh, Fixed Assets (Net Block) by ₹ 2.91 lakh and Accumulated Depreciation by ₹ 5.28 lakh.

v. The above does not include ₹ 2.23 lakh being depreciation wrongly deducted from the Gross block of Fixed Assets (Office Equipment-Air Conditioner) instead of Deduction/Adjustments from Depreciation. This resulted in understatement of Gross block of Fixed Assets (Office Equipment-Air Conditioner) and overstatement of Closing balance of Depreciation by ₹ 2.23 lakh, each.

9. **Fixed Assets-(Schedule 4B, 4C)**

The University has prepared schedule 4B and 4C for fixed assets of Kashmere Gate, Karampura campus respectively. Further no separate schedule prepared for campuses situated in, Lodhi Road and Qutub Institutional Area. In respect of Karampura Campus Schedule 4C does not depict the following Fixed Assets:

Sl. No.	Assets Purchased/ Installed
1	Furniture for ₹ 34.15 lakh (M/s Duaco Equipments) (capitalized in 2021-22)
2	HVAC work at main block of Dr. B.R. Ambedkar University at KaramPura Campus (capitalized in 2020-21)
3	Equipments for ₹ 19.36 lakh for SVS Kitchen (M/s Royal Equipment Co) (capitalized in 2021-22)
4	Furniture for ₹ 21.24 lakh (M/s Duaco Equipments) (capitalized in 2021-22)
5	Equipments for Creche Room for ₹ 4.04 lakh (capitalized in 2021-22)
6	Equipments for SVS Kitchen for ₹ 2.15 lakh (capitalized in 2021-22)
7	Providing of water supply fittings SVS Kitchen for ₹ 1.05 lakh (capitalized in 2021-22)

Current Assets-(Schedule 7)

10. **Sundry Debtors**
Debts outstanding for a period exceeding six months - ₹ 14.82 lakh
Others (TDS recoverable from Debtors) – ₹ 6.63 lakh

i. The above includes ₹ 15.80 lakh (₹ 2.77 lakh for 2020-21 and ₹ 13.04 lakh for 2021-22) on account of TDS on GST relating to GIA Capital account. The University stated that the payment was made from Grant in Aid (GIA) General account for GIA capital account for TDS on GST which is to be transferred back to GIA General Account. However, the same has not been adjusted by the University.

This resulted in overstatement of Sundry Debtors and understatement of GIA General Bank Balance.

ii. Debts outstanding for a period exceeding six months includes ₹ 0.28 lakh which was outstanding for more than three years. However, no provision for doubtful debts made in accounts. This resulted in overstatement of Current Assets (Sundry Debtors) and understatement of Deficit by ₹ 0.28 lakh, each.

11. **Cash and Bank Balances-with Scheduled Banks-(Annexure 9)- ₹ 36.92 crore**

The above represents balances of 46 Saving-cum Auto Sweep Bank Accounts in various Banks as on 31 March 2022. It is noticed from Bank Reconciliation Statements (BRS) in respect of 12 Banks, there were differences in balances as per Cash Book and Bank Statements issued by the Bank. These difference are due to amount credited by bank but not deposited (₹7.32 lakh) by the University, amount debited by bank but not credited (₹ 8.80 lakh) by the University and amount deposited by the University but not credited (₹ 2.52 lakh) by bank relating to transactions for the period May 2017 to July 21. Thus, in absence of the reconciliation of these amounts since long, audit could not vouched safe these unreconciled balances.

Loans, Advances & Deposits (Schedule 8)

University Development Fund Accounts – ₹ 280.84 lakh

12. **Advance for UGC XII Plan funding (Schedule 8.10): ₹ 2.80 crore**

The above includes ₹ 2.80 crore on account of UGC XII Plan funding (UGC Account Syndicate Bank) appearing in accounts since 2019-20. The University had incurred expenditure of ₹ 6.70 crore upto March 2020 against receipt of ₹ 4.20 crore from UGC and difference of ₹ 2.50 crore was utilised from the University Development Fund (Central Pool). The University claimed (March 2021) reimbursement of ₹ 2.50 crore from UGC which has been wrongly depicted in accounts as Advance under University Development Fund Accounts instead of showing the same as Other Receivables(Receivable from UGC).

This resulted in understatement of Other Receivables (Grants receivable from UGC) by ₹ 2.50 crore, UDF Bank account (Central Pool) by ₹ 30 lakh (as ₹ 2.80 crore was transferred from this account towards reimbursement) and overstatement of Advances (University Development Fund Account) by ₹ 2.80 crore.

13. **Income Accrued: ₹ 2.43 crore**

The above includes ₹ 2.43 crore being accrued interest on University Development Fund (UDF). The University had made Fixed Deposit (FD) Investment of ₹ 29 crore in 2019-20 (October 2019) and the matured amount of FD was reinvested every year thereafter. The accumulated interest on the FD of ₹ 29 crore during the period from October 2019 to March 2022 comes to ₹ 4.34 crore (as per the details of FDRs furnished by the University and calculated by audit), however, the accounts depicts amount of Fixed Deposit as ₹ 29.00 crore and Accrued Interest of ₹ 2.43 crore only (as per the statement received from bank and FD receipt). Due to discrepancy between the two records (the interest accrued statement and details of FDRs) and in the absence of a reconciliation, the same could not be vouched safe in audit.

C **INCOME AND EXPENDITURE ACCCOUNT**

Expenditure

Staff Payments & Benefits (Establishment Expenses)-(Schedule 15):₹ 45.89 crore

14. **Retirement and Terminal Expenses:₹ 1.34 crore**

As per format of accounts provision for actuarial valuation for teaching and non-teaching staff should be shown separately in accounts. However, same has not been shown separately.

15. **Academic Expenses (schedule 16): ₹ 13.90 crore**

The above does not include ₹ 42.65 lakh being amount payable to the visiting and adjunct faculty as pay for Monsoon Session 2021 for which no provision has been made in accounts. This resulted in understatement of Academic Expenditure and Current Liabilities by ₹ 42.65 lakh, each. Consequently Deficit for the year has been understated to the same extent.

16. **Administrative and General Expenses (Schedule 17): ₹ 14.11 crore**

i. The above does not include ₹ 5.21 lakh being 40 *per cent* share of electricity charges, payable to Registrar, IGDTUW for the period from 16 March 2022 to 31 March 2022 (calculated on basis of previous demand). This resulted in understatement of Administrative and General Expenditure and Current Liabilities by ₹ 5.21 lakh. Consequently, Deficit for the year has also been understated to the same extent.

ii. The above does not include ₹ 4.28 lakh being the amount payable M/s Power Grid Corporation of India Ltd for providing 100 MBPS MPLS VPN connectivity between Kashmere Gate, Karampura and Lodhi Road Campuses for the period from 01 January

2022 to 31 March 2022. This resulted in understatement of Administrative and General Expenses and Current Liabilities by ₹ 4.28 lakh. Consequently, Deficit for the year has also been understated to the same extent.

17. Repairs and Maintenance (Schedule 19): ₹ 3.95 crore

The above includes ₹ 4.90 lakh being amount paid to M/s Malika Air Conditioning Co towards Supply and Installation of Split Air Conditioners on rent at Kashmere Gate and Lodhi Road Campus of University. The amount has been wrongly booked under Repair and Maintenance Expenses instead of Administrative and General Expenses (Rent, Rates and Taxes). This resulted in overstatement of Repair and Maintenance Expenses and understatement of Administrative and General Expenses by ₹ 4.90 lakh, each.

18. D. Notes to Accounts (Schedule 24)

a. Government of National Capital Territory of Delhi (GNCTD) approved (2.03.2021) the merger of Delhi Institute of Heritage Research and Management (DIHRM), an autonomous organization for teaching and research in heritage management, as School of Heritage Research and Management of Dr. B. R. Ambedkar University, Delhi. The GNCTD decided to transfer all movable assets and liabilities including various funds, courts cases, etc. of DIHRM to the University on "as is where is basis" and transfer the right to use after approval by Hon'ble Lt. Governor of Delhi (June 2021).

However, no details regarding the merger of the assets and liabilities of the DIHRM with the University was found in the financial statements of University except provision of salary expenses. Further no disclosure regarding the above merger, reason for inclusion/ non-inclusion and impact of the merger on the University has been provided in the Notes to Accounts. In absence of the details, the impact of the merger i.e. understatement or overstatement of the assets and liabilities of the University could not be vouched safe in audit.

b. As per the Significant Accounting Policy No. 8 under Schedule 23, "The income from investment of each Endowment Fund is added to the Fund. The interest on Savings Bank Account is also added to each Endowment Fund. The expenditure is met from the interest earned on investment of the respective Endowment Funds and the balance is carried forward." Further, format for accounts (Schedule 2 A) also states that total expenditure during the year should normally be less than the total accumulated interest, as only the interest is to be used for the expenditure on the object of the endowments (except endowment for chair).

Audit observed that the Expenditure on the object during the year in Schedule 2 A has been reduced from the Endowment Fund directly and not from the Interest amount and moreover, no disclosure has been made in Notes to Accounts. Further, it was observed that in Schedule 2 A, in case of Scholarship Fund and Application fee Fund, the Expenditure on the object during the year is more than the accumulated interest on the respective endowment fund and same has not been disclosed in Notes to Accounts.

c. As per the Format of Financial Statements, Contingent Liabilities should be disclosed in Notes to accounts. However, no such disclosure regarding contingent liabilities or pending court cases has been made in Notes to Accounts, though 14 number of court cases and one arbitration case were pending as on 31 March 2022.

d. As per the Format of Financial Statements, Contingent Liabilities should also show Commitments for Capital Account not provided for, which arise in terms of contracts/arrangements in terms of which, amount would have to be paid for acquisition/construction of assets as and when they take place. However, Capital Commitments for capital works awarded by the University not disclosed in Notes to Accounts.

e. As per the Format of Financial Statements, Notes to Accounts need to reflect Related Party Disclosures in respect of transactions between the Educational Institution and its Key Management Personnel or the relatives of the Key Management Personnel. However, no such disclosure for Related Party Transactions has been made in the Notes to Accounts.

f. The Other Liabilities (Amount Payable -Annexure 6) includes ₹ 1.79 crore on account of NPS Fund Employee share (academic staff), out of which ₹ 52.14 lakh pertains to 15 employees who have left the University without generation of PRAN against which the NPS liability can be deposited. The fact has not been disclosed in the Notes to Accounts.

g. At Note 1 (l) of Notes to Accounts it has been stated that Assets purchased out of sponsored projects had been depicted in Appendix-1. However, no such Appendix was found attached with the financial statements.

E. **19. General**

The Annual Accounts and Separate Audit Report of the University for the Financial Years 2017-18 to 2020-21 had not been placed before the Delhi Legislative Assembly as required under Section 34 (4) of the University Act.

F **RECEIPTS AND PAYMENTS ACCOUNTS**

20. As per Generally Accepted Accounting Principles Receipts and Payments account shall include only cash transactions and should not include receivable/payable amounts. Further as per format of accounts, the figure of Receipts of Grants during the year in Schedule 10 (Grants/Subsidies) tally with the figure of Receipts of Grants in the Receipts and Payments Account.

On review of records following discrepancies were observed in this regard: -

i. The Receipts and Payments Accounts shows Grants Received of ₹ 63.57 crore from State Government, however, Schedule-10 (Grants/Subsidies) shows Receipts of grant during the year as ₹ 54.98 crore.

ii. The Receipts and Payments Accounts shows payment of ₹ 7.45 crore towards Prior Period Expenses, however, these payments are not cash transactions and only adjustments for prior period expenses, therefore same has been incorrectly depicted on payment side of Receipts and Payments Account.

G. GRANTS-IN-AID

The University received Grants-in Aid of ₹ 56.98 crore during the year 2021-22. After taking into account the opening balances of ₹ 66.40 crore, Grants adjustment of ₹ (-) 0.30 crore, interest earned of ₹ 0.03 crore and amount of interest transferred to GIA of ₹ 0.83 crore, total funds available worked out to ₹ 123.94 crore. The University could utilize a sum of ₹ 66.87 crore during the year out of available grants, leaving an unutilized grant of ₹ 57.07 crore as on 31 March 2022.

v. In view of the information not furnished by the University as stated in the paragraph '**A**', we are unable to form an opinion that the Balance Sheet, Income and Expenditure Account and Receipts and Payments account dealt with by this report are in agreement with the books of accounts. The important comments noticed during audit are stated in paragraphs **B to G** and other matters are stated in the ***Annexure-I***.

For and on behalf of the
Comptroller & Auditor General of India

Place: New Delhi
Date: 08·06·2023

Principal Accountant General (Audit), Delhi

Annexure-I

1. **Adequacy of Internal Audit System**

The University did not have an Internal Audit System of its own or outsourced, hence no Internal Audit was conducted during 2021-22.

2. **Adequacy of Internal Control System**

Internal Control System of the University is inadequate as can be seen from the following shortcomings:

(i) There was no mechanism to review/ obtain confirmation of balances from debtors and creditors at year end.

(ii) Instances of cheques deposited in Bank for which no credit was given in University's Account and Bank withdrawals for which no details were available with University remained under reconciliation despite lapse of substantial time.

(iii) Audit observed that there was no adequate system of monitoring the advances given against various works, assessing the work done against these advances and subsequent timely adjustment with the correct account indicating weak internal control. Instances were noticed where no details of works against advances were available and where advances had not been adjusted for works that were completed one to two years back.

(iv) Fixed assets were not depicted under the appropriate campuses in the Sub schedules of Fixed Assets.

3. **System of physical verification of Fixed Assets**

Rule 213 (Physical Verification of Fixed Assets) of General Financial Rules 2017 stipulates that the Fixed Assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register and discrepancy, if any shall be promptly investigated and brought to account.

During the course of audit, it was noticed that:

i. During stock verification of library books for the year 2020-21, conducted w.r.t. Kashmere Gate Campus in July 2021 and w.r.t. Karampura Campus in March 2021, 400 books valuing ₹ 6.31 lakh were found untraceable.

In other attempt to trace the missing books at Kashmere Gate campus, University traced a total of 18 books (July 2022) and thus 382 number of books valuing ₹ 6,01,055 (₹ 5,98,104 for Kashmere Gate Campus and ₹ 2,951 for Karampura Campus) remained untraceable. In this regard, Registrar, AUD recommended (Sept 2022) administration section to constitute a committee which would provide suggestions whether to write off or any other suggestion as per rules for further action on part of library.

Audit observed that no such committee has been constituted (January 2023). These untraceable books, pertaining to the period 2020-21, need to be adjusted in Assets.

ii. The University conducted physical verification of Fixed Assets for the year 2019-20 and certain surplus and deficiencies were found during physical verification (Kashmere Gate Campus). Further, physical verification for the year 2020-21 was carried out in June 2022. However, the report for Kashmere Gate campus was provisional since the adjustment entry for the deficiency/excess in Fixed Assets for the year 2019-20 was not carried out. The process for Physical Verification of Assets for the year 2021-22 is ongoing. In the absence of timely determination of reasons for surplus/ deficiencies, subsequent adjustment and reconciliation with books of accounts, the discrepancy if any and understatement/ overstatement of fixed assets could not be vouched safe in audit.

4. System of physical verification of Inventory

No physical verification of the inventory has been carried out for the year 2021-22.

5. Regularity in payment of statutory dues

As per the record furnished to audit, no irregularity was noticed in payment of statutory dues.

Sr. Dy. Accountant General (AMG-III)