



Dr. B.R. Ambedkar University Delhi

Minutes of the Emergent (45th) Meeting of the Board of Management

Held on 15.12.2023 at 12:00 Noon

Dr. B.R. Ambedkar University Delhi

(Established by Govt. of NCT of Delhi vide Act 9 of 2007)

No. AUD/26-2(13)/Gov./45th BoM/2023

Dated: 15.12.2023

The Emergent (45th) Meeting of the Board of Management was held on 15.12.2023 at 12:00 Noon in the Conference Hall, Dr. B. R. Ambedkar University Delhi, Kashmere Gate Campus, Lothian Road, Delhi 110 006.

The following members were present:

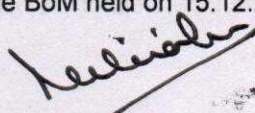
1. Professor Anu Singh Lather, Vice Chancellor, Dr. B. R. Ambedkar University Delhi - Chairperson
2. Shri Bhupesh Chaudhary, IAS, Director (Higher Education), GNCTD, representative of Secretary (Higher Education), Government of NCT of Delhi, attended the meeting on behalf of Secretary (Higher Education), Government of NCT of Delhi
3. Professor Satyaketu Sankrit, Dean, School of Letters and Dean, Academic Affairs, Dr. B. R. Ambedkar University Delhi
4. Professor Kartik Dave, Dean, School of Business Public Policy and Social Entrepreneurship, Dr. B. R. Ambedkar University Delhi
5. Professor Babu P. Remesh, Dean, Research & Consultancy, Dr. B. R. Ambedkar University Delhi
6. Shri Ravindra Kumar, Deputy Secretary (Finance), GNCTD, representative of Secretary (Finance), Government of NCT of Delhi, attended the meeting on behalf of Principal Secretary (Finance), Government of NCT of Delhi – Joined Online
7. Shri Rajeev Talwar, Controller of Finance, Dr. B. R. Ambedkar University Delhi – Special Invitee
8. Dr. Nitin Malik, Registrar, Dr. B. R. Ambedkar University Delhi & Secretary, BoM

The minutes of the meeting are as follows:

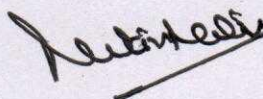
Opening remarks by the Vice Chancellor

At the outset, the Vice Chancellor extended warm welcome to all the members. The Vice Chancellor informed the members about the following initiatives that have been taken by the University since the last meeting of the Board of Management held on 29 May, 2023.

- It was informed that the 12th Annual Convocation of Dr. B. R. Ambedkar University Delhi is scheduled to be held on 20.12.2023. Hon'ble Lt. Governor of Delhi, Shri. Vinai Kumar Saxena, in his capacity as the Chancellor of the University will preside over the Convocation ceremony. Mr. Suman Bery, Vice Chairperson, NITI Aayog, will deliver the convocation address as a Chief Guest. Ms. Atishi, Hon'ble Education Minister will be the Guest of Honour during the Convocation.
- The School of Education Studies organised a workshop on "Resilience as Affirmative Practice" in collaboration with The Red Door, as part of the Industry-Academia Linkage initiative of the University on 7 June 2023, at Lodhi Road campus.



- Inaugural ceremony of 3rd Annual research festival "Shodhotsav 2023" was organised on 7th August 2023 at India International Centre. A talk on "Lens on Life: Exploring Social Realities through Photography" was delivered by Padma Shri Raghu Rai during the ceremony.
- As part of the Shodhotsav 2023, University organized:
 - (i) A National Conference for Young Scholars on "Understanding the Social: Theories, Methods and Practices" on 22 and 23 August 2023 at the KG Campus.
 - (ii) G-20 Research Conclave for Faculty and Researchers titled as "Knowledge Exchange in a Globalized World" during 31st Aug – Sep 1, 2023 in Karampura Campus.
- To mark the 76th year of Indian Independence, and as part of the Government of India's "Meri Maati Mera Desh" campaign, Dr. B.R. Ambedkar University Delhi has organised a Pottery Workshop & Tree Plantation on Monday, August 14, 2023 in Kashmere Gate Campus.
- University celebrated 77th Independence Day of India on 15th August, 2023 at Karampura Campus. The celebrations included Women Inspire Calendar 2023-24, Felicitation of Women Security guards, Felicitation of University's brave security guard and release of the Book "Unsung Heroes of Delhi".
- The Common Orientation for Undergraduate students of Academic Year 2023-24 was organised on 23rd August 2023 at KG Campus. Shri Naveen Gulia, Renowned Author and Motivational Speaker graced the occasion as chief guest.
- A delegation of Universitas Lambung Mangkurat (FKIP, ULM), Indonesia visited the University on August 24, 2023 with a purpose to explore collaboration possibilities between the two institutions and signing of an MOU in near future.
- The Research and Development Division organized a Second Research Awards Ceremony on 05th September 2023 in which AURPIS research awards for Publication by faculty members and AUDMRF certificates for Research Scholars were distributed. The Address was delivered by Prof. Anil Sahasrabudhe, Chairman, Executive Committee, National Assessment and Accreditation Council (NAAC).
- It was informed that the University organised a full day workshop on the theme 'Harnessing Artificial Intelligence for Social Sciences & Humanities' for AUD faculty members and research scholars on 12th September 2023 at the Indian Habitat Centre. The expert/panellists included Prof. Santanu Chaudhuri, Director (IIT-Jodhpur), Prof. Bhabatosh Chanda, Indian Statistical Institute (Retd.), Prof. Ashok Choudhuri, Institute of Liver and Biliary Sciences, New Delhi, Prof. Ruchika Malhotra and Prof. S Indu from DTU, Prof. Vasudha Bhatnagar, DU etc.
- The School of Heritage Research and Management (SHRM) organised "Living with Heritage", a 2 week programme on "Heritage Appreciation and Conservation" during 12-22 September 2023 at SHRM Campus with the objective of creating heritage awareness and curiosity among citizens of Delhi. Dr B R Mani, Director General,



National Museum delivered Inaugural Address. Program included basics of Indian archaeology, conservation, curated visits to National Museum, Mehrauli Archaeological Park and Sanjay Van Biospheric Heritage Reserve.

- हिन्दी दिवस के उपलक्ष्य में विश्वविद्यालय द्वारा कश्मीरी गेट कैम्पस में दिनांक 14 सितम्बर 2023 को राष्ट्रीय संगोष्ठी एवं कवि सम्मेलन का आयोजन किया गया जिसमें देश के जाने माने कवियों ने अपनी प्रस्तुति दी।
- School of Education Studies of University organized a special lecture on "Ethics of fieldwork in conducting educational ethnographic research" on 15.09.2023 at Lodhi Road Campus.
- The School of Vocational Studies (SVS) organized the Students Exchange Programme with the University of Ladakh for one week during 1st to 8th October 2023 as per the MoU signed between Dr B. R. Ambedkar University and the University of Ladakh. During the students exchange programme, 15 students from the B.Voc. (Tourism and Hospitality) attended the programme at the Leh campus of University of Ladakh.
- The School of Liberal Studies (SLS) organised a workshop on "Salt, Protest and Public Health in Modern India, Past and Present" on 1st Nov 2023 at India International Centre, New Delhi. Prof. Miles Taylor, Humbolt University, Berlin delivered a lecture in the workshop.
- University organized a day long Symposium on Sustainable Development Goals with theme "Fostering Sustainable Development through Education (SDG 4) and Climate Action (SDG 13)" on 3rd November 2023 in India Habitat Centre, New Delhi. Panellists included faculty members from DU, JNU, IGNOU, NEUPA as well as specialist from NDMA, National Geospatial Programme and senior bureaucrats of central and state governments.
- School of Heritage Research and Management (SHRM) celebrated the Heritage Week during 21-28 November 2023 under the aegis of SDG 11.4. The Inaugural ceremony was organised on 21st November 2023 at SHRM campus, Qutab Institutional Area, New Delhi.
- Outreach and Extension Division conducted Gender Awareness program for students in connection with SDG 5 and UN fortnight on Violence against Women on 1st December 2023.

➤ **G-20: Activities to commemorate the presidency of G-20 by India**

University organised various activities and events to commemorate the presidency of G-20 by India. A total 83 activities/events were organised by the University at its different campuses. Some of the major activities/events are:

Sl.	Event/Activity	Date
1	Argentina Cuisine Food Festival	10.02.2023
2	Inter-University Ideathon competition	
3	Cyber Security Awareness Programme	13.02.2023
4	G20 Quiz Competition	

Sl.	Event/Activity	Date
5	Strengthening Academic relationship with G20 partners	
6	Food Fest - Australia	15.02.2023
7	Painting Competition for School Students	20.02.2023
8	Food Fest - Brazil	22.02.2023
10	G20 Webinar	28.02.2023
11	G20 Interaction with French Author Corrine Morel Darleux	03.03.2023
12	Case Study Challenge (Inter University) Launched	17.03.2023
13	G20 Hackathon	26.03.2023
14	G20 Poster Competition	27.03.2023
15	G20 Photography Competition	
16	G20 Art Competition	
17	G20 Panel Discussion Women Entrepreneurship: Opportunities and Challenges	28.03.2023
18	Cycle Relay	05.04.2023
19	G20 Ambedkar Memorial Painting Competition	13.04.2023
20	Ambedkar Memorial Street Play Competition	
21	G20 Debate Competition	24.04.2023
22	G20 Heritage Walk -Delhi 6 (SHRM)	26.04.2023
23	Workshop on Case Writing	1-2 May 2023
24	G20 Research Methodology Workshop on Labour Studies	10-12 May 2023
25	MBA IEVD Mela	01.06.2023
26	G20-Jan Bhagidari-Webinar-Future of Work	02.06.2023
27	G20-Jan Bhagidari-Skilling-Focussed Group Discussion	06.06.2023
28	G20-Jan Bhagidari-SES TRD	07.06.2023
29	Tree Plantation Drives across University Campuses - SHE - Meri Maati Mera Desh campaign	14.08.2023
30	Kavi Samellan (Hindi Department)	18.08.2023
31	Webinar - Pravasiya	18.08.2023

➤ **Admission for Academic Year 2023-24**

- The admission process for University's undergraduate and post graduate programmes completed in October 2023.
- A total 472357 registrations for the UG and 192750 registrations for the PG admissions were received on NTA portal for the admissions in the University.
- It was informed that AUD has been chosen as 4th university in the priority list of top 10 Universities by the applicants.
- The final paid applications for UG and PG programmes are 23,328 and 7,710 respectively.
- University admitted a total 743 students against intake of 887 (excluding supernumerary seats) in undergraduate programmes. A total 894 students were admitted against intake of 1154 seats (excluding supernumerary).
- **Ph.D. Admission:** University has released notification on 17th October 2023 for admission to its Ph.D. programmes for a total 177 seats in 21 programmes.
- The total No. of applications received for Ph.D. programmes is 1613 and admission is under process.

➤ **Updates on Placement for the Year 2023-24**

- The Training & Placement Cell for Academic Session 2022-23 organized 91 campus placement and Internship drives. A total 168 students were selected by the various companies including Axis Bank, Jaro Education, HCL Technologies, Teachnook, Analah Capital Pvt. Ltd., the Outlook Group etc.

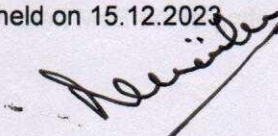
Memorandum of Understanding (MoUs) with other Universities

During last 3 Months University has signed MoUs with:-

- Khwaja Moinuddin Chisti Language University (KMCLU), Lucknow: on 30th May 2023, at KG Campus, Dr. B. R. Ambedkar University Delhi.
- Indira Gandhi Delhi Technological University (IGDTUW), Delhi: on 04th August 2023, at KG Campus, Dr. B. R. Ambedkar University Delhi.
- MoU with Shri Vishwakarma Skill University (SVSU) was signed on 12.10.2023.
- MoU with University of Science & Technology (UST), Meghalaya was signed on 2nd November 2023.
- MoU with National Minorities Development and Finance Corporation (NMDFC) was signed on 30th November 2023.
- MoUs with following Universities/Institutions are in pipeline
 - (i) JNU
 - (ii) IIM Shilong
 - (iii) Jamia Millia Islamia
 - (iv) IGNOU
 - (v) IIIT
 - (vi) DSEU
 - (vii) DIPSAR
- The School of Liberal Studies (SLS) organized a two-day 'Training program on Capacity Building' on the 13th-14th December 2023 at our Kashmere Gate campus for officials from the National Minorities Development and Finance Corporation (NMDFC), Ministry of Minority Affairs, Government of India. Officials from 15 states participated in the training program.

Agenda 45.1 :: To consider the conferment of degrees and diplomas to the Graduands in the 12th Annual Convocation of Dr.B.R. Ambedkar University Delhi as resolved by the Academic Council in its 32nd meeting held on 12.12.2023

It was submitted to the Board of Management that the Academic Council in its 32nd meeting held on 12.12.2023 had resolved to approve the conferment of degrees/diplomas to Graduands in its 12th Annual Convocation of Dr. B.R. Ambedkar University Delhi who had successfully completed all the assessment requirements of courses in the year 2023. The Academic Council had noted that a total of 1089 (tentative) students in the following Schools will be conferred with



PhD, MPhil, MBA, M.Voc, MA, B.Voc, BA (Hons) Degrees in various fields of studies during the 12th Annual Convocation of Dr. B.R. Ambedkar University Delhi scheduled to be held on Wednesday, December 20, 2023 at Dr. B.R. Ambedkar University Delhi, Kashmere Gate Campus, Lothian Road, Delhi.

The details regarding number of the students who will be receiving degrees and diplomas are as follows:

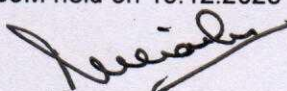
Programmes	Tentative No. of Students
Undergraduate	441
Postgraduate	598
PG Diploma	05
MPhil	12
PhD	33
Total	1089

It was submitted to the Board of Management that the Academic Council resolved to approve the conferment of degrees/ diplomas to the Graduands in the 12th Annual Convocation to be held on 20.12.2023 in light of the Section 24 (1) sub clause (xii) of the University Act. The Academic Council further authorized the Vice Chancellor to approve any additional case, if permissible as per rules for conferment of degrees/diplomas that can be included in the forthcoming 12th Annual Convocation scheduled on 20.12.2023.

The recommendations of the Academic Council for the conferment of degrees/diplomas to Graduands in its 12th Annual Convocation were placed before the Board of Management for its consideration. The Board of Management was informed about the increase in tentative number of degrees from 1089 to 1094 as on date and it was also informed that the number may increase till the date of Convocation.

Decision : The Board deliberated on the matter and appreciated the University to have a large number of PhD Degrees being conferred in this 12th Annual Convocation.

The Board took note and resolved to consider and approve the recommendations of the Academic Council regarding conferment of the degrees/ diplomas to the above Graduands. The Board also considered and approved the recommendations of the Academic Council to authorize the Vice Chancellor to approve any additional cases, permissible as per rules for conferment of degrees/diplomas, that can be included in the forthcoming 12th Annual Convocation scheduled on 20.12.2023.



Agenda 45.2 : To consider the composition of 'Kulgeet' of Dr. B.R. Ambedkar University Delhi

It was submitted to the Board of Management that the Academic Council in its 32nd meeting held on 12.12.2023 had noted the composition of the 'Kulgeet' of Dr. B. R. Ambedkar University Delhi.

The Board of Management noted that Dr. B.R. Ambedkar University Delhi had constituted a Committee for preparation and composition including video composition of the 'Kulgeet' of the University. As per the recommendations of the Committee constituted by the Vice Chancellor, Mr.Gajender Solanki, renowned poet had been nominated for composing the script and lyrics for the 'Kulgeet' of the University. Mr.Gajender Solanki has composed the 'Kulgeet' of University of Delhi, Khwaja Moinuddin Chisti Language University (KMCLU), Lucknow and other Higher Education Institutes (HEIs). The Board was informed that in a short period of time, Kulgeet has been composed and the videography and composition is further carried out under the direction of Mr.Anoop Lather, Chairman, Cultural Council, University of Delhi. The Board noted that the 'Kulgeet' of the University is based on the vision and works of Baba Saheb Dr. B.R. Ambedkar.

It was also submitted to the Board of Management that the University 'Kulgeet' will be launched by the Hon'ble Lt. Governor of Delhi and Chancellor in the 12th Annual Convocation of the University scheduled to be held on 20.12.2023.

The composition of the 'Kulgeet' as composed by Mr.Gajender Solanki, renowned poet along with videography was placed and presented through video before the members during the meeting of the Board of Management for consideration.

Decision : The Board of Management took note of the above and appreciated the composition of the 'Kulgeet' of Dr. B. R. Ambedkar University Delhi and resolved to consider and adopt the same. The Board also noted that the 'Kulgeet' will be launched by the Hon'ble Lt. Governor of Delhi and Chancellor in the 12th Annual Convocation of the University scheduled to be held on 20.12.2023

Agenda 45.3 : To consider Annual Accounts of the University for Financial Year 2022-23

It was submitted to the Board of Management that the Finance Committee in its 34th meeting held on 03.10.2023 has resolved to consider the Annual Accounts of the University for Financial Year 2022-23.

It was submitted that as per Statute 13(3) of the University stipulates as, "The annual accounts and the budget of the University prepared by the Controller of

Finance shall be laid before the Finance Committee for approval and thereafter submitted to the Board of Management”.

In accordance with Statute 13(3), The Annual Accounts of the University, for the financial year 2022-23 have been prepared according to format of Financial Statements for Central Higher Educational Institutions, by the Chartered Accountant firm - M/s Mahalwala & Co., based on records **(Appendix-1)**.

It was submitted that as per Section 34 of the Act of the University stipulates as “The annual accounts and the balance sheet of the University shall be prepared under the direction of the Board of Management and shall, at least once every year at interval of not more than fifteen months, be audited by the Comptroller and Auditor General of India or such person or persons as he may authorize in this behalf.”

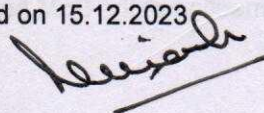
It was submitted that the final comments to be included in the Separate Audit Report of the Comptroller and Auditor General (CAG) of India on annual accounts of the University for the financial year 2021-22 have been received from office of the Principal Accountant General (Audit), Delhi vide their letter No. PAG(A) Delhi/AMG-III/3-21/BRAU/SAR-2021-22/2022-23/97 dated 09.06.2023 **(Appendix-2)**. These Final Comments of CAG have been considered while preparing annual accounts for the financial year 2022-23.

It was submitted that the annual accounts of financial year 2022-23 along with Final Comments of CAG on annual accounts of financial year 2021-22 were placed before the Finance Committee for its consideration and recommendation to the Board of Management. After consideration and approval of the Board of Management, the accounts will be forwarded to:

1. The Comptroller and Auditor General (CAG) of India, without certification of Chartered Accountant for the audit of the accounts and their certification in consonance with Section 34 of the Act of the University.
2. The Directorate of Higher Education (DHE), Govt. of NCT of Delhi, duly certified by Chartered Accountant as per clause 15 mentioned in the Sanction Order issued by the Directorate of Higher Education for release of installment of Grant in Aid to the University.

The proposal was considered and recommended by the Finance Committee in its 34th Meeting held on 03.10.2023.

It was informed to the Board of Management that considering the utmost urgency of the matter, the Vice-Chancellor in exercise of its power bestowed under Section 12(6) of the Dr. B.R. Ambedkar University Delhi Act, 2007 had approved the Annual Accounts for the F.Y. 2022-23, due to non-convening of the meeting of Board of Management, due to non-availability of external and internal members still to be nominated in the Board of Management. It was informed that the Annual Accounts and SAR were accordingly submitted to the CAG for



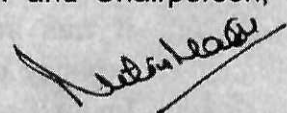
conduct of Audit of the University informing that the above decision of the Vice Chancellor will be placed before the next meeting of the Board of Management.

In view of the above facts, the Annual Accounts of the University for F.Y. 2022-23 were placed before the Board of Management for consideration.

Decision : The Board of Management resolved to consider and ratify the approval of Chair, BoM in approving the Annual Accounts of the University for Financial Year 2022-23. The Board of Management also suggested to place the relevant audit replies before it in its subsequent meetings.

The Meeting ended with thanks to the Chair.

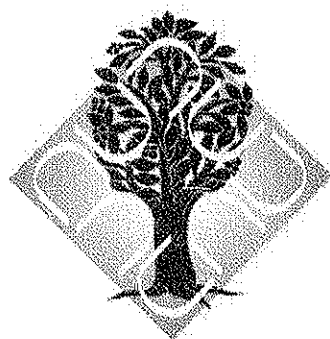
The minutes are issued with the approval of the Vice Chancellor and Chairperson, Board of Management.



(Dr. Nitin Malik)
Registrar and Secretary to
Board of Management

ANNUAL ACCOUNTS

2022-23



Dr. B.R. Ambedkar University Delhi
Lothian Road, Kashemere Gate
Delhi - 110006

DR. B.R. AMBEDKAR UNIVERSITY DELHI
(Established by the Government of NCT of Delhi)

BALANCE SHEET AS AT 31st MARCH, 2023

(Amount in Rs.)

SOURCES OF FUNDS	Schedule	2022-23	2021-22
CORPUS/CAPITAL FUND	1	1,20,09,28,137	1,25,75,56,880
DESIGNATED/ EARMARKED / ENDOWMENT FUNDS	2	88,60,33,296	72,76,47,855
CURRENT LIABILITIES & PROVISIONS	3	1,10,11,08,714	1,14,47,96,978
Total		3,18,80,70,147	3,13,00,01,713

APPLICATION OF FUNDS	Schedule	2022-23	2021-22
FIXED ASSETS	4		
- Tangible Assets		1,64,38,66,278	1,62,57,76,142
- Intangible Assets		1,99,05,946	1,14,27,083
- Capital Work- In Progress		58,69,623	2,01,10,145
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5		
- Long term		-	-
- Short term		63,60,99,766	67,16,03,324
INVESTMENTS-OTHERS	6		
- Corpus Fund		-	82,93,992
- Others		-	-
CURRENT ASSETS	7	50,45,25,178	41,93,32,837
LOANS, ADVANCES AND DEPOSITS	8	37,78,03,356	37,34,58,189
Total		3,18,80,70,147	3,13,00,01,713

SIGNIFICANT ACCOUNTING POLICIES 23
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 24

Compiled on the basis of books of accounts Produced before us.

For MAHALWALA & CO

CHARTERED ACCOUNTANTS

FRN No. 005822N

CA. FARHAT MIYAN

PARTNER

UDIN: 23544904BGQWDA7122

PLACE : NEW DELHI

DATE : 25/09/2023



CONTROLER OF FINANCE

VICE-CHANCELLOR

[Signatures]

DR. B.R. AMBEDKAR UNIVERSITY DELHI
(Established by the Government of NCT of Delhi)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

(Amount in Rs.)

Particulars	Schedule	2022-23	2021-22
INCOME			
Academic Receipts	9	19,85,66,321	19,92,14,334
Grants/Subsidies	10	71,14,62,791	63,56,69,483
Income from Investments	11	70,67,815	18,66,276
Interest Earned	12	37,13,846	32,07,895
Other Income	13	27,57,896	5,63,811
Prior Period Incomes	14	1,59,44,391	4,87,431
TOTAL (A)		93,95,13,059	84,10,09,230
EXPENDITURE			
Staff Payments & Benefits (Establishment Expenses)	15	55,51,03,549	45,88,96,320
Academic Expenses	16	12,81,69,813	13,90,00,819
Administrative & General Expenses	17	17,68,36,658	14,11,48,504
Transportation Expenses	18	13,59,841	38,77,754
Repair & Maintenance	19	3,06,81,552	3,94,91,572
Finance Cost	20	97,617	1,38,831
Depreciation	4	5,47,57,928	6,21,28,829
Other Expenses	21	-	-
Prior Period Expenses	22	6,58,567	7,44,67,519
Total (B)		94,76,65,526	91,91,50,149
-Balance Being Excess Of Income Over Expenditure (A- B)		(81,52,467)	(7,81,40,919)
Balance Being Surplus /(Deficit) Carried To Corpus / Capital Fund		(81,52,467)	(7,81,40,919)
SIGNIFICANT ACCOUNTING POLICIES	23		
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24		
Compiled on the basis of books of accounts Produced before us.			
For MAHALWALA & CO CHARTERED ACCOUNTANTS FRN No. 005823N			
CA. FARHAT MIYAN PARTNER UDIN: 23544904BGQWDA7121   CONTROLLER OF FINANCE  VICE-CHANCELLOR			
PLACE : NEW DELHI			
DATE : 25/09/2023			

DR. B.R. AMBEDKAR UNIVERSITY DELHI
(Established by the Government of NCT of Delhi)

SCHEDULES FORMING PART OF BALANCE SHEET

SCHEDULE - 1 - CORPUS/CAPITAL FUND

(Amount in Rs.)			
Particulars	Schedule	2022-23	2021-22
Opening Balance(Balance at the beginning of the year)		1,25,75,56,880	1,42,10,73,818
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	6,53,93,756	(4,51,66,150)
Add: Grants from UGC, Government of India and State Government to the extent utilised for capital expenditure Provision From 2020-21		-	6,23,098
Add: Assets Purchased out of			
- Adjustment For Prior Period Revenue Expenditure Debited Under Corpus Capital For 2020-21		-	7,66,36,145
- Adjustment Of Expenditure Debited of NPS Bank Charges		3,159	
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		4,11,31,080	2,41,23,351
Add: Excess of Income over Expenditure transferred from the Income & Expenditure Account		-	-
Add: General Fund - SHRM		1,64,44,019	
Total		1,38,05,28,894	1,47,72,90,262
Less: Reversal of Opening Fees Transfer Entry		3,78,09,695	2,39,23,800
Less: Transfer to Scholarship	2A	90,50,960	1,03,86,587
Less: Transfer to Learning Enhancement	2A	2,03,64,659	2,33,69,820
Less: Transfer to Application Fee	2A	1,51,12,676	6,64,974
Less: Transfer to Student Welfare Fund	2A	49,51,240	67,09,699
Less: Income Transfer to Other than GIA (Academic Income)	2A	67,85,164	36,29,673
Less: Amount Transfer to UDF From Fees (Including Bank interest)	Ann-10A	7,46,15,998	7,23,44,099
Less: Amount Transfer to UDF From GIA (Other Income)	Ann-10A	25,02,715	4,53,847
Less: Amount Transfer to UDF From Projects (Overhead income)	Ann-10A	2,55,181	1,09,964
(Deduct) Deficit transferred from the Income & Expenditure Account		81,52,467	7,81,40,919
Total		17,96,00,756	21,97,33,381
Closing Balance		1,20,09,28,137	1,25,75,56,880



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DR. B.R. AMBEDKAR UNIVERSITY DELHI
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SCHEDULE - 2 - DESIGNATED/EARMARKED / ENDOWMENT FUNDS

(Amount in Rs.)

Particulars	Schedule	Total	
		2022-23	2021-22
		Endowment Funds	
1	2		4
(A)			
a) Opening balance	2A	72,76,47,855	61,51,10,593
b) Additions during the year	2A	1,92,23,566	1,54,77,724
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	3,98,14,748	1,01,34,403
f) Other additions (Specify nature)	2A		
- Transfer from Tuition Fees	2A	11,00,43,013	11,04,09,317
Less: Loss Transferred from Application Fee and SWF	2A	-	-
Total (A)		89,67,29,183	75,11,32,036
(B)			
Utilisation/ Expenditure towards objectives of funds			
i) Capital Expenditure	2A	-	-
ii) Revenue Expenditure	2A	1,06,95,886	2,34,84,181
Total (B)		1,06,95,886	2,34,84,181
Closing Balances at the year end (A- B)		88,60,33,296	72,76,47,855
Represented by			
Cash and Bank Balances		34,16,80,743	14,10,23,969
Investment		48,61,95,572	53,34,72,676
Interest accrued but not due		71,45,192	2,42,59,376
Advance		5,10,11,724	2,88,91,834
Total		88,60,33,231	72,76,47,855



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DR.B.R. AMBEDKAR UNIVERSITY DELHI
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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 (11+12)
	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	
1. Scholarship	1,21,43,983	7,55,453	-	90,50,960	1,52,088	2,11,94,943	9,07,541	59,28,423	1,52,66,520	9,07,541	1,61,74,061
2. Learning Enhancement	8,77,51,259	62,25,140	-	2,03,64,659	15,52,616	10,81,15,918	77,77,756	23,48,484	10,57,67,434	77,77,756	11,35,45,190
3. Application Fee	3,15,08,508	52,70,798	1,59,70,066	-	4,55,391	4,74,78,574	57,26,189	8,57,390	4,66,21,184	57,26,189	5,23,47,373
4. Student Welfare Fund	2,63,56,958	16,03,297	32,53,500	32,53,500	4,33,973	3,28,63,958	20,37,270	15,55,760	3,13,08,198	20,37,270	3,33,45,468
5. University Development Fund	48,08,00,184	7,52,32,274	-	7,73,73,894	3,72,20,680	55,81,74,078	11,24,52,954	5,829	55,81,68,249	11,24,52,954	67,06,21,203
Total	63,85,60,892	8,90,86,962	1,92,23,566	11,00,43,013	3,98,14,748	76,78,27,471	12,89,01,710	1,06,95,886	75,71,31,585	12,89,01,710	88,60,33,295

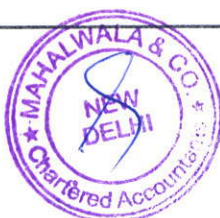


DR. B.R. AMBEDKAR UNIVERSITY DELHI
(Established by the Government of NCT of Delhi)

SCHEDULE - 3 CURRENT LIABILITIES AND PROVISIONS

(Amount in Rs.)

Particulars	Annexure	2022-23	2021-22
A Current Liabilities			
1. Deposits from Staff		-	-
2. Deposits from Students	1	7,77,38,958	6,97,43,800
3. Sundry Creditors			
a) For Goods and Services	2	24,14,258	13,91,204
b) For Others - Capital Goods	3	-	80,211
4. Deposit- Others (including EMD, Security Deposit)	4	41,11,401	41,11,144
5. Statutory Liabilities (GPF , TDS ,WC , Tax , CPF , GIS , NPS)			
a) Overdue		-	-
b) Others	5	12,32,154	22,22,574
6. Other Current Liabilities			
a) Salaries Payable	Ann-18	69,18,003	7,94,808
b) Grant Total Of Sponsered Project (Other Than Consultancy Project)	Sch - 3(a)	6,56,56,156	6,11,78,977
c) Receipts against sponsored fellowship and scholarships	Sch - 3(b)	25,240	2,30,260
d) Receipts against UGC projects	Sch - 3(c)	46,09,449	59,15,725
e) Unutilised Grants	Sch - 10	41,37,28,800	54,31,52,878
f) SHRM Liabilities			
-Student Employee Welfare Fund - SHRM		1,35,31,294	-
-Student Fund - SHRM		5,07,337	-
-Projects - SHRM		4,80,704	-
-Other Current Libailites - SHRM		95,078	-
g) Other Funds			
- ECCC (Delhi Project)	Sch - 3(c)	14,07,324	13,51,618
- 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	Sch - 3(c)	7,93,821	12,99,000
-Initiative for Archival Research in Indian Language	Sch - 3(c)	76,69,420	2,00,00,000
- GIZ Consultancy Project	Sch - 3(a)	43,200	43,200
- 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)	7,51,658	5,41,658
-Tech Mahindra Fund	Sch - 3(a)	79,214	2,15,600
-Municipal Corp. Abohar	Sch - 3(a)	-	3,00,000
-Azad Foundation	Sch - 3(a)	4,50,024	-
-P& S Bank (19656) Bank Interest	Sch - 3(a)	76,482	36,397
-Shastri Indo Canadian Institute Fund	Sch - 3(a)	8679	40800
h) Other Liabilities			
- Amount Payable	6	30,74,56,102	27,32,57,215
- Projects Liability	6A	11,91,804	14,55,219
- University Development Fund		30,95,458	30,95,442
-UDF Liability Retention Amount		-	30,757
Total (A)		91,56,97,708	99,21,14,179
B Provisions			
1. Gratuity	Sch-15A	9,31,84,220	7,95,82,460
2. Accumulated Leave Encashment	Sch-15A	9,22,26,786	7,31,00,339
Total (B)		18,54,11,006	15,26,82,799
Total (A+B)		1,10,11,08,714	1,14,47,96,978



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DR. B.R. AMBEDKAR UNIVERSITY DELHI
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SCHEDULE - 3 (a) SPONSORED PROJECTS

S.No.	Name of the Project	Opening Balance as on 01.04.2022		Receipts during the year	Total	Expenditure during the year	Closing Balance as on 31.03.2023	
		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	2,53,71,050	-	-	2,53,71,050	745	2,53,70,305	-
	TOTAL OF CECED PROJECTS	2,92,95,454	-	-	2,92,95,454	745	2,92,94,709	-
	Interest	85,23,070	-	13,19,796	98,42,866	-	98,42,866	-
	Bank Charges	-	-	-	-	-	-	-
	TOTAL	3,78,18,524	-	13,19,796	3,91,38,320	745	3,91,37,575	-



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DR. B.R. AMBEDKAR UNIVERSITY DELHI
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S.No.	Name of the Project	Opening Balance as on 01.04.2022		Receipts during the year	Total	Expenditure during the year	Closing Balance as on 31.03.2023	
		Credit	Debit				Credit	Debit
1	2	3	4	5	6	7	8	9
Part-II - Projects Other Than CECE								
16	Anil Divan Foundation	6,00,001	-	-	6,00,001	-	6,00,001	-
17	A W Mellom Foundation	3,30,288	-	-	3,30,288	88,000	2,42,288	-
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	1,11,397	-	-	1,11,397	-	1,11,397	-
21	E Qual Project	19,598	-	-	19,598	-	19,598	-
22	HAB, Leiden University	19,94,455	-	25,000	20,19,455	8,33,073	11,86,382	-
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 Praveen Singh	4,03,049	-	-	4,03,049	-	4,03,049	-
26	India Foundation for the Arts	1,411	-	-	1,411	-	1,411	-
27	Indiana University	32,069	-	-	32,069	-	32,069	-
28	INTACH (Farming in Dryland Central	27,484	-	-	27,484	-	27,484	-
29	JTT (Symposium)	49,560	-	-	49,560	-	49,560	-
30	Maritime Conference	39,458	-	-	39,458	-	39,458	-
31	Misc. Fund	7,87,154	-	16,98,811	24,85,965	-	24,85,965	-
32	MSUD Fulbright Haysprog.	4,242	-	-	4,242	-	4,242	-
33	National Book Trust	58,325	-	-	58,325	-	58,325	-
34	Nupi	50,337	-	-	50,337	-	50,337	-
35	Sail Project	2,97,210	-	-	2,97,210	-	2,97,210	-
36	SFTIG Grant	26,134	-	-	26,134	-	26,134	-
37	ICSSR Impact COVID-19	-	-	2,60,000	2,60,000	1,25,447	1,34,553	-
38	NBHM Library Fund	-	-	5,00,000	5,00,000	-	5,00,000	-



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S.No.	Name of the Project	Opening Balance as on 01.04.2022		Receipts during the year	Total	Expenditure during the year	Closing Balance as on 31.03.2023	
		Credit	Debit				Credit	Debit
1	2	3	4	5	6	7	8	9
39	CSSRM Project	11,25,000	-	-	11,25,000	-	11,25,000	-
40	Raja Rammohan Roy Lib. Foundation	1,00,000	-	-	1,00,000	-	1,00,000	-
41	Salt Project	2,32,589	-	-	2,32,589	40,221	1,92,368	-
42	Aud@city Bank Sponsorship	1,05,500	-	-	1,05,500	-	1,05,500	-
43	ICSSR Project (Prof. Kartik Dave)	22,500	-	-	22,500	-	22,500	-
44	ICSSR Project (Dr. Anandini Dar)	7,54,859	-	-	7,54,859	4,19,668	3,35,191	-
45	CCK Winter School Fees	-	-	74,000	74,000	-	74,000	-
46	NSDL	-	-	27,798	27,798	-	27,798	-
	Total Misc.Project	82,73,881	-	25,85,614	1,08,59,496	15,06,416	93,53,089	-
	Bank Interest	19,45,185	-	3,87,772	23,32,957	18	23,32,939	-
	TOTAL	1,02,19,066	-	29,73,386	1,31,92,454	15,06,434	1,16,86,029	-
Part III								
47	Cengage Sponsorship Fund	18,690	-	-	18,690	-	18,690	-
48	Tech Mahindra Fund	2,15,600	-	-	2,15,600	1,36,386	79,214	-
49	Sage Publication	24,500	-	-	24,500	-	24,500	-
50	GLZ Consultancy Project	43,200	-	-	43,200	-	43,200	-
51	Municipal Corp. Abohar	3,00,000	-	300000	6,00,000	6,00,000	-	-
52	Shastri Indo Canadian Institute Fund	40,800	-	-	40,800	32,121	8,679	-
53	AUD Consultancy Fee	5,41,658	-	2,10,000.00	7,51,658	-	7,51,658	-
54	Azad Foundation	-	-	4,50,023.60	4,50,024	-	4,50,024	-
	Bank Interest	36,397	-	40,085	76,482	-	76,482	-
	TOTAL Consultancy Project	12,20,845	-	10,00,109	22,20,954	7,68,507	14,52,447	-
55	Design Innovation Centre							
	Fund Received	-	-	-	-	-	-	-
	Bank Interest	4,97,440	-	14,415	5,11,855	-	5,11,855	-



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	TOTAL	4,97,440	-	14,415	5,11,855	-	5,11,855	-
56	Rohini Ghadiok Foundation							
	Fund Received	5,32,024	-	-	5,32,024	-	5,32,024	-
	Bank Interest	18,617	-	15,957	34,574	-	34,574	-
	TOTAL	5,50,641	-	15,957	5,66,598	-	5,66,598	-
57	Ford Foundation							
	Fund Received	18,29,390	-	-	18,29,390	-	18,29,390	-
	Bank Interest	9,51,759	-	76,557	10,28,316	-	10,28,316	-
	TOTAL	27,81,149	-	76,557	28,57,706	-	28,57,706	-
58	NSDL Project/CRA Project							
	Fund Received	-	-	-	-	-	-	-
	Bank Interest	23,798	-	-	23,798	-	-	-
	TOTAL	23,798	-	-	23,798	-	-	-



DR. B.R. AMBEDKAR UNIVERSITY DELHI

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(Established by the Government of NCT of Delhi)

Total Sponsored Project (Rs.6,71,08,602-14,52,447)

6,56,56,156

SCHEDULE 3 (b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

S.No	Name of the Sponsor	Annexure	Balance as on 31st March, 2022		Transactions during the year		Balance as on 31st March, 2023	
			Credit Balance	Debit Balance	Credit	Debit	Credit Balance	Debit Balance
	2	3	4	5	6	7	8	9
1	ICSSR Fellowship	-	2,30,260	-	2,60,000	4,65,020	25,240	-
	TOTAL		2,30,260	-	2,60,000	4,65,020	25,240	-

(Amount in Rs.)



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DR. B.R. AMBEDKAR UNIVERSITY DELHI			
(Established by the Government of NCT of Delhi)			
SCHEDULE 3(c) UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS			
			(Amount in Rs.)
Particulars	Annexure	2022-23	2021-22
A. UGC Grants			
Balance B/F		59,15,725	66,48,242
Add - Receipts during the Year		-	-
Add - Interest Allocated (Bank Interest Received)		1,53,836	2,07,715
Total (A)		60,69,561	68,55,957
Less - Refunds		-	-
Less - Utilised for Revenue Expenditure		-	-
a) SVS B. Voc. UGC Fund Expnses		-	9,40,050
b) Start up Project - UGC Fund		-	-
c) UKIERI Project - UGC Fund		14,59,398	-
d) Bank charges		714	182
Less - Utilised for Capital Expenditure		-	-
Total (B)		14,60,112	9,40,232
Unutilised carried forward (A-B)		46,09,449	59,15,725
B. Grants from State Govt.		-	-
I. Grant in Aid (Government of Delhi)			
Balance B/F		54,31,52,878	65,58,77,773
Less: Adjustment		-	-30,34,416
Add - Receipts during the Year		77,33,60,116	54,97,62,758
Amount of interest transferred to Grant in Aid -earned on SB		59,45,475	83,09,338
Total (A)		1,32,24,58,469	1,21,09,15,453
Less - Refunds		13,17,91,471	-
Less - Less: Rectification of NPS Interest of 2020-21		81,651	-
Less - Utilised for Revenue Expenditure		71,14,62,791	63,56,69,483
Less - Utilised for Capital Expenditure		6,53,93,756	3,20,93,092
Total (B)		90,87,29,669	66,77,62,575
Unutilised carried forward (A-B)		41,37,28,800	54,31,52,878



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DR. B.R. AMBEDKAR UNIVERSITY DELHI			
(Established by the Government of NCT of Delhi)			
SCHEDULE 3(c) UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS			
II. ECCC : (Govt of NCT of Delhi)			
Balance B/F		13,51,618	12,20,052
Add: Receipt during the year		-	-
Add: Bank Interest Received		55,706	1,31,566
Total (A)		14,07,324	13,51,618
Less Refunds		-	-
Less Utilized for Revenue Expenditure		-	-
Less Utilized for Capital Expenditure		-	-
Total (B)		-	-
Unutilised carried forward (A-B)		14,07,324	13,51,618
III. Campus Development (Govt of NCT of Delhi)			
Balance B/F		1,09,076	1,09,076
Add: Receipt during the year		-	-
Add: Bank Interest Received		-	-
Total (A)		1,09,076	1,09,076
Less Refunds		-	-
Less Utilized for Revenue Expenditure		-	-
Less Utilized for Capital Expenditure		-	-
Total (B)		-	-
Unutilised carried forward (A-B)		1,09,076	1,09,076

Particulars	Annexure	2022-23	2021-22
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			



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DR. B.R. AMBEDKAR UNIVERSITY DELHI			
(Established by the Government of NCT of Delhi)			
SCHEDULE 3(c) UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS			
Less Utilized for Revenue Expenditure		-	-
Less Utilized for Capital Expenditure		-	-
Total (B)		-	-
Unutilised carried forward (A-B)		1,47,205	1,47,205
V. Survey/Study of Bairwa Community (Govt of NCT of Delhi)			
Balance B/F		12,99,000	-
Add: Receipt during the year		-	12,99,000
Add: Bank Interest Received		-	-
Total (A)		12,99,000	12,99,000
Less Refunds		-	-
Less Utilized for Revenue Expenditure		4,74,452	-
Less Utilized for Capital Expenditure		30,727	-
Total (B)		5,05,179	-
Unutilised carried forward (A-B)		7,93,821	12,99,000
VI. Initiative for Archival in Indian Language (Govt of NCT of Delhi)			
Balance B/F		2,00,00,000.00	-
Add: Receipt during the year		-	2,00,00,000
Add: Bank Interest Received		3,61,694.00	-
Total (A)		2,03,61,694	2,00,00,000
Less Refunds		-	-
Less Utilized for Revenue Expenditure		1,08,37,462	-
Less Utilized for Capital Expenditure		18,54,812	-
Total (B)		1,26,92,274	-
Unutilised carried forward (A-B)		76,69,420	2,00,00,000
Grand Total (I+II+III+IV+V+VI)		42,84,65,095	57,06,76,502



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DR. B.R. AMBEDKAR UNIVERSITY DELHI
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Schedule 4 - Fixed Assets											(Amount in Rs.)	
S. No.	Assets Head	Rate (%)	Gross Block			Depreciation for the Year			Net Block			
			Opening Balance as on 01.04.2022	Additions during the year	Deductions/Adjustments	Closing Balance as on 31.03.2023	Opening Balance as on 01.04.2022	Depreciation for the Year	Deductions/Adjustments	Closing Balance as on 31.03.2023	2022-23	2021-22
(A) Tangible Assets												
1	Land - Leasehold (Perpetual lease)	-	1,39,50,33,333	-	-	1,39,50,33,333	-	-	-	1,39,50,33,333	1,39,50,33,333	1,39,50,33,333
2	Buildings	2%	13,15,62,237	3,74,67,338	1,17,36,825	15,72,92,750	97,42,159	31,45,855	-	1,28,88,014	14,44,04,736	12,18,20,078
3	Electrical Installation and Equipment	5%	97,23,048	23,08,738	-	1,20,31,786	37,95,465	6,01,589	-	43,97,054	76,34,732	59,27,583
4	Scientific & Laboratory Equipment	8%	1,15,68,693	-	-	1,15,68,693	58,66,090	9,25,495	-	67,91,586	47,77,107	57,02,603
	Vehicles	10%	6,97,482	6,30,993	-	13,28,475	1,39,496	1,32,847	-	2,72,343	10,56,132	5,57,986
5	Office Equipment											
	a) Photocopier/Duplicator	7.5%	14,99,341	4,12,728	-	19,12,069	13,95,586	1,34,709	-	15,30,295	3,81,774	1,03,754
	b) Air Conditioner	7.5%	2,40,54,030	3,79,713	-	2,44,33,743	1,55,55,528	18,32,330	-	1,73,88,059	70,45,685	84,98,502
	c) Air Cooler	7.5%	1,94,949	24,738	-	2,19,687	65,697	16,476	-	82,173	1,37,514	1,29,252
	d) Water Cooler	7.5%	14,52,123	5,53,910	-	20,06,033	10,10,990	1,50,452	-	11,61,442	8,44,591	4,41,133
	e) Voltage Stabilizer	7.5%	30,62,672	57,328	-	31,20,000	24,79,692	2,34,000	-	27,13,693	4,06,307	5,82,980
	f) Office Equipment other	7.5%	2,15,07,750	17,68,707	-	2,32,76,457	81,01,512	17,45,734	-	98,47,246	1,34,29,211	1,34,06,239
6	Audio Visual Equipment											
	a) Audio Conference System	7.5%	49,06,397	26,18,801	-	75,25,198	23,33,688	5,64,390	-	28,98,078	46,27,120	25,72,709
7	Computers & Peripherals											
	a) Computers	20%	7,17,09,273	18,00,022	-	7,35,09,295	7,15,34,872	5,34,404	-	7,20,69,276	14,40,019	1,74,400
	b) Peripherals	20%	69,42,409	11,83,173	-	81,25,582	45,07,701	16,25,117	-	61,32,818	19,92,764	24,34,708
8	Furniture, Fixtures & Fittings											
	a) Cabinet/Almira/Filling Rack	7.5%	1,20,71,811	55,091	-	1,21,26,902	74,58,257	9,09,518	-	83,67,775	37,59,127	46,13,554
	b) Table/Chairs/Sofa/Carpet	7.5%	4,16,13,783	1,17,388	-	4,17,31,171	2,78,45,781	31,29,838	-	3,09,75,619	1,07,55,552	1,37,68,002
	c) Wooden Partitions	7.5%	1,59,68,989	49,941	-	1,60,18,930	1,24,50,978	12,01,420	-	1,36,52,398	23,66,552	35,18,011
	d) Other Furniture	7.5%	68,53,295	45,48,971	-	1,14,02,266	31,01,836	8,55,170	-	39,57,006	74,45,261	37,51,459
9	Library Books & Scientific Journals											
	a) Books	10%	13,11,77,025	74,86,845	-	13,86,63,870	8,86,96,340	1,38,65,387	-	10,25,62,727	3,61,01,143	4,24,80,687
10	Other Assets	7.5%	4,20,431	-	-	4,20,431	1,61,260	31,532	-	1,92,792	2,27,639	2,59,171
Total (A)			1,89,20,19,071	6,14,64,425	1,17,36,825	1,94,17,46,671	26,62,42,929	3,16,37,464	-	29,78,80,393	1,64,38,66,278	1,62,57,76,142
(B) Capital Work in Progress												
11	(B) Capital Work in Progress	-	2,01,10,145	-	1,42,40,522	58,69,623	-	-	-	58,69,623	2,01,10,145	2,01,10,145



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S. No.	Assets Head	Rate (%)	Gross Block			Depreciation for the Year			Net Block			
			Opening Balance as on 01.04.2022	Additions during the year	Deductions/ Adjustments	Closing Balance as on 31.03.2023	Opening Balance as on 01.04.2022	Depreciation for the Year	Deductions/ Adjustments	Closing Balance as on 31.03.2023	2022-23	2021-22
(C) Intangible Assets:												
12	Computer Software	40%	1,92,82,302	7,37,893	-	2,00,20,195	1,83,58,388	12,19,07,040	-	1,95,77,458	4,42,737	9,25,914
13	E-Journals	40%	13,25,79,364	3,08,61,434	-	16,34,40,798	12,20,76,195	2,19,01,393.60	-	14,39,77,588	1,94,63,210	1,05,03,169
	Total (C)		15,18,61,666	3,15,99,327	-	18,34,60,993	14,04,34,583	2,31,20,464	-	16,35,55,047	1,99,05,946	1,14,27,083
Total (A+B+C)			2,06,39,90,882	9,30,63,752	2,59,77,347	2,13,10,77,287	40,66,77,511	5,47,57,928	-	46,14,35,440	1,66,96,41,847	1,65,73,13,371



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Schedule 4A - University Grant Commission (UGC)

S. No.	Assets Head	Rate (%)	Gross Block			Depreciation for the Year			Net Block			
			Opening Balance as on 01.04.2022	Additions during the year	Deductions/ Adjustments	Closing Balance as on 31.03.2023	Opening Balance as on 01.04.2022	Depreciation for the Year	Deductions/ Adjustments	Closing Balance as on 31.03.2023	2022-23	2021-22
Tangible Assets:												
1	Scientific & Laboratory Equipment	8%	50,69,696	-	-	50,69,696	26,38,083	4,05,575.68	-	30,43,658	20,26,058	24,31,613
2	Office Equipment											
a)	Office Equipment Other	7.5%	26,57,821	-	-	26,57,821	13,62,939	1,99,337	-	15,62,275	10,95,546	12,94,882
b)	Voltage & Stabilisers	7.5%	1,75,301	-	-	1,75,301	78,887	13,148		92,034	83,267	96,414
3	Audio Visual Equipment											
a)	Audio Conference System	7.5%	3,26,251	-	-	3,26,251	1,46,814	24,469	-	1,71,283	1,54,968	1,79,437
4	Furniture, Fixtures & Fittings											
a)	Table/Chairs/sofa/ carpet	7.5%	6,91,106	-	-	6,91,106	5,15,438	51,833	-	5,67,271	1,23,835	1,75,668
5	Lib. Books & Scientific Journals											
a)	Books	10%	25,07,190	-	-	25,07,190	22,56,470	2,50,719.00	-	25,07,189	1	2,50,722
6	Computers & Peripherals											
a)	Computers	20%	2,99,24,898	-	-	2,99,24,898	2,99,24,897	-	-	2,99,24,897	1	-0
	Total (A)		4,13,52,263	-	-	4,13,52,263	3,69,23,527	9,45,081	-	3,78,68,608	34,83,655	44,28,737
Intangible Assets:												
1	Computer Software	40%	1,10,02,327	-	-	1,10,02,327	1,02,34,327	7,67,999	-	1,10,02,326	1	7,68,000
2	E - Journals	40%	58,20,691	-	-	58,20,691	58,20,690	-	-	58,20,690	1	-
	Total (B)		1,68,23,018	-	-	1,68,23,018	1,60,55,017	7,67,999	-	1,68,23,016	2	7,68,000
	Total (A + B)	-	5,81,75,281	-	-	5,81,75,281	5,29,78,544	17,13,080	-	5,46,91,624	34,83,657	51,96,737

Schedule 4B - Kashmir Gate Campus

Schedule 4B - Kashmir Gate Campus											
S. No.	Assets Head	Rate (%)	Gross Block				Depreciation for the Year			Net Block	
			Opening Balance as on 01.04.2022	Additions during the year	Deductions/ Adjustments	Closing Balance as on 31.03.2023	Opening Balance as on 01.04.2022	Depreciation for the Year	Deductions/ Adjustments	Closing Balance as on 31.03.2023	2022-23
Tangible Assets:											
1	Land - Leasehold (Perpetual lease)	0%	1,39,50,33,333	-	-	1,39,50,33,333	-	-	-	1,39,50,33,333	1,39,50,33,333
2	Buildings	2%	13,15,62,237	3,74,67,338	1,17,36,825	15,72,92,750	97,42,159	31,45,855.00	1,28,88,014	14,44,04,736	12,18,20,078
3	Electrical Installation and Equipment	5%	96,22,669	6,66,250	-	1,02,88,919	37,69,960	5,14,445.95	42,84,406	60,04,513	58,52,709
4	Scientific & Laboratory Equipment	8%	64,98,997	-	-	64,98,997	32,28,008	5,19,919.76	37,47,928	27,51,069	32,70,989
5	Vehicles	10%	6,97,482	-	-	6,97,482	1,39,496	69,748.20	2,09,244	4,88,228	5,57,986
6	Office Equipment	-	-	-	-	-	-	-	-	-	-



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a) Photocopier/Duplicator	7.5%	14,99,341	-	-	14,99,341	13,95,586	1,03,754.00	-	14,99,340	1	1,03,754
b) Air Conditioner	7.5%	2,40,54,030	-	-	2,40,54,030	1,55,55,528	18,04,052.25	-	1,73,59,581	66,94,450	84,98,502
c) Air Cooler	7.5%	1,94,949	-	-	1,94,949	65,697	14,621.18	-	80,318	1,14,631	1,29,252
d) Water Cooler	7.5%	14,22,323	4,75,000	-	18,97,323	9,99,815	1,42,296.23	-	11,42,114	7,55,209	4,22,508
e) Voltage Stabilizer	7.5%	27,90,771	-	-	27,90,771	23,57,336	2,09,307.83	-	25,66,644	2,24,127	4,33,435
f) Office Equipment other	7.5%	1,87,63,799	8,10,638	-	1,95,73,437	67,00,227	14,68,007.78	-	81,68,235	1,14,05,202	1,20,62,572
6 Audio Visual Equipment											
a) Audio Conference System	7.5%	42,43,678	24,09,994	-	66,53,672	20,51,354	4,99,025.40	-	25,50,379	41,03,293	21,92,324
7 Computers & Peripherals											
a) Computers	20%	4,15,82,302	-	-	4,15,82,302	4,14,07,902	1,74,400.00	-	4,15,82,302	-	1,74,400
b) Peripherals	20%	69,42,409	-	-	69,42,409	45,07,701	13,88,481.80	-	58,96,183	10,46,226	24,34,708
8 Furniture, Fixtures & Fittings											
a) Cabinet/Almura/Filling Rack	7.5%	1,20,71,811	-	-	1,20,71,811	74,56,257	9,05,385.83	-	83,63,643	37,08,168	46,13,554
b) Table/Chairs/Sofa/Carpet	7.5%	4,09,22,677	34,950	-	4,09,57,627	2,73,30,343	30,71,822.03	-	3,04,02,165	1,05,55,462	1,35,92,334
c) Wooden Partitions	7.5%	1,59,68,989	-	-	1,59,68,989	1,24,50,978	11,97,674.18	-	1,36,48,652	23,20,337	35,18,011
d) Other Furniture	7.5%	66,51,840	31,25,940	-	97,77,780	30,26,291	7,33,333.50	-	37,59,625	60,18,156	36,25,549
9 Library Books & Scientific Journals											
a) Books	10%	12,86,61,059	2,83,701	-	12,89,44,760	8,64,34,996	1,28,94,476.00	-	9,93,29,472	2,96,15,288	4,22,26,063
Total (A)		1,84,91,83,696	4,52,73,811	1,17,36,825	1,88,27,20,682	22,86,21,633	2,88,56,610	-	25,74,78,243	1,62,52,42,439	1,62,05,62,062
Capital Work In Progress:											
1 Dheerpur Campus	-	-	-	-	-	-	-	-	-	-	-
2 Rohini Campus	-	-	-	-	-	-	-	-	-	-	-
3 Madrasa Road	-	-	-	-	-	-	-	-	-	-	-
4 Karampura Campus	-	1,42,40,522	-	1,42,40,522	-	-	-	-	-	-	1,42,40,522
5 Lodhi Campus	-	58,69,623	-	-	58,69,623	-	-	-	-	58,69,623	58,69,623
Total (B)		2,01,10,145	-	1,42,40,522	58,69,623	-	-	-	-	58,69,623	2,01,10,145
Intangible Assets:											
1 Computer Software	40%	82,79,975	6,78,066	-	89,58,041	81,24,061	4,27,140.40	-	85,51,201	4,06,840	1,55,914
2 E-Journals	40%	12,67,58,674	2,84,95,561	-	15,52,54,235	11,63,55,505	2,19,01,394	-	13,81,56,898	1,70,97,337	1,05,03,169
Total (C)		13,50,38,649	2,91,73,627	-	16,42,12,276	12,43,79,566	2,23,28,534	-	14,67,08,100	1,75,04,176	1,06,59,083
Total (A + B + C)		2,00,43,32,490	7,44,47,438	2,59,77,347	2,05,28,02,581	35,30,01,199	5,11,85,144	-	40,41,86,343	1,64,86,16,238	1,65,13,31,290



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Schedule 4C - Karampura Campus

Schedule 4C - Karampura Campus			Gross Block					Depreciation for the Year			(Amount in Rs.)	
S. No.	Assets Head	Rate (%)	Gross Block				Depreciation for the Year			Net Block		
			Opening Balance as on 01.04.2022	Additions during the year	Deductions/Adjustments	Closing Balance as on 31.03.2023	Opening Balance as on 01.04.2022	Depreciation for the Year	Deductions/Adjustments	Closing Balance as on 31.03.2023	2022-23	2021-22
Tangible Assets:												
1	Electrical Installation & Equipment	5%	1,00,379	-	-	1,00,379	25,505	5,019	-	30,524	69,855	74,874
2	Plant & Machinery											
3	Office Equipment											
	a) Water Cooler	7.5%	29,800	-	-	29,800	11,175	2,235	-	13,410	16,390	18,625
	b) Voltage Stabilizer	7.5%	96,600	-	-	96,600	43,470	7,245	-	50,715	45,885	53,130
	(c) Office Equipment Other	7.5%	87,130	-	-	87,130	38,346	6,535	-	44,881	42,249	48,784
4	Audio Visual Equipment											
	a) Audio Conference System	7.5%	3,36,468	-	-	3,36,468	1,35,520	25,235	-	1,60,755	1,75,713	2,00,548
5	Computers & Peripherals											
	a) Computers	20%	31,123	-	-	31,123	31,123	-	-	31,123	-	-
6	Furniture, Fixtures & Fittings	7.5%	2,01,455	-	-	2,01,455	75,545	15,109	-	90,654	1,10,801	1,25,910
7	Lib Books & Scientific Journals											
	Land - Leasehold (Perpetual lease)	10%	1,660	-	-	1,660	830	166	-	996	564	830
8	Small Value Assets											
	a) Other Assets	7.5%	4,20,431	-	-	4,20,431	1,61,260	31,532	-	1,92,792	2,27,639	2,59,171
	Total (A)		13,05,046	-	-	13,05,046	5,22,774	93,076	-	6,15,850	6,89,196	7,82,272

Schedule 4D - Campus Development

Schedule 4D - Campus Development											(Amount in Rs.)	
S. No.	Assets Head	Rate (%)	Gross Block				Depreciation for the Year				Net Block	
			Opening Balance as on 01.04.2022	Additions during the year	Deductions/ Adjustments	Closing Balance as on 31.03.2023	Opening Balance as on 01.04.2022	Depreciation for the Year	Deductions/A djustments	Closing Balance as on 31.03.2023	2022-23	2021-22
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	4,044	712	-	4,756	2,360	3,072
	Total (A)		1,78,066	-	-	1,78,066	1,74,994	712	-	1,75,706	2,360	3,072
	Total (A)		1,78,066	-	-	1,78,066	1,74,994	712	-	1,75,706	2,360	3,072
	GRAND TOTAL		2,06,39,90,883	7,44,47,438	2,59,77,347	2,11,24,60,974	40,66,77,511	5,29,92,011	-	45,96,69,523	1,65,27,91,451	1,65,73,13,371



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Schedule 4E - SHRM

Schedule 4E - SHRM												(Amount in Rs.)
S. No.	Assets Head	Rate (%)	Gross Block				Depreciation for the Year			Net Block		
			Opening Balance as on 01.04.2022	Additions during the year	Deductions/Adjustments	Closing Balance as on 31.03.2023	Opening Balance as on 01.04.2022	Depreciation for the Year	Deductions/Adjustments	Closing Balance as on 31.03.2023	2022-23	2021-22
Tangible Assets:												
1	Electrical Installation and Equipment	5%	-	16,42,488	-	16,42,488	-	82,124.00	-	82,124	15,60,364	-
2	Vehicles	10%	-	6,30,993	-	6,30,993	-	63,099.00	-	63,099	5,67,894	-
3	Office Equipment											-
	a) Photocopier/Duplicator	7.5%	-	4,12,728	-	4,12,728	-	30,955.00	-	30,955	3,81,773	-
	b) Air Conditioner	7.5%	-	3,79,713	-	3,79,713	-	28,478.00	-	28,478	3,51,235	-
	c) Air Cooler	7.5%	-	24,738	-	24,738	-	1,855.00	-	1,855	22,883	-
	d) Water Cooler	7.5%	-	78,910	-	78,910	-	5,918.00	-	5,918	72,992	-
	e) Voltage Stabilizer	7.5%	-	57,328	-	57,328	-	4,300.00	-	4,300	53,028	-
	f) Office Equipment other	7.5%	-	9,58,069	-	9,58,069	-	71,855.00	-	71,855	8,86,214	-
4	Audio Visual Equipment											-
	a) Audio Conference System	7.5%	-	2,08,807	-	2,08,807	-	15,661.00	-	15,661	1,93,146	-
5	Computers & Peripherals											-
	a) Computers	20%	-	18,00,022	-	18,00,022	-	3,60,004.00	-	3,60,004	14,40,018	-
	b) Peripherals	20%	-	11,83,173	-	11,83,173	-	2,36,635.00	-	2,36,635	9,46,538	-
6	Furniture, Fixtures & Fittings											-
	a) Cabinet/Almira/Filling Rack	7.5%	-	55,091	-	55,091	-	4,132.00	-	4,132	50,959	-
	b) Table/Chairs/Sofa/Carpet	7.5%	-	82,438	-	82,438	-	6,183.00	-	6,183	76,255	-
	c) Wooden Partitions	7.5%	-	49,941	-	49,941	-	3,746.00	-	3,746	46,195	-
	d) Other Furniture	7.5%	-	14,23,031	-	14,23,031	-	1,06,727.00	-	1,06,727	13,16,304	-
7	Library Books & Scientific Journals											-
	a) Books	10%	-	72,03,144	-	72,03,144	-	7,20,314.00	-	7,20,314	64,82,830	-
	Total (A)		-	1,61,90,614	-	1,61,90,614	-	17,41,986	-	17,41,986	1,44,48,628	-
Intangible Assets:												
1	Computer Software	40%	-	59,827	-	59,827	-	23,931.00	-	23,931	35,896	-
	Total (B)		-	59,827	-	59,827	-	23,931	-	23,931	35,896	-
	Total (A+B)		-	1,62,50,441	-	1,62,50,441	-	17,65,917	-	17,65,917	1,44,84,524	-



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Schedule - 5 INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS

(Amount in Rs.)

Particulars	Annexure	2022-23	2021-22
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 (fees)		25,98,50,000	-
7. Others			
- Corpus		-	-
- Non-Corpus	7	36,91,95,572	29,00,00,000
8. Investment from saving Bank Account (Fees)		-	16,64,86,600
9. Investment from saving Bank Account (Project)		-	4,70,56,511
10. Investment from saving Bank Account (UDF)		-	14,06,77,591
11. Investment from saving Bank Account (GIA NPS)		-	2,72,82,622
12. Investment from SHRM		69,54,194	-
Total		63,60,99,766	67,16,03,324

Schedule - 6 INVESTMENTS - OTHERS

(Amount in Rs.)

Particulars	Annexure	2022-23	2021-22
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
Total		-	82,93,992

SCHEDULE 7- CURRENT ASSETS

(Amount in Rs.)

Particulars	Annexure	2022-23	2021-22
1. Stock			
- Stationery		22,13,213	15,50,482
2. Sundry Debtors			
a) Debts Outstanding for a period exceeding six months		7,83,377	14,81,875



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b) Others (TDS recoverable)		15,85,547	6,62,625
3. Cash and Bank Balance			
- Cash & Imprest:			
(a) Cash in hand		-	-
(b) Imprest	8	8,51,875	9,14,467
- Bank Balance:			
a) With scheduled banks			
- In Current Account		-	-
- In Term Deposit Account		-	-
- In Savings Account	9	45,62,97,255	36,91,99,523
b) With non- scheduled banks			
- In Term Deposit Account		-	-
- In Savings Account		-	-
c) Tuition fee Due		4,27,93,911	4,55,23,866
Total		50,45,25,178	41,93,32,837

SCHEDULE 8- LOANS, ADVANCES & DEPOSITS

(Amount in Rs.)

Particulars	Sub - Schedule	2022-23	2021-22
1. Advance to Employees : (Non - Interest Bearing)			
(A) Grant-in-Aid (GIA) Accounts			
(i) Advance to Staff	8.1	13,03,595	10,76,634
(ii) Seed Money Advance	8.2	1,00,000	2,00,000
(iii) LTC Advance	8.3	2,65,501	1,57,093
(B) Fees Accounts			
(i) For Academic activities	8.4	11,00,750	9,89,369
(C) Projects Accounts			
(i) From JTT	8.5	50,000	50,000
(ii) From Projects Other than CECED	8.6	47,500	22,500
(iii) From Ford Foundation	8.7	1,40,000	1,40,000
(iv) From UGC	8.8	89,956	89,956
2. Advances and other amounts recoverable in cash or in kind or for value to be received			
(A) Capital Account		-	-
(i) Advances to PWD and Others	8A	31,15,10,652	31,42,27,636
(B) University Development Fund Accounts			
(i) Advance for UGC XII Plan funding and other miscellaneous purposes	8.9	4,98,62,149	2,80,83,886



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(C) Projects Accounts			
(i) Advance to suppliers/institutions for UGC sponsored projects activities	8.10	28,800	28,800
(ii) TDS Receivable	8.11	1,91,698	1,70,811
(D) Grant-In-Aid(GIA) Accounts			
(i) Advance to Suppliers	8.12	29,28,839	26,74,617
(ii) Amount Recoverable from Staff	8.13	73,504	1,13,004
(iii) Amount Recoverable from Vendor	8.14	9,285	9,285
(iv) Advance to G-20	8.18	47,950	-
(v) Amount Recoverable from Vendor (Karampura Cam	8.15	30,400	30,400
(E) FEE Accounts		-	-
(i) Advance to Suppliers/ Vendors	8.16	73,500	-
(F) TDS Recoverable		-	6,70,450
(G) Advances to CRA Project	8.17	1,76,587	-
(H) SHRM Advances		21,65,850	-
3. Deposits			
(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	2,32,948
(d) Electricity connection security		24,750	24,750
(e) Security Deposits (Telephone)		31450	-
4. Income Accrued			
(A) On Investments from Earmarked/ Endowment Funds			
(i) Accrued Interest on UDF		89,747	2,42,59,376
(iii) Accrued Sweep Interest Salary A/C		-	34,174
(ii) Accrued Interest Fees		70,55,445	-
Total		37,78,03,356	37,34,58,189



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

S.NO	Particulars	2022-23	2021-22
1	Akha k Mao	-	7,200.00
2	Amit Singh	-	10,000.00
3	Amol Padwad	1,72,500	-
4	Anita Ghai	18,000	-
5	Ankush Rathor	-	64,000
6	Anshu singh	-	45,000
7	AR (Administration)	31	10,730
8	Babu P. Ramesh	-	70,000
9	Benil Biswas	39,395	6,650
10	Bipul Kumar Srivastava	-	33,000
11	Budhaditya Das	42,728	42,728
12	Dean AES	-	20,000
13	Debal C. Kar	-	25,981
14	Deepak Kapoor	-	5,000
15	Deepak Kumar Pandey	-	10,000
16	Deepak Kumar Pandey (AR)	-	7,000
17	Deepan Sivaraman	99,644	1,00,000
18	Dr. Santosh Kumar Singh	-	15,000
19	Jyotirmoy Bhattacharya	-	25,000
20	Kopal	45,000	45,000
21	Manish Kumar Jain	18,407	-
22	Manjeet Singh Rana	-	30,000
23	Moggallan Bharti	1,12,875	1,12,875
24	Rajeev Kumar	26,220	30,770
25	Sachit Sharma	5,400	-
26	Sandeep Kumar (AR)	-	20,000
27	SayandeB Chowdhury	-	1,00,000
28	Sunil Kumar Dahiya	2,050	24,200
29	Sunita Singh	43,539	10,000
30	Sunita Tyagi	-	2,500
31	Suresh Babu	61,100	1,57,000
32	Umesh Mishra	-	12,000
33	Yogesh Snehi	-	35,000
34	AIC-AUDF	98,506	-
35	Asim Roy	12,000	-
36	Bidhan Chandra Dash	3,43,500	-
37	Gaurav Gupta(AR) AS	10,000	-
38	Nikhil Singh Charak	8,000	-
39	Pritipal Singh Randhawa	1,25,000	-
40	Yatinder Singh	19,700	-
	Total	13,03,595	10,76,634

Sub Schedule-8.2

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

S.NO	Particulars	2022-23	2021-22
1	Bidhan Chana Dash	1,00,000	1,00,000
2	Moggalan Bharti (Seed Money)	-	1,00,000
	Total	1,00,000	2,00,000



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Sub Schedule-8.3

GIA Accounts - Advance to Employees - LTC Advances

S.NO	Particulars	2022-23	2021-22
1	LTC Advance- Babu P Ramesh	-	1,10,160
2	LTC Advance NT Diheung	91,070	20,000
3	Ltc Adv to Ashish Patidar	-	17,933
4	LTC Adv to Rajan Krishnan	9,000	9,000
5	Deepak Bishla	53,431	-
6	Shelmi Sankhli	12,000	-
7	Kartik Dave	1,00,000	-
	Total	2,65,501	1,57,093

Sub Schedule-8.4

Fee Accounts - Advance to Employees - for Academic activities

S.NO	Particulars	2022-23	2021-22
1	Khushbhu Dublish	-	39,000
2	K.Valentina	-	45,000
3	Santosh Kumar Singh	-	1,34,715
4	Anup Dhar	4,77,073	4,77,073
5	Rohit Negi	13,000	13,000
6	Anoop kumar koileri	-	4,000
7	Sachita Sharma	-	10,000
8	Yogesh Snehi	-	1,69,160
9	Asmita Kabra	1,39,000	-
10	Benil Biswas	2,70,450	-
11	Manish Jain	1,88,227	-
12	Manoj Kumar	13,000	-
	Total	11,00,750	9,89,369

Sub Schedule-8.5

Projects Accounts - Advances to Employees - for JTT project activities

S.NO	Particulars	2022-23	2021-22
1	Anup Kumar Dhar	50,000	50,000
	Total	50,000	50,000

Sub Schedule-8.6

Projects Accounts - Advances to Employees - for Miscellaneous projects activities

S.NO	Particulars	2022-23	2021-22
1	Kartik Dave	22,500	22,500
2	Sitansu s Jena	25,000	-
	Total	47,500	22,500

Sub Schedule-8.7

Projects Accounts - Advances to Employees - for Ford Foundation

S.NO	Particulars	2022-23	2021-22
1	Saurabh chowdhury	1,40,000	1,40,000
	Total	1,40,000	1,40,000

Sub Schedule-8.8

Projects Account - Advances to Employees/ Institutions - for UGC

S.NO	Particulars	2022-23	2021-22
1	IIC	80,956	80,956
2	Ankus Rathore	9,000	9,000
	Total	89,956	89,956



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Sub Schedule-8.9

UDF Account - Advances for UGC XII Plan funding and other

S.NO	Particulars	2022-23	2021-22
1	Ashwin Verghese	83,886	83,886
2	UGC Account Syndicate Bank	2,80,00,000	2,80,00,000
3	E E BPD B- 122 PWD New Delhi	2,17,78,263	-
	Total	4,98,62,149	2,80,83,886

Sub Schedule-8.10

Projects Accounts - Advances to Suppliers/ Institutions for UGC

S.NO	Particulars	2022-23	2021-22
1	Turism and Hospitality Skill Council	28,800	28,800
	Total	28,800	28,800

Sub Schedule-8.11

Projects Accounts - TDS refund receivable

S.NO	Particulars	2022-23	2021-22
1	TDS Receivable (Azim Premji Foundation)	65,200	65,200
2	CECED	1,26,498	1,05,611
3	GIZ Consultancy project	-	43,200
4	Tech Mahindra Fund	-	5,775
	Total	1,91,698	2,19,786

Sub Schedule-8.12

GIA Accounts - Advances to Suppliers/ Institutions

S.NO	Particulars	2022-23	2021-22
	Advance to Vendors		
1	Association of Indian Universities	-	50,000
2	OML Entertainment (P) Ltd.	-	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
6	Global Compact Network	-	7,700
7	Healthcare Sector Skill Council	-	35,200
8	India International Centre	4,41,463	4,41,463
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	54,400	1,00,600
14	Shastri Indo Canadian Institute	-	50,000
15	SMS water grace BMW Pvt ltd	2,500	2,500
16	Tourism Hospitality	59,200	59,200
17	PS Softech pvt ltd	14,400	14,400
18	Tourism & Hospitality Skill Council	28,800	28,800
19	DTTDC Ltd.	1,54,191	-
20	Indraprastha Gas Ltd.	4,11,673	-
21	National informatic centre	1,35,051	-
	Total	29,28,839	26,74,617



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DR. B.R. AMBEDKAR UNIVERSITY DELHI
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Sub Schedule-8.13

GIA Accounts - Amount recoverable from staff

S.NO	Particulars	2022-23	2021-22
1	Dhirendera Dutt Dangwal	5,714	5,714
2	M A Sikandar	37,995	37,995
3	Satyketu sankrit	25,000	64,500
4	Saurbah	1,705	1,705
5	Vikramaditya Sahai (TDS Recov.)	3,090	3,090
	Total	73,504	1,13,004

Sub Schedule-8.14

GIA Accounts - Amount recoverable from vendors

S.NO	Particulars	2022-23	2021-22
1	Harish Hospitality	9,285	9,285
	Total	9,285	9,285

Sub Schedule-8.15

GIA Accounts - Advances to suppliers/ institutions from Karampura

S.NO	Particulars	2022-23	2021-22
1	Loan and Advances Supplier Karampura	30,400	30,400
	Total	30,400	30,400

Sub Schedule-8.16

Fee Accounts - Advances to suppliers/ vendors

S.NO	Particulars	2022-23	2021-22
1	Astitva Heritage saga of Rakhigarhi	48,825	-
2	Great Rocksport pvt ltd.	24,675	-
	Total	73,500	-

Sub Schedule-8.17

Project Accounts - CRA Project

S.No.	Particulars	2022-23	2021-22
1	Delhi Parsi Anjuman	11,088	-
2	IIC	1,29,403	-
3	Raja Films	36,096	-
	Total	1,76,587.00	-

Sub Schedule-8.18

Advance-G20

S.No.	Particulars	2022-23	2021-22
1	Benil Biswas(G-20)	15,000	-
2	Kritika Mathur(G-20)	15,000	-
3	Sunil kumar Dahiya(G-20)	17,950	-
	Total	47,950.00	-



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DR. B.R. AMBEDKAR UNIVERSITY DELHI
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Sub Schedule-8A

(Amount in Rs.)

Capital Account - Advances to PWD for works and Others

S.NO	Name of the Division	Opening Balance as on 01.04.2022	Advance paid during the year	Adjustments during the year	Closing Balance as on 31.03.2023
1	BSES Rajdhani Power Ltd. Capital	17,06,624	-	-	17,06,624
2	Executive Engineer, BPD B 122 PWD Delhi				
a.	EE B-122, PWD Misc. Civil Work L Block KP	18,00,000	-	-	18,00,000
b.	EE B - 122 Repair Boundry Wall Karampura Campus	6,29,580	-	-	6,29,580
c.	EE BPD B 122 Main Block Karampura	30,27,381	-	-	30,27,381
d.	EE, BPD B 122 PWD - Multipurpose Building KP	2,35,46,788	-	2,32,26,816	3,19,972
e.	Executive Engineer, BPD B 122 PWD Delhi	(1,17,36,825)	1,17,36,825		-
3	Executive Engineer, (Civil) PWD Div .323	7,73,450	-	-	7,73,450
4	Executive Engineer, Elect. - B - 141 - PWD	26,14,000	7,65,487	-	33,79,487
5	Executive Engineer, (Electrical) Div. No.353	2,09,876	-	-	2,09,876
6	EE PWD EMD 451- RMO & DG Set Work	48,85,898	-	-	48,85,898
7	EXECUTIVE ENGINEER F-111 PWD NEWDELHI				
a.	EE F- 111 Dheerpur & Rohini Campus	27,00,00,000	-	-	27,00,00,000
b.	EE F-111 PWD Boundry Wall Dheerpur	11,92,000	-	-	11,92,000
8	Executive Engineer M-241 PWD	62,37,864	30,99,975	68,99,975	24,37,864
9	Secratary , NDMC Advance	93,41,000	-	-	93,41,000
10	EE SRD -1 (M-241), PWD	-	1,18,07,520	-	1,18,07,520
	Total	31,42,27,636	2,74,09,807	3,01,26,791	31,15,10,652



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DR. B.R. AMBEDKAR UNIVERSITY DELHI
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SCHEDULES FORMING PART OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH, 2023

SCHEDULE 9- ACADEMIC RECEIPTS

Amount in Rupees

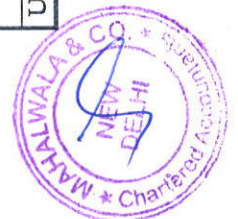
Particulars	Annexure	2022-23	2021-22
FEES FROM STUDENTS			
Academic :			
1. Tuition Fees	10	17,48,62,688	18,25,63,441
2. Admission Fees	2A	1,59,70,066	1,17,19,372
3. Enrolment Fees		-	-
4. Library Admission Fees		-	-
5. Laboratory Fees		-	-
6. Art & Craft		-	-
7. Registration Fees		-	-
8. Student Welfare Fund	2A	32,53,500	37,58,352
9. Syllabus Fee		-	-
Total (A)		19,40,86,254	19,80,41,165
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		11,08,878	3,37,966
3. Medical Fees		-	-
4. Transportation Fees		-	-
5. Hostel Fees		5,69,600	-
6. Prior period Income (Fees)		-	-
Total (C)		16,78,478	3,37,966
Sale of Publications :			
1. Sale of Admission Forms		-	-
2. Sale of Syllabus and Question Paper		-	-
3. Sale of prospectus including admission forms		-	-
Total (D)		-	-
Other Academic Receipts			
1. Registration fee for workshops, programmes , Processing Fee		-	-
2. Registration fees (Academic Staff College)		-	-
3. Other Academic Receipt		28,01,589	8,35,203
Total (E)		28,01,589	8,35,203
Grand Total (A+B+C+D+E)		19,85,66,321	19,92,14,334



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DR. B.R. AMBEDKAR UNIVERSITY DELHI (Established by the Government of NCT of Delhi)					
SCHEDULE 10- GRANTS /SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)				(Amount in Rs.)	
Particulars	Plan			2022-23	2021-22
	GIA Salary	General	GIA Capital Assets		
Balance B/f	8,24,76,165	3,27,34,579	42,79,42,134	54,31,52,878	65,58,77,773
Less: Adjustment of Unspent Grant	-	-	-	-	30,34,416
Unspent Grant As per DHE sanction order.	8,24,76,165	3,27,34,579	42,79,42,134	54,31,52,878	65,28,43,357
Add: Previous year Adjustment for amount spent towards capital expenditure	-	-	-	-	7,66,36,145
Add: Receipts during the Year	48,75,23,835	27,72,65,421	-	76,47,89,256	54,97,62,758
Add: Un-Spent amount received from Erstwhile DIHRM during the Year	17,58,637	55,77,231	12,34,992	85,70,860	-
- Amount of Interest earned on depositing GIA Fund	24,50,130	34,95,345	-	59,45,475	83,09,338
Total	57,42,08,767	31,90,72,576	42,91,77,126	1,32,24,58,469	1,28,75,51,598
Less: Refund to UGC	-	-	-	-	-
Balance	57,42,08,767	31,90,72,576	42,91,77,126	1,32,24,58,469	1,28,75,51,598
Less : Utilised for Capital Expenditure	-	6,53,93,756	-	6,53,93,756	3,20,93,092
Balance	57,42,08,767	25,36,78,820	42,91,77,126	1,25,70,64,713	1,25,54,58,506
Less : Utilised for Revenue Expenditure	51,00,30,027	20,14,32,764	-	71,14,62,791	63,56,69,483
Less: Rectification of NPS Interest of 2020-21	81,651	-	-	81,651	-
Less: Unspent amount under capital head returned to DHE	-	-	13,17,91,471	13,17,91,471	-
Less: Previous year Adjustment for amount spent towards capital expenditure	-	-	-	-	7,66,36,145
Less: Advance transferred from GIA-Capital to GIA-General A/c.	-	2,73,85,655	-2,73,85,655	-	-
Unspent grant at the end of year 2023	6,40,97,089	7,96,31,711	27,00,00,000	41,37,28,800	54,31,52,878



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SCHEDULE 11- INCOME FROM INVESTMENTS FIXED DEPOSIT/SWEEP INVESTMENT

(Amount in Rs.)

Particulars	Annexure	GIA		Fees	
		2022-23	2021-22	2022-23	2021-22
1. Interest					
a. On Government Securities		-	-	-	-
b. Other Bonds/Debentures		-	-	-	-
2. Interest on Term Deposits					
- Interest on Auto-Sweep Investment		1,82,337	28,20,110	70,67,815	18,66,276
3. Interest accrued but not due on Term Deposits/ Interest bearing advances to employees		-	-	-	-
4. Interest on Savings Bank Accounts		-	-	-	-
5. Others (Specify)		-	-	-	-
Total		1,82,337	28,20,110	70,67,815	18,66,276
Less: Interest Transferred to Grant in Aid		1,82,337	28,20,110	-	-
Balance		-	-	70,67,815	18,66,276

SCHEDULE 12: INTEREST EARNED

(Amount in Rs.)

Particulars	Annexure	GIA		Fees	
		2022-23	2021-22	2022-23	2021-22
1. On Savings Account with scheduled banks		57,63,138	52,04,024	35,03,005	32,07,895
2. On Savings Account with scheduled banks (Fees)		-	-	-	-
3. On Loans		-	-	-	-
a. Employees/Staff		-	-	-	-
b. Others		-	-	2,10,841	-
4. On Debtors and Other Receivables		-	-	-	-
Total		57,63,138	52,04,024	37,13,846	32,07,895
Less: Interest Transferred to Grant in Aid		57,63,138	52,53,618	-	-
Balance		-	-	37,13,846	32,07,895



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SCHEDULE 13 · OTHER INCOME

(Amount in Rs.)

Particulars	Annexure	2022-23	2021-22
A. Income from Land and Buildings			
1. Hostel Room Rent		-	-
2. License Fee		29,185	1,05,488
3. Hire Charges of Auditorium/Play Ground/Convention Centre, etc		-	-
4. Electricity charges recovered		-	-
5. Water charges recovered		-	-
Total (A)		29,185	1,05,488
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 (C)		-	-
D. Others			
1. Income from Consultancy		-	-
2. RTI Fees		200	609
3. Income from Royalty		-	-
4. Sale of application form (recruitment)		-	-
5. Misc. receipts (Sale of tender form, waste paper, Books, Cash prize mon)		5,62,842	2,93,920
6. Profit on Sale/disposal of Assets		-	-
a) Owned assets		-	-
b) Assets received free of cost		54,120	-



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7. Grants/Donations from Institutions, Welfare Bodies and International Organisations		15,301	-
Total (D)		6,32,463	2,94,529
E. Others (specify)			
- Photocopy Charges		10,585	1,203
- Misc. Income		6,704	34,909
- Sponsorship		-	-
- Election Fees		-	-
- National Info Centre Service		-	-
- Tata Institute of Social Science		-	-
- ID Card Fees		-	-
- Library Fine		-	-
- Degree Fees		43,000	8,300
- Crech (Receipt)		34,000	1,800
- Duplicate identity card		4,100	-
-Electricity Charges Receipt		836	7,619
-Fine Collection		1,30,200	-
-Short & Excess		-	-
- Forfeited Performance Gurantee		16,11,642	
Total (E)		18,41,067	53,831
Total (A+B+C+D+E)		25,02,715	4,53,847
Overhead - Project(F)		2,55,181	1,09,964
Total (F)		2,55,181	1,09,964
Grand Total (A+B+C+D+E+F)		27,57,896	5,63,811

SCHEDULE 14- PRIOR PERIOD INCOME

(Amount in Rs.)

Particulars	Annexure	2022-23	2021-22
1. Academic Receipts (Thesis Fees)		-	4,87,431
2. Other Income-GIA Income		1,42,80,226	-
3.. Other Income-Fees Income		16,64,165	-
Total		1,59,44,391	4,87,431



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SCHEDULE 15- STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES) (Amount in Rs.)

Particulars	Annexure	2022-23			2021-22		
		Teaching	Non -Teaching	Total	Teaching	Non -Teaching	Total
a) (i) Salaries and Wages	11	23,45,47,253	6,73,68,705	30,19,15,958	22,44,30,007	6,41,76,285	28,86,06,292
(ii) Salaries of Visiting Professor	12	2,80,50,850	-	2,80,50,850	-	-	-
b) Allowances and Bonus	13	12,17,28,990	2,19,65,651	14,36,94,641	10,06,31,848	1,64,59,897	11,70,91,745
c) Contribution to Other Fund		-	-	-	-	-	-
- NPS University Contribution		3,29,69,785	47,73,431	3,77,43,216	3,05,51,579	36,11,225	3,41,62,804
- CPF University Contribution(NT)		-	5,13,840	5,13,840	-	5,08,680	5,08,680
d) Staff Welfare Expenses		-	3,48,491	3,48,491	3,41,031	-	3,41,031
e) Retirement and Terminal Expenses	14	2,47,77,197	1,37,52,316	3,85,29,513	1,28,61,445	5,02,286	1,33,63,731
f) Leave Travel Concession (LTC)		6,30,977	3,57,410	9,88,387	8,21,868	4,40,101	12,61,969
g) Medical Reimbursement		10,14,913	10,18,990	20,33,903	15,96,120	4,90,498	20,86,618
h) Children Education Allowance		8,52,750	3,96,000	12,48,750	9,65,250	3,33,000	12,98,250
i) Honorarium (Salary Head)		36,000	-	36,000	1,75,200	-	1,75,200
Total		44,46,08,715	11,04,94,834	55,51,03,549	37,23,74,348	8,65,21,972	45,88,96,320



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SCHEDULE 15 A- EMPLOYEES RETIREMENT AND TERMINAL BENEFITS				
Particulars	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 1st April, 2022	-	7,95,82,460	7,31,00,339	15,26,82,799
Addition : Capitalized value of Contributions Received from other Organizations	-	-	2,25,472	2,25,472
Total (a)	-	7,95,82,460	7,33,25,811	15,29,08,271
Less- Actual Payment during the year (b)	-	1,50,556	58,76,222	60,26,778
Balance Available c (a-b)	-	7,94,31,904	6,74,49,589	14,68,81,493
Provision required as per Actuarial Valuation (d)	-	9,31,84,220	92,26,786	10,24,11,006
A. Provision to be made in the current year (d-c)	-	1,37,52,316	2,47,77,197	3,85,29,513
Total	-	9,31,84,220	9,22,26,786	18,54,11,006



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SCHEDULE 16- ACADEMIC EXPENSES

(Amount in Rs.)

Particulars	Annexure	2022-23	2021-22
GIA Expenditure			
a) Laboratory Expenses		-	-
b) Field Work /Participation in Conferences		-	-
- Field Based Learning		2,20,019	75,147
- Research Project		14,51,566	3,99,000
c) Expenses on Seminars / Workshops		46,73,614	22,51,680
- Audcity Expenditure		-	7,36,182
- Consultative meeting		13,32,806	11,33,874
- Meeting of Statutory Bodies		6,03,797	6,42,548
- Selection Committee		8,76,290	2,12,008
d) Payment to Guest/ Adjunct/ Visiting faculty	15	16,79,200	1,59,23,050
e) Examination		8,10,437	3,89,222
f) Convocation Expenses		47,69,344	57,50,355
g) Publications			
- Journals / Periodicals / Subscription/Softwares		86,900	26,599
- Stipends/ Prizes / Awards		1,92,12,826	1,34,51,762
h) Subscription Expenses		5,36,912	6,29,153
i) Others			
- (i) Professional Development Of Faculty & Staff		21,73,880	10,000
- (ii) Earn While You Learn Scheme		11,033	53,000
- (iii) Gym/ Games/ Sports		42,883	1,16,564
- (iv) New Initiatives		12,94,779	33,55,398
- (v) Seed Money Expenses		-	1,09,814
- (vi) Travel Allowance (Foreign)		6,83,105	-
- (vii) NAAC Expense		7,29,077	31,89,836
- (viii) G-20 Expenses		1,92,605	-
- (ix) Outreach & Extensions Divisions		22,500	-
Total (A)		4,14,03,573	4,84,55,192
Fees Expenditure			
a) Student Welfare Expenses		15,55,760	7,93,653
b) Admission Expenses		8,57,390	1,10,54,398
c) Fee Waiver		7,30,48,956	7,06,37,235
d) Fee Refund		1,13,04,134	80,60,341
Total (B)		8,67,66,240	9,05,45,627
Total (A+B)		12,81,69,813	13,90,00,819



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SCHEDULE 17- ADMINISTRATIVE AND GENERAL EXPENSES

(Amount in Rs.)

Particulars	Annexure	2022-23	2022-23
A. Infrastructure			
a) Electricity and Power		3,31,17,795	1,36,09,937
b) Water Charges		11,45,441	12,69,312
c) Rent, Rates and Taxes (including property tax)		4,64,57,533	4,02,66,888
Total A		8,07,20,769	5,51,46,137
B. Communication			
a) Postage and Stationery		46,972	38,191
b) Telephone, Fax and Internet Charges		28,03,665	24,67,926
Total B		28,50,637	25,06,117
C. Others			
a) Printing and Stationery (consumption)		36,39,744	14,42,365
b) Travelling and Conveyance Expenses	16	4,28,536	1,84,441
c) Hospitality		7,88,385	5,87,210
d) Auditors Remuneration		3,00,000	5,90,087
e) Professional Charges		16,73,296	1,96,450
f) Advertisement and Publicity		43,453	2,87,586
g) Medical Expense		2,05,733	4,14,864
h) Others	17	8,61,86,105	7,97,93,247
Total C		9,32,65,252	8,34,96,250
Total (A+B+C)		17,68,36,658	14,11,48,504

SCHEDULE 18-TRANSPORTATION EXPENSES

(Amount in Rs.)

Particulars	Annexure	2022-23	2021-22
1. Vehicle (Taxi) Hiring expenses		13,59,841	38,77,754
Total		13,59,841	38,77,754



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SCHEDULE 19- REPAIRS & MAINTENANCE

(Amount in Rs.)

Particulars	Annexure	2022-23	2021-22
a) Buildings		79,06,571	1,66,54,979
b) Furniture & Fixtures		-	6,731
c) Plant & Machinery		-	-
d) Office Equipment		66,20,977	58,74,207
e) Computers		93,831	39,671
f) Cleaning Material & Services		1,47,04,990	1,51,77,145
g) Book binding charges		-	-
h) Gardening		1,48,484	5,64,897
i) Estate Maintenance		-	-
j) Others (if any)		12,06,699	11,73,942
Total		3,06,81,552	3,94,91,572

SCHEDULE 20- FINANCE COSTS

(Amount in Rs.)

Particulars	Annexure	2022-23	2021-22
Bank Charges			
- GIA		37,149	62,729
- Fees		60,468	76,103
Total		97,617	1,38,831

SCHEDULE 21: OTHER EXPENSES

(Amount in Rs.)

Particulars	Annexure	2022-23	2021-22
a) Provision for Bad and Doubtful Debt/Advances		-	-
b) Irrecoverable Balance Written-off		-	-
c) Grants/Subsidies to other institutions/organizations		-	-
d) Other (Specify)		-	-
Total		-	-

SCHEDULE 22: PRIOR PERIOD EXPENSES

Particulars	Schedule	2022-23	2021-22
1. Other Expenses		6,58,567	7,75,01,935
2. Expenses as per revised UC as sanction by DHE	Sch-10	-	(30,34,416)
Total		6,58,567	7,44,67,519



DR. B.R. AMBEDKAR UNIVERSITY DELHI 2022-23
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NPS TIER - I ACCOUNT

BALANCE SHEET AS AT 31st MARCH, 2023

		LIABILITIES		2021-22	2022-23	2021-22	ASSETS		2021-22	2022-23	2021-22
		NPS Tier - I Account					NPS Tier - I Account				
		Faculty Staffs					Subscription and Contribution due for 3/15				
1,58,14,171		Opening Balance		1,79,72,032							
5,18,45,841		Add: NPS Contributions		5,59,24,088							
1,83,143		Add: NPS Contributions Transferred Received		3,33,538							
		Add: Adjusted From Interest									
4,98,71,123		Less: Transferred to NSDL		6,50,89,142							
-		Less: Excess Contribution Refund		-			Investments				
				1,79,72,032	91,40,516	1,79,72,032	Canara Bank - A/c No. 3872		1,95,93,571		13,07,455
							Sweep Investment Account		-		2,72,82,622
		Administrative Staffs									
18,15,169		Opening Balance		14,76,481							
52,69,038		Add: NPS Contributions		72,37,787		16,351	Current Assets		16,351		16,551
		Add: NPS Contributions Transferred Received		-			Opening TDS receivable				
56,07,726		Less: Transferred to NSDL		87,05,036			TDS receivable		6,243		6,243
-		Less: Excess Contribution Refund		-			Transfer to Salary A/c		9,232		
				14,76,481	9,232	14,76,481					
		Bank Interest									
12,22,829		Opening Balance		20,67,173							
5,978		Add: Interest received during year		4,55,729							
8,39,068		Add: Interest received on Investment		8,57,166							
		Less: Transferred to NSDL/Payment									
-		Less: Adjustment from Interest		-							
702		Less: Bank Charges		1,404							
				20,67,173	33,78,664	20,67,173					
		Corpus Fund									
70,97,185		Opening Balance		70,97,185	70,97,185	70,97,185					
		Total		2,86,12,871	1,96,25,597		Total			1,96,25,597	2,86,12,871



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DR. B.R.AMBEDKAR UNIVERSITY DELHI 2022-23
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NPS TIER - I ACCOUNT

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

RECEIPT	2022-23	2021-22	PAYMENT	2022-23	2021-22
Opening Balance as on 01.04.2022	13,07,455	(2,21,927)			-
NPS Tier-I Account			Investment		-
Employee's Subscription			NPS Contribution Transfer to NSDL	7,37,94,178	5,54,78,849
Faculty Staffs	2,32,87,841	2,16,20,633	Sweep Investment	-	11,27,892
Administrative Staffs	24,64,356	21,95,428	TDS on Salary	-	6,243
NPS Contribution Received			Interest Paid	-	-
University Contribution			Bank Charges	1,404	702
Faculty Staffs	3,29,69,785	3,02,25,208	Transfer to Salary A/c	9,232	-
Administrative Staffs	47,73,431	30,73,610			
Sweep Investment	2,72,82,622	-			
Interest received on Investment			Excess Contribution Refund	-	-
Interest on saving Bank Account	4,55,729	5,978			
Interest on Sweep investment	8,57,166	8,39,068	Closing Balance (Bank A/c)	1,95,93,571	11,24,312
Total	9,33,98,385	5,77,37,998	Total	9,33,98,385	5,77,37,998



DR. B.R. AMBEDKAR UNIVERSITY DELHI 2022-23

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NPS TIER - I ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

2021-22	EXPENDITURE	2022-23	2021-22	INCOME	2022-23	2021-22
-	Interest Credited to Subscribers' Accounts	-	-	Interest Earned on Investment		-
-	Bank Charges	-	-	Interest from Saving Account.		-
			-	Less: Interest Accrued 31.03.23		-
-	Excess of Income over Expenditure	-	-	Interest Accrued but not due		-
-	Total	-	-	Total		-



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DR. B.R. AMBEDKAR UNIVERSITY DELHI
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SCHEDULE-23
SIGNIFICANT ACCOUNTING POLICIES

1. BASIS FOR PREPARATION OF ACCOUNTS

The account 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 assets of AUD, the same will be taken into AUD stock after the completion of project and on physical 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 the 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 institutions, 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. Deposits Linked Insurance, Contribution to New Pension Scheme, Medical reimbursement to retired employees and Travel to Home Town on retirement is 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/ENDOWMENTS FUNDS

The following long term funds are earmarked for specific purposes.

- i. Scholarship
- ii. Learning Enhancement
- iii. Student Welfare Funds
- iv. Application Free



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Separate bank accounts have been maintained for above funds and interest on savings bank account is 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 University Development Fund (UDF) in Dr. B.R. 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 Endowments funds.

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 bank balances of each Endowment Fund are represented by Investments in Fixed Deposits and balance in the Saving Bank Account common for all Endowments, and accrued Interest on Investments.

9. GOVERNMENT AND UGC GRANTS

Governments 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.



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- 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.

11. INCOME TAX

The income of University is exempt from Income Tax under section 10(23C)(iiiab) 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. FIXEDASSETS:

- a. Additions in the year to fixed assets in Schedule 4 include assets purchased out of plan funds.
- b. Depreciation Amounting to Rs. 5,47,57,928/- 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. Assets not returned to sponsor organization have been shown in Appendix 1.
- d. Assets representing the Endowment/ Earmarked Funds have been separately shown in Schedule 2.
- e. Due to operational difficulties and with the approval of Investment Committee of the University, the auto Sweep-in and Sweep-out accounts has been discontinued in the F.Y. 2022-23. As per the instructions of CAG in SAR of F.Y. 2021-22, the interest earned on Investment through Fixed Deposit during F.Y. 2022-23 have been shown in Schedule 11&12.
- f. As per the approval of the Hon'ble Lieutenant Governor on 11.06.2021 and with the Notification No.DHE.20(70)/AUD/2020-21/1475 dated 14.06.2021 issued by the Director (Higher Education), GNCTD along with the approval of the Board of Management in its 32nd meeting held on 12.07.2021, all Assets and liabilities of DIHRM have been merged into Dr. B.R Ambedkar University Delhi w.e.f. 31.03.2023.

2. LOANS AND ADVANCES:

Construction works assigned to PWD were shown consolidated as Division -wise instead of each work-wise, now details have been shown work-wise in Schedule 8A in current year.

3. LIABILITY:

- a. As per the instructions of CAG in the SAR of FY 2021-22, the Stale Cheque Liability of Rs.58,66,465/- and Sundry Creditors Liability of Rs.14,33,507/- of more than 3 years i.e. upto the Financial Year 2019-20 with Closing date as 31.03.2023 has been written back as prior period income.
- b. Leave Encashment expenditure of Rs.28, 51,345/- (not booked during from the F.Y. 2019-20 to 2021-22) has been booked as expenditure in prior years instead of adjusting from provisions. Now booked as prior period income in F.Y. 2022-23 as per Accounting Standards 5.
- c. The Actuarial Valuation figures have been shown in Schedule 15A and Annexure 14 and the effect of the same has been taken the Income and Expenditure Account.
- d. Provision created for demands raised by NDMC of Rs. 5,17,000/- in F.Y. 2021-22 now reversed and booked as prior period income of Rs. 5,17,000/-.



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- e. In compliance to the instructions of the FINAT cell, Office of the Principal Accountant General (Audit) during the F.Y. 2021-22 and DP (Cell), Delhi (CAG) during the F.Y. 2022-23, the Lapsed Deposit (Caution Deposit received from students from 2008-09 to 2017-18) of Rs. 67,32,221/- (Rs.51.53 lakh of unclaimed caution deposit and Rs.15.79 lakh interest earned) has been forfeited and treated as prior period Income.
- f. The NPS liability of Rs.1.94 crores (both teaching and non-teaching), as quoted by the CAG in the SAR for F.Y. 2021-22, has been reduced to Rs.91.49 lakh.
- g. The NPS Interest of Rs. 81,651 was wrongly transferred to GIA accounts in F.Y. 2020-21 which is now reversed and corrected in Schedule-10 of current year. Bank charges related to NPS Bank account of Rs. 3,159/- was wrongly charged in Income & Expenditure account of F.Y. 2019-20 & F.Y. 2020-21 now added back in corrected in Schedule-1.
- h. A contingent liability of Rs.90.06 lakh (plus interest) stands for the legal matter.
- i. Capital Commitment for the F.Y. 2023-24 is Rs.1.76 crores for all the campuses of the University.
- j. As per the instructions of CAG in the SAR for the F.Y. 2021-22, the Caution Deposit is represented as under:

Current Students	-	Rs.3,15,02,000/- till 2022-23.
Ex-Students	-	Rs. 21,45,000/- (approx) for 2017-18. (excluding Rs.51.53 lakh forfeited up to 2016-17)

4. **EXPENDITURE IN FOREIGN CURRENCY:**

Particulars	Amount (In Rs.)
Membership & Subscription	1,22,732/-
Purchase of E-Journals	23,65,873/-

5. **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 omission 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.

During the FY 2022-23, expenditure of Rs. 6,58,567/- has been accounted for under prior-period expenses.



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6. ACADEMIC RECEIPTS

The tuition fee earned during the financial year 2022-23 is Rs. 17,48,62,688/- which is almost 4% less than the fee earned during last year. During the current financial year, accrued fee amounting to Rs. 7.30 crores is included in the above amount.

7. EXPENDITURE

In view of the engagement of Guest Faculty against the sanctioned posts and as per the Pattern of Assistance, w.e.f. 01.04.2022, the expenditure on Salary to Guest Faculty is being booked under the Head 'GIA-Salaries', which was earlier being booked under the head 'GIA-General'. The effect of the same has also been taken the Budget Estimates.

8. 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.

9. 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.
10. The previous year's figures have been rearranged and regrouped, wherever necessary.
11. Figures in the final accounts have been rounded off to the nearest rupee.
12. Schedules 1 to 24 are annexed to and form an integral part of the Balance Sheet as at 31st March, 2023 and the Income & Expenditure account for the year ended on that date.



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DR.B.R. AMBEDKAR UNIVERSITY DELHI
(Established by the Government of NCT of Delhi)

Annexure - 1

Deposits from Students

Deposits from Students												(Amount in Rs.)
S. No.	Student Fee Liability	Opening Balance as on 01.04.2022		Additions during the year		Total		Expenditure during the year	Closing Balance as on 31.03.2023		Total	
		Deposit	Accumulated Interest	Additions during the year	Interest during the year	Deposit	Accumulated Interest		Deposit	Accumulated Interest		
1	Cautions Money	3,36,93,100	32,17,465	87,25,000	9,81,459	4,24,18,100	41,98,924	1,06,24,921	3,17,93,179	41,98,924	3,59,92,103	
2	Co-Curricular	47,93,350	5,72,106	-	96,040	47,93,350	6,68,146	4,44,302	43,49,048	6,68,146	50,17,194	
3	Course Material	79,05,697	9,97,099	13,43,000	2,00,346	92,48,697	11,97,445	26,076	92,22,621	11,97,445	1,04,20,066	
4	Extra Mural	1,77,88,183	7,76,800	1,12,13,500	1,62,945	2,90,01,683	9,39,745	36,31,833	2,53,69,850	9,39,745	2,63,09,595	
	Total	6,41,80,330	55,63,470	2,12,81,500	14,40,790	8,54,61,830	70,04,260	1,47,27,132	7,07,34,698	70,04,260	7,77,38,958	



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Annexure - 2

Sundry Creditors-Goods

S. No.	Particulars	2022-23	2021-22
1	Deepa Eng. Co.	-	98,587
2	Alert Pest Control	-	16,563
3	Mukhija Travels	-	64,441
4	Prayag Heritage Pvt. Ltd.	-	31,800
5	Swastik Construction Co.	37,713	37,713
6	Tiger Force Security Services	-	11,29,380
7	Vikas Electrical Works	-	9,370
8	Rekha Sharma Sen (Sundry Creditors Karpura)	-	3,350
9	Cambridge University press	11,49,694	-
10	Harvard Buisness School Publishing Corporation	12,16,179	-
11	Olleracomp IT Services pvt ltd	10,672	-
	Total	24,14,258	13,91,204

Annexure - 3

Sundry Creditors- Capital Goods

S. No.	Particulars	2022-23	2021-22
1	Mansarover Industrial Corporation	-	33,000
2	Newage Furniture Innovations Pvt. Ltd.	-	47,211
	Total	-	80,211

Annexure - 4

Earnest Money Deposits

S. No.	Party's Name	2022-23	2021-22
1	A.K.Enterprises (EMD)	13,000	13,000
2	Allied Publishers Sub. Agency (EMD)	-	10,000
3	All India society for environment couese	1,000	1,000
4	Amitash Gas Engineers EMD	2,865	2,865
5	Annapoorna Ind. Corp.	7,000	7,000
6	Aone Copier Services Pvt. Ltd.	20,000	20,000
7	Art design print solution	25,000	25,000
8	Artline Press & Publishers P. Ltd.	50,000	50,000
9	Atlantic Publishers & Distributors Pvt. Ltd(EMD)	27,368	20,000
10	Aviva Books Company	10,000	10,000
12	Bharatiya Sahitya Bhavana(EMD)	17,368	20,000
13	Bharti Refrigeration Works EMD	-	60,000
15	Biz Technologies Ltd	12,000	12,000
16	Book Seller (EMD)	10,000	10,000
17	Bookwell Publication	10,000	20,000
18	Brijwasi Book Distributors(EMD)	27,368	10,000
19	Chhavi Farms & Nursery (EMD)	4,000	4,000
20	Communication & Network	25,000	25,000
21	Cummins Sales & Services Pvt. Ltd. (EMD)	2,596	2,596
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	Efficient Book Distribution	10,000	10,000
26	Elite Pub. & Distributors	10,000	10,000
27	Empire Furniture Co.	15,000	15,000
28	Foundtek Consultants P. Ltd.	6,000	6,000



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29	Glodyne Technoserve Ltd.	16,000	16,000
30	Govinda Book Hourse	17,368	20,000
31	Gulkhan	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	1,29,827	1,29,827
35	Home style	28,250	28,250
36	IANS India Pvt. Ltd.	36,000	36,000
37	Indica Publishers & Distributors P. Ltd	27,368	10,000
38	Informatics publishing Ltd.	5,000	5,000
39	Intakab Alam	500	500
40	International Book Agency	10,000	20,000
41	International Book Centre	17,368	20,000
42	International Book Distributors	10,000	20,000
43	Iris Global Services Pvt. Ltd	1,53,428	1,53,428
44	Jagjeet Singh	6,500	6,500
45	Jaishree Medical Devices	9,000	9,000
46	Jay mahaveer engg. ydyog.	500	500
47	Junati Innvations P. Ltd.	22,200	22,200
48	Kilaso Books	10,000	20,000
49	Kiran Book Service EMD	17,368	10,000
50	K.K. Book Distributors	10,000	20,000
51	Kool Planet Enterprises	3,000	3,000
52	Krona Ligatec 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	Methodox pvt. Ltd.	500	500
57	Mukhija Travels EMD	34,940	34,940
58	Nayee Kitab Prakashan EMD	-	20,000
59	Neo Tell India	12,500	12,500
60	Newage Furniture Innovation Pvt. Ltd.	500	500
61	New Way Office Automation Technology	5,000	5,000
62	N.V. Enterprises	20,000	20,000
63	Ollevacom It Services Pvt. Ltd.	10,438	10,438
64	Overseas Press India P Ltd	10,000	-
65	Pragati Publications	7,368	10,000
66	Prakashan Saasthan	20,000	20,000
67	Rajkamal Prakashan P. Ltd.	20,000	20,000
68	Rajmala construction Pvt. Ltd. .	1,500	1,500
69	Red Rose Book Enterpriese	10,000	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	10,000	20,000
75	Software One	2,000	2,000
76	Stri Shakti.	20,000	20,000
77	Sunrise Books EMD	17,368	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	Systech Technocraft Services (P) Ltd	85,395	85,395
82	Technocal Burean India P. Ltd.	7,368	10,000
83	The Book Seller	7,368	-



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84	The Cooling Lab	3,00,000	3,00,000
85	Today & Tomorrow's Printers and Publishers	10,000	10,000
86	Uppal Book Store	10,000	20,000
87	Vani Prakashan (EMD)	10,000	10,000
88	Vardhman Books	17,368	10,000
89	Capital Books Pvt. Ltd	7,368	-
90	CBS Publisher & Distributors Pvt Ltd.	17,368	-
91	Infokart india Ltd. EMD	17,368	-
92	Jain Books & Periodicals EMD	7,368	-
93	Ram Naresh Parmar EMD	7,500	-
94	RSM & Associates	10,000	-
95	Satish Serial Publication EMD	10,000	-
96	Satyam Books Publication EMD	17,368	-
97	Tarun Books Pvt. Ltd. EMD	7,368	-
98	Viva Books Pvt. Ltd. EMD	17,368	-
99	Gams and Associates	10,000	-
100	Metrohm india pvt ltd.	17,000	17,000.00
TOTAL		28,24,281	27,96,789
Performance Guarantee			
S. No.	Party's Name	2022-23	2021-22
1	Alert Pest Control	17,200	17,200
2	Ambika Caterers and Canteen	60,000	60,000
3	Avior Technologies P. Ltd	6,200	6,200
4	Bhambra Glass Concepts	11,250	11,250
5	City Computers	700	700
6	Delhi Trophy. Com	7,140	7,140
7	Empire Furniture Co.	3,000	3,000
8	Gams & Associates	-	15,000
9	GPS Office Equipment Pvt. Ltd	20,000	20,000
10	IANS India Pvt Ltd	18,000	18,000
11	Intex Industries	2,500	2,500
12	I P Pasricha & Co.	20,650	20,650
13	Junati Innovations	15,000	15,000
14	Kamal Kumar PG	-	25,000
15	Kendriya Bhandar	56,000	56,000
16	Prateek computer peripherals	21,900	21,900
17	Creanovation Labs Pvt Ltd	6,635	6,635
18	Turnitindia Edication Pvt. Ltd. PG	51,563	51,563
19	KPS Electro India Pvt. Ltd. (PG)	33,000	-
Total B		3,50,738	3,57,738
Retention Money			
1	A Z Associates	345	345
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	Gulkhan	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	SVM Tinfraestate P. Ltd.	65,730	65,730
12	Time Planners	6,425	6,425



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13	Turnitin LLC	54,582	54,582
14	Swastik Construction P. Ltd.	1,56,704	1,56,704
15	Mani Control System	5400	-
16	Ananya Associates Retention Amount	2500	-
	Total C	8,11,298	8,03,398
Securities Deposits			
S. No.	Party's Name	2022-23	2021-22
1	CS Datamotion	-	5,000
2	Ecole Solution Pvt. Ltd.	-	5,000
3	Good Year	-	50,000
4	Rakshak Security Pvt.	-	1,00,000
5	Security Deposit	1,13,084	-18,781
6	Ankur Dhir	12,000	12,000
	Total (D)	1,25,084	1,53,219
	Grand Total(A+B+C+D)	41,11,401	41,11,144
Annexure - 5			
Statutory Dues			
S. No.	Particulars	2022-23	2021-22
1	GIA		
	TDS 192A	2,29,626	18,431
	TDS 194C	2,40,809	2,70,933
	TDS 194J	3,50,460	5,12,480
	TDS on CGST - GST @1%	88,553	4,48,068
	TDS on GST	2,23,686	2,23,686
	TDS on ICST - @ 2%	-	3,00,910
	TDS on SGST - CST @1%	88,554	4,48,066
	TDS-194J (Guest/Adjunct Faculty)	10,000	-
	Total(A)	12,31,688	22,22,574
2	Fees		
	TDS 194C	333	-
	TDS on CGST @ 1%	67	-
	TDS on SGST @ 1%	67	-
	Total(B)	466	-
	Grand Total (A+B)	12,32,154	22,22,574



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Annexure - 6

Amount Payable

(Amount in Rs.)

S. No.	Particulars	2022-23	2021-22
1	Audit Fees Payable	6,56,788	8,27,150
2	Stale cheques Pending :		
	(a) GIA A/c (Stale Cheques)	7,96,580	33,63,106
	(b) Fees A/c (Stale Cheque Fee)	43,92,515	71,25,180
3	Employees Liability:		
	Employees deduction	-	-
	NPS Liability		
	(a) Interest on NPS	16,82,429	11,49,613
	(b) NPS (NSDL) Fund Employee Share (Administrative Staff)	9,232	14,76,481
	(c) NPS (NSDL) Fund Employee Share (Academic Staff)	91,40,517	1,79,72,033
	(d) Sweep Interest NPS	16,96,234	8,39,068
	Others		
	(e) Subhra Nagalia (NPS-CSIR)	4,40,914	-
	Leave salary contribution payable		
	- Sanjay Kumar	6,48,830	6,48,830
	- Sameer Saini	4,94,170	4,94,170
	- Anshu Gupta	43,279	43,279
	- Bipul Kumar Srivastav	3,42,442	3,42,442
	- Harsh Kapoor	26,665	26,665
	- Ajay Kumar Thakur	31,384	31,384
	Gratuity Received from Previous Employer		
	- Ajay Kumar Thakur	32,844	32,844
	- Harsh Kapoor	10,892	10,892
	(f) EPF 13%	3,310	3,310
	(g) ESI 4.75%	25,547	25,547
4	Provision for expenses payable	2,22,66,817	1,19,86,741
5	Ground Rent (Dheerpur Campus)	26,26,49,050	22,55,64,651
6	Recruitment Application Fee (2018-19)	16,29,840	10,52,829
7	Extra Mural (Fees)	2,41,000	2,41,000
8	Bonus Payable	1,94,823	-
	Total	30,74,56,102	27,32,57,215

Annexure - 6A

Projects Liability

(Amount in Rs.)

S. No.	Particulars	2022-23	2021-22
1	Misc. Projects - IDBI 0523	-	91,627
2	University Grant Commission (UGC)	11,14,418	11,14,418
3	Aid Et Action India P. Ltd.	-	89,320
4	Nalanda Bihar	-	49,170
5	Nalanda UP	-	49,170
6	Performance Guarantee	61,514	61,514
7	Navi Harish Hospitality Pvt. Ltd.	15,872	-
	TOTAL	11,91,804	14,55,219



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Annexure - 7

Others Investments (UDF)

(Amount in Rs.)

S. No.	Particulars	2022-23	2021-22
1	Academic Chairs Fund	6,55,03,494.00	5,00,00,000
2	Central Pool of UDF	17,00,00,000.00	14,00,00,000
3	Research endowment Fund	6,74,20,324.00	5,00,00,000
4	Student Travel & Exchange Fund	6,62,71,754	5,00,00,000
	Total	36,91,95,572	29,00,00,000

Annexure - 8

Imprest Accounts

S. No.	Particulars	2022-23	2021-22
	GIA		
1	Advance To Archana Gupta	-	5,000
2	AR Estate	1,15,129	1,18,500
3	AR VCO Imprest A/c	20,608	10,000
4	Aud-Imprest R&L/IAD/RFP	20,000	20,000
5	Aud IT A/c No. 6600502336	6,859	6,859
6	AUDSGA Account	10,000	10,000
7	Aud Imprest A/c (SVS)	2,106	9,546
8	Dean Imprest (SHS)	10,000	10,000
9	Director CPR	10,000	10,000
10	Director, IQAC Imprest A/c	5,000	5,000
11	E&M Unit	40,825	50,000
12	Finance (Imprest)	180	50,180
13	Geetha Venkatraman Cps	10,000	10,000
14	Imprest CELE	10,000	10,000
15	Imprest (Academic services)	26,608	26,608
16	Imprest a/c (Campus Development)	6,205	6,205
17	Archana Gupta	10,606	5,606
18	Ar Ss	-	6,039
19	B Mallesha	10,000	1,701
20	CCK	9,266	758
21	Debal C. Kar	-	7,291
22	Dr Sunita Singh	-	7,402
23	EMC Asmita Kabra	21,648	21,648
24	Imprest-EOO	5,000	5,000
25	Estate	-5,401	-5,401
26	Imperest (AES)	8,709	10,000
27	Deputy Registrar	10,000	10,000
28	IT	-	466
29	Dean SBPPSE	-	4,612
30	Manjeet Singh Rana	8,067	8,067
31	Manshi Thapliyal	232	232
32	Imprest (OSD Karampura Campus)	16,800	20,000
33	Dean Planning	11,292	11,292
34	Rachana Johri	5,880	5,880
35	Setyaketu Sanskrit	3,714	3,714
36	School of Design	9,932	9,932
37	Asmita Kabra	-3,521	4,983
38	Imprest - SLGC (Karampura)	25,000	10,000
39	SLS	10,637	10,637
40	Imprest (SOL)	368	10,368
41	Dean SDS	10,000	10,000
42	SVS (Karampura)	17,852	20,262
43	Osdi Lodhi Road	15,010	20,000
44	PVC Office Imprest A/c	2,960	2,960
45	Radharani Chakravarty	9,304	9,304



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46	Imprest SCCE	10,000	10,000
47	Imprest (VCO, VC)	2,50,000	2,75,000
48	Dean SHRM Imprest	45,000	25,000
49	Dean Imprest (SUS)	-	-6,184
50	Registrar Aud	20,000	20,000
51	Director, CRA-IILKS Imprest	10,000	-
52	Imprest librarian	10,000	-
Total		8,51,875	9,14,467

Annexure - 9

Bank Balance

S. No.	Particulars	2022-23	2021-22
GIA A/cs			
1	Canara Bank Dwarka - 2226	61,60,943	2,62,82,823
2	Canara Bank Kashmere Gate - 51660	88,16,552	8,71,60,039
3	Canara Bank Capital A/c No. 55631	77,98,005	75,13,675
4	Canara Bank - NPS Fund - 3872	1,95,93,571	13,07,455
5	Canara Bank - Salary A/c - 54376	7,49,87,190	10,31,19,149
6	Punjab & Sind Bank - 19924	75,94,655	8,13,501
7	Punjab & Sind Bank - 19656	14,66,662	15,55,195
8	Punjab & Sind Bank - Capital A/c - 19657	25,684	9,17,486
9	SBI EMD A/c - 9896	59,78,660	42,72,575
Karampura			
10	Indian Bank - 94062	1,92,578	59,291
TOTAL		13,26,14,500	23,30,01,190
Fees A/c			
11	Application Fee A/c 25941	10,73,864	2,75,018
12	Caution Money 56598	77,94,652	-5,74,973
13	Course Material A/c 56871	2,21,424	54,928
14	HDFC Tuition Fee 492240	-	1,39,055
15	ICICI Bank Tuition Fee-037801008331	2,45,20,773	9,56,13,161
16	Indian Bank A/c 356463 (Scholarship)	55,60,687	-4,18,218
17	Indian Bank A/c 56688 (Co-Curricular)	6,99,362	30,678
18	Indian Bank A/c 56779 (Extra Mural)	10,27,655	34,877
19	Indusind Bank (A/c No- 5896)	-	17,06,389
20	Learning Enhancement A/c 56269	50,50,863	-1,23,471
21	Punjab & Sind Bank SWF (19545)	1,74,29,809	1,50,07,680
22	Syndicate Bank (7012)	-	17,36,902
23	Tution Fee 459545 (Indian Bank)	3,67,359	3,64,380
TOTAL		6,37,46,449	11,32,96,371
Project A/cs			
24	Punjab & Sind Bank - 19379	11,92,153	12,66,389
25	Canara Bank - 4066 CECED	3,91,68,789	13,47,902
26	IndusInd Bank - 99359 (CECED 2017-18)	-	855
27	IndusInd Bank - 99377 (CECED 2017-18)	-	1,577
28	IndusInd Bank - 98961 CECED 2017-18	-	57,476
29	IndusInd Bank 99386	-	43,515
30	Canara Bank - 7027 TEDT	48,11,719	46,75,395
31	IDBI Bank Civil Line-0523 (Misc. Project)	1,17,69,050	12,36,091
32	IDBI Bank 4329 SRTT	327	26,715
33	Canara Bank - 89560 UGC Grant	45,52,207	58,58,483
34	Punjab & Sind Bank - 19655 (Ford Foundation)	27,17,706	26,41,149
35	Punjab & Sind Bank 19669 - (NSDL Projects)	75,08,706	23,799
36	Punjab & Sind Bank - 19678 (PWC)	50,162	48,749
37	Punjab & Sind Bank - 19670 (Rohini Ghadiok Foundation)	5,66,598	5,50,641
38	Punjab & Sind Bank - 19735 (DIC)	5,11,855	4,97,440



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39	Indian Bank - 33790 (ECCC)	14,07,324	43,344
40	Canara Bank - 54826 (SIA Unit Project)	8,69,524	7,26,471
41	Punjab & Sind Bank - 20102 (FAUD)	16,78,916	16,31,634
42	Canara Bank- 7012	21,26,999	20,89,888
43	Indian Bank A/c No. 6487880543	12,42,324	-
	TOTAL	8,01,74,358	2,27,67,511
UNIVERSITY DEVELOPMENT FUND			
44	Indian Bank A/c No. 6475140852 (Student Travel)	10,950	32,011
45	Indian Bank A/c No. 6475141595(Academic Chair)	4,11,853	54,072
46	Indian Bank A/c No. 6475142328 (Research Endowment)	15,03,537	57,814
47	Indian Bank A/c No. 6475142963(Central Pool)	17,21,73,514	-9,446
	TOTAL	17,40,99,854	1,34,451
SHRM			
48	Canara Bank - SHRM	42,81,038	-
49	State Bank of India- SI IRM	13,81,055	-
	TOTAL	56,62,093	-
	GRAND TOTAL	45,62,97,255	36,91,99,523



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DR. B.R. AMBEDKAR UNIVERSITY DELHI
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**ANNEXURES TO SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st MARCH, 2023**

Annexure - 10

Fees from Students

(Amount in Rs.)

	Particulars	2022-23	2021-22
	Tuition Fee	17,48,62,688	18,25,63,441
Less:	Fee Refund	1,13,04,134	80,60,341
	Gross Tuition Fee	16,35,58,554	17,45,03,100
Less:	Fees Waiver	7,30,48,956	7,06,37,235
	Total Tuition Fee	9,05,09,598	10,38,65,865
Less:	Transfer to Scholar Ship	90,50,960	1,03,86,587
Less:	Transfer to Learning Enhancement	2,03,64,659	2,33,69,820
Less:	Transfer to SWF	32,53,500	37,45,000
	Total Tuition Fee	5,78,40,478	6,63,64,459

Annexure - 10A

Amount to be transferred to UDF

(Amount in Rs.)

	Particulars	2022-23	2021-22
	Tuition Fee	5,78,40,478	6,63,64,459
Add:	Bank Interest/Sweep Interest Fee	1,05,70,820	47,30,369
Add:	Other Income	-	26,935
Add:	Prior Period Income	16,64,165	-
Add:	Late Fee Fine	11,08,878	3,11,031
Add:	Other Academic receipt	28,01,589	8,35,203
Less:	Bank charges Fee	60,468	76,103
Less:	Hostel Fees	5,69,600	-
	Amount from Fees to be transferred to UDF	7,46,15,998	7,23,44,099
Add:	Overhead income	2,55,181	1,09,964
Add:	Other income of GIA	25,02,715	4,53,847
	Total Amount to be transferred to UDF	7,73,73,894	7,29,07,910



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DR. B.R. AMBEDKAR UNIVERSITY DELHI

(Established by the Government of NCT of Delhi)

Annexure - 11

Salaries & Wages

(Amount in Rs.)

S. No.	Particulars	2022-23		2021-22	
		Teaching	Non Teaching	Teaching	Non Teaching
1	Salary	3,11,71,217	3,36,62,050	2,86,45,158	3,60,67,126
2	Basic Pay	17,54,82,437	3,02,34,905	17,76,43,183	2,75,23,951
3	Salary Arrear	72,67,739	34,71,750	56,62,394	5,85,208
4	Salary Expenditure (DIHRM)	2,06,25,860	-	1,24,79,272	-
	Total	23,45,47,253	6,73,68,705	22,44,30,007	6,41,76,285

Annexure - 12

Salaries of Visiting Professors

(Amount in Rs.)

S. No.	Particulars	2022-23		2021-22	
		Teaching	Non Teaching	Teaching	Non Teaching
1	Adjunct Faculty Salary Head	1,41,54,950	-	-	-
2	Guest Faculty(Salary Head)	1,38,95,900	-	-	-
	Total	2,80,50,850	-	-	-

Annexure - 13

Allowances and Bonus

(Amount in Rs.)

S. No.	Particulars	2022-23		2021-22	
		Teaching	Non Teaching	Teaching	Non Teaching
1	Dearness Allowance	6,23,02,891	1,07,24,989	4,53,60,256	71,04,282
2	Bonus	-	5,38,824	-	20,724
3	House Rent Allowance	4,50,37,575	75,65,144	4,35,42,003	67,81,808
4	Transport Allowance	1,42,35,524	29,00,285	1,16,48,589	23,73,283
5	Personal/cash allowance	1,53,000	2,36,409	81,000	1,79,800
	Total	12,17,28,990	2,19,65,651	10,06,31,848	1,64,59,897

Annexure - 14

Retirement and Terminal Benefits

(Amount in Rs.)

S. No.	Particulars	2022-23		2021-22	
		Teaching	Non Teaching	Teaching	Non-Teaching
1	Leave Salary Contribution	-	-	-	1,16,286
2	Pension contribution	-	-	-	2,18,809
3	Gratuity	-	1,37,52,316	62,52,918	-
4	Leave Encashment	2,47,77,197	-	66,08,527	1,67,191
	Total	2,47,77,197	1,37,52,316	1,28,61,445	5,02,286



DR.B.R. AMBEDKAR UNIVERSITY DELHI

(Established by the Government of NCT of Delhi)

Annexure - 15**Payment to Guest/Adjunct/Visiting Faculty**

(Amount in Rs.)

S. No.	Particulars	2022-23	2021-22
1	Adjunct faculty (MS)	-	78,12,700
2	Adjunct faculty (WS)	-	49,98,750
3	Guest Faculty (MS)	1,05,400	23,92,750
4	Guest Faculty (WS)	1,17,150	7,18,850
5	Visiting Faculty (MS)	14,56,650	-
	Total	16,79,200	1,59,23,050

Annexure - 16**Travelling/Conveyance Expenses**

(Amount in Rs.)

S. No.	Particulars	2022-23	2021-22
1	TA-Domestic	1,54,443	62,434
2	Conveyance	2,74,093	1,22,007
	Total	4,28,536	1,84,441

Annexure - 17**Administrative Expenses - Others**

S. No.	Particulars	2022-23	2021-22
1	ERP/ University vide Resource management system	10,42,000	11,83,740
2	Foreign Exchange Fluctuation	(6,481.00)	103
3	Leasing of House Residential	-	43,987
4	Misc. Office Expenses	5,01,437	1,51,487
5	Newspaper Reimbursement	2,65,215	2,88,690
6	Office contingency	5,99,305	5,42,877
7	Legal Expenses	2,44,348	91,550
8	Security Expenses	4,47,30,880	3,97,82,051
9	Wages to Contractual Employee	3,80,32,504	3,64,34,412
10	Recruitment Expenses	1,19,236	4,51,678
11	Sanitation Expense	3,32,873	3,53,894
12	Reimbursement of Mobile Set	43,101	4,81,228
13	Reimbursement of Brief Case, Ladies Purse,	2,81,664	31,540
14	Short and excess	23	(3)
	Total	8,61,86,105	8,03,47,564



DR. B.R. AMBEDKAR UNIVERSITY DELHI
(Established by the Government of NCT of Delhi)

Annexure - 18

Salary Payble

(Amount in Rs.)

S. No.	Particulars	2022-23	2021-22
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 Balasubrahmanyam	1,41,671	1,41,671
9	Mr. Pankaj Kumar	51,725	51,725
10	Dr. Anup Kumar Dhar	97,486	97,486
11	Dr. Pawan Kumar	16,235	-
12	Dr. Shubhra Gupta	16,235	-
13	Ms. Severin Kuok	13,654	-
14	Mr. Hirendra Singh Chahar	14,009	-
15	Geetanjali Tyagi	36,260	-
16	Aadil Zubair	36,260	-
17	Rahul Ishwar	16,235	-
18	Paulami Guha Biswas	16,235	-
19	Dr. Awadhesh Kumar Tripathi, Asstt Prof.	92,145	-
20	Ram Prakash Singh	62,181	-
21	Himanshu Rai	79,673	-
22	Dr. Amol Padwad	38,201	-
23	Sumana Datta	19,396	-
24	D Michael L Haokip	21,476	-
25	Severin Kuok	1,17,000	-
26	Shubhra Gupta	1,03,500	-
27	Savita Sharma	1,41,000	-
28	Shwet Kumar Pandey	18,000	-
29	Nidhi Aggarwal	60,000	-



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DR. B.R. AMBEDKAR UNIVERSITY DELHI (Established by the Government of NCT of Delhi)			
30	Renu Yadav	33,000	-
31	Rachna Dhingra	27,000	-
32	Satyam	19,500	-
33	Iram Fatima	12,000	-
34	Pallavi Negi	27,000	-
35	Anureet Kaur	16,500	-
36	Divya Dutta	27,000	-
37	Anchal Kumari	48,000	-
38	Amita Bhati	78,000	-
39	Savita Sharma	3,000	-
40	Shubhra Gupta	49,500	-
41	Severin Kuok	54,000	-
42	Supriya Chotani	81,000	-
43	Kiran Garg	50,000	-
44	Rahul Bhandare	66,000	-
45	Tanya Chaudhry	48,000	-
46	Sanya Khan	1,26,000	-
47	Shamindra Nath Roy	76,500	-
48	Pushpita Sapna Bara	1,15,500	-
49	Pinki Purkayastha	15,000	-
50	Latika Bishnoi	48,000	-
51	Ritesh Bhar Dubey	48,000	-
52	Shambhawi Vikram	51,000	-
53	Ritika Chawal	24,000	-
54	Kapil Kumar	1,56,000	-
55	Swati Singh	1,17,000	-
56	Pawan Kumar	78,000	-
57	Apra Vaidya	78,000	-
58	Meenakshi Gujral	6,000	-
59	Shashi Motilal	63,000	-
60	Soumik De	49,500	-
61	Sudhakar Paul	45,000	-
62	Aastha Gandhi	72,000	-
63	Tulika Mishra Suresh	75,000	-



Dr *MB*

DR. B.R. AMBEDKAR UNIVERSITY DELHI (Established by the Government of NCT of Delhi)			
64	Sandip K Luis	84,000	-
65	Vikrmaditya Sahai	39,000	-
66	Rahul Ishwar	1,05,000	-
67	Rahul Bhandare	66,000	-
68	Vandana Prasad	72,000	-
69	A.D. Gnanagur Unathan	78,000	-
70	Shekhar Grover	39,000	-
71	Roshan John Joseph	48,000	-
72	Elangbam Reebika Devi	51,000	-
73	Parul Bakshi	18,000	-
74	Sakshi Malik	22,500	-
75	Rohit Kumar Yadav	42,000	-
76	Rakesh Chawla	1,05,000	-
77	Santoshi Devi	96,000	-
78	D.Michael Lunminthang Haokip	6,000	-
79	Gulzar Hussain	9,000	-
80	Pinki Purkayastha	28,500	-
81	Shamindra nath Roy	33,000	-
82	A.D. Gnanagurunathan	9,000	-
83	Kanchan Gandhi	27,000	-
84	Severin Kuok	6,000	-
85	Shubhra Gupta	9,000	-
86	Preety	51,000	-
87	Paulami Guha Biswas	1,20,000	-
88	Akhilesh Kumr	66,000	-
89	Neha Tiwari	96,000	-
90	Arundhti Dasgupta	24,000	-
91	Ashish Kaushal	45,000	-
92	Payal Kumar	36,000	-
93	Shivali Veen	24,000	-
94	Manisha Jain	30,000	-
95	Veena Diwani	30,000	-



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DR. B.R. AMBEDKAR UNIVERSITY DELHI (Established by the Government of NCT of Delhi)			
96	Sarita Rajiv Pasricha	1,29,000	-
97	shiv Kumar Aggarwal	36,000	-
98	Luke V Chandekar	18,000	-
99	Ramesh Krishnan	24,000	-
100	Abha P Shukla	72,000	-
101	RASHMI Chandolia	18,000	-
102	Divya Seth	1,05,000	-
103	Kiran Garg	1,02,000	-
104	Sunando Basu	48,000	-
105	Sunil Sharma	36,000	-
106	Vijay Pratap Singh Aditya	96,000	-
107	Shruti Swaroop	24,000	-
108	Apra Vaidya	84,000	-
109	Pawan Kumar	84,000	-
110	Juhi Rituparna	69,000	-
111	Amita Bhati	78,000	-
112	Iram Fatima	81,000	-
113	Rajender Kumar Pandey	66,000	-
114	Nitika Gupta	1,50,000	-
115	Komal	96,000	-
116	Priyanka Gupta	1,39,500	-
117	Aastha Gandhi	33,000	-
118	Aastha Gandhi	45,000	-
119	Pallovinese	54,000	-
120	D.L. M. Haokip	12,000	-
121	Paulami	30,000	-
122	Akhilesh Kumar	30,000	-
123	Anukta Gairala	24,000	-
124	Anukta Gairala	24,000	-
	Totals	69,18,003	7,94,808



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DR.B.R. AMBEDKAR UNIVERSITY DELHI (Established by the Government of NCT of Delhi) RECEIPTS & PAYMENT A/C FOR THE YEAR ENDED 31ST MARCH, 2023					
Receipts		2022-23	2021-22	Payments	(Amount in Rs.)
					2022-23
					2021-22
I. Opening Balances				I. Expenses	
a) Cash Balance				a) Establishment Expenses	45,88,96,320
b) Bank Balance				b) Academic Expenses	13,90,00,819
i. Current Accounts				c) Administrative Expenses	14,11,48,504
ii. Deposit Accounts				d) Transportation Expenses	38,77,754
-GIA (Shares of AUD Centre)				e) Repairs & Maintenance	3,94,91,572
-Fees				f) Finance cost	1,58,831
-Projects				g) Prior Period expenses	7,44,67,519
-UDF					
-GIA (NFS)					
-UDF (FDR)					
iii. Savings Accounts					
-GIA					
-Fees					
-Projects					
-UDF					
II. Grants Received				II. Payments against Earmarked/Endowment Funds	
a) From Government of India					2,24,84,181
b) From State Government					
c) From other sources					
- UDF					
- Transit Grants					
- Advance from PWD					
III. Academic Receipts				III. Payments against Sponsored Projects/Schemes	
					63,12,447
IV. Receipts against Earmarked/Endowment Funds				IV. Payments against Sponsored Fellowships/Scholarships	
					3,08,195
V. Receipts against Sponsored Projects/Schemes				V. Investments and Deposits made	
				a) Out of Earmarked/ Endowments funds	
				b) Out of own funds (Investments- Others)	3,68,98,159
VI. Receipts against sponsored Fellowships and Scholarships				VI. Term Deposits with Scheduled Banks	
					-
VII. Income on Investments from Earmarked/Endowment funds				VII. Expenditure on Fixed Assets and Capital Work-in-Progress	
a) Earmarked/Endowment funds				a) Tangible Assets	(5,52,82,501)
b) Other investments				b) Intangible Assets	(97,99,767)
				b) Capital Works- in- Progress	(4,22,12,710)



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DR.B.R. AMBEDKAR UNIVERSITY DELHI (Established by the Government of NCT of Delhi) RECEIPTS & PAYMENT A/C FOR THE YEAR ENDED 31ST MARCH, 2023					(Amount in Rs.)	
Receipts	2022-23	2021-22	Payments	2022-23	2021-22	
VIII. Interest received on a) Bank Deposits b) Savings Bank Accounts	70,67,815 37,13,846	18,66,276 32,07,895	VIII Other Payments including statutory payments			
IX. Investments encashed	67,97,97,315	10,15,79,671	IX. Refunds of Grants	-	-	-
X. Term Deposits with Scheduled Banks encashed	-	-	X. Deposits and Advances - Advance to vendors - LTC Advances - Deposit - Others (including EMD, Security) - Advance to Staff-GIA - Advance to Staff-Fees - Advance to Staff-Projects - Advances - Parties - Advances - Projects - Imprest to Staff - Advances - Against capital works - Advances-G20 - Other Change In Current Assets	66,440 4,27,783 56,86,583 1,33,591 11,74,250 31,32,019 5,27,63,560 7,49,291 10,31,354 1,56,72,992 87,950	1,18,000 1,79,460 1,36,43,681 1,59,176 9,89,369 27,93,654 5,17,55,180 5,26,817 9,79,803 3,35,78,579	
XI. Other income (including Prior Period Income) - Indirect Income - Receipts against projects - Prior Period Income - Receipts against projects	- 1,59,44,391 1,04,27,594	- 4,87,431 1,66,39,996	XI. Other Payments - Expenses paid for Dheer Pur Campus Project - Expenses against projects - Expenses out of grants	- - -	- - (7,80,602)	
XII. Deposits and Advances - Deposit - Others (including EMD, Security Deposits) - Deposit from Students - Amount received from TPDDL - Advance Recovered from Staff - GIA - Advance Recovered from Staff - Fees - Advance Recovered from Staff - Project	79,95,158 32,84,433 9,89,369 5,26,817	1,54,13,006 15,56,833 7,88,788 7,07,788	XII. Closing balances a) Cash in hand b) Bank balances In Current Accounts In Savings Accounts - GIA - Fees - Projects - UDF - SHRM In FDRs Accounts - UDF (FDR) - Fees - Projects - UDF - GIA (NPS) - GIA (Shares of AUD Centre) - SHRM	- 13,26,14,500 6,37,46,449 8,01,74,358 17,40,99,854 56,62,093 36,91,95,572 25,98,50,000 - - 1,00,000 69,54,194	- 23,30,01,190 11,32,96,371 2,27,67,511 1,34,451 - 29,00,00,000 16,64,86,600 4,70,56,511 14,06,77,591 2,72,82,622 1,00,000 1,00,000	



DR.B.R. AMBEDKAR UNIVERSITY DELHI (Established by the Government of NCT of Delhi) RECEIPTS & PAYMENT A/C FOR THE YEAR ENDED 31ST MARCH, 2023				
Receipts	2022-23	2021-22	Payments	(Amount in Rs.)
				2022-23
				2021-22
XIII. Miscellaneous Receipts including Statutory Receipts	-	-		
XIV. Any Other Receipts	-	-		
XV. Amount Received in Fees other than Tuition Fee	27,57,896	5,63,811		
TOTAL	2,77,42,63,227	1,96,14,75,287	TOTAL	1,96,15,75,287

Compiled on the basis of books of accounts Produced before us.

For MAHALWALA & CO
CHARTERED ACCOUNTANTS
FRN No. 005823N

CA. FARHAT MIYAN
PARTNER
UDIN: 23544904BGQWDA7122

PLACE : NEW DELHI
DATE : 25/09/2023

CONTROLLER OF FINANCE

VICE-CHANCELLOR

DR. B.R. AMBEDKAR UNIVERSITY DELHI
(Established by the Government of NCT of Delhi)

APPENDIX -01

Project Name	Assets	Assets Purchase value	Assets Purchase Year	Original Cost as on 01.04.2022	Additions during the Year (Rs.)	Total	Rate of Depre.	Notional Depreciation Opening Balance	Notional depreciation for the Year	Total Notional Depreciation	Total book value on 31.03.2023
1 SAIL	Equipment	15,62,524	2014-15	6,25,010.00	0	6,25,010.00	7.50%	9,37,514.00	1,17,189.30	10,54,703.30	5,07,820.70
2 Equal	Computer & Peripherals	7,55,821	2014-15	1	0	1.00	20%	7,55,821	-	7,55,821.00	1.00
3 NUPJ	Computer	99,250	2014-15	1	0	1.00	20%	99,250	-	99,250.00	1.00
4 Equal	Equipment	2,87,200	2015-16	1,36,420.00	0	1,36,420.00	7.50%	1,50,780.00	21,540.00	1,72,320.00	1,14,880.00
5 World Bank	Computer	99,126	2015-16	1	0	1.00	20%	99,126.00	-	99,126.00	1.00
6 Sail	Equipment	3,33,175	2016-17	1,83,246.00	0	1,83,246.00	7.50%	1,49,929.00	24,988.13	1,74,917.13	1,58,257.88
7 Equal	Equipment	82,000	2016-17	45,100.00	0	45,100.00	7.50%	36,900.00	6,150.00	43,050.00	38,950.00
8 BVL	Computer	2,42,958	2016-17	1	0	1.00	20%	2,42,958.00	-	2,42,958.00	1.00
9 Equal	Equipment	6,37,200	2017-18	3,50,460.00	0	3,50,460.00	7.50%	2,86,740.00	47,790.00	3,34,530.00	3,02,670.00
10 NUPJ	Computer	99,800	2017-18	1	0	1.00	20%	99,800.00	-	99,800.00	1.00
11 Disha	Computer	1,72,272	2017-18	1	0	1.00	20%	1,72,272.00	-	1,72,272.00	1.00
12 NIH Yale	Computer	99,750	2017-18	1	0	1.00	20%	99,750.00	-	99,750.00	1.00
13 Ford	Computer	99,559	2017-18	1	0	1.00	20%	99,559.00	-	99,559.00	1.00
14 Ford	Furniture	44,600	2017-18	27,875.00	0	27,875.00	7.50%	16,725.00	3,345.00	20,070.00	24,530.00
15 Ford	Equipment	34,858	2017-18	21,786.00	0	21,786.00	7.50%	13,072.00	2,614.35	15,686.35	19,171.65
16 SERB	Equipment	96,544	2017-18	60,340.00	0	60,340.00	7.50%	36,204.00	7,240.80	43,444.80	53,099.20
17 DIC	Computer	12,94,870	2017-18	1	0	1.00	20%	12,94,870.00	-	12,94,870.00	1.00
18 HAB	Computer	1,31,559	2017-18	1	0	1.00	20%	1,31,559.00	-	1,31,559.00	1.00
19 HAB	Computer	1,00,249	2018-19	20,049	0	20,049.00	20%	1,00,249.00	-	1,00,249.00	1.00
20 SRTT	Equipment	1,44,100	2018-19	1,00,870.00	0	1,00,870.00	7.50%	43,230.00	10,807.50	54,037.50	90,062.50
21 SRTT	Furniture	1,44,606	2018-19	1,01,224.00	0	1,01,224.00	7.50%	43,382.00	10,845.45	54,227.45	90,378.55
22 SRTT	Furniture	2,66,750	2019-20	2,06,731.00	0	2,06,731.00	7.50%	60,019.00	20,006.25	80,025.25	1,86,724.75
23 SRTT	Equipment	6,13,375	2019-20	4,75,366.00	0	4,75,366.00	7.50%	1,38,009.00	46,003.13	1,84,012.13	4,29,362.88
24 SRTT	Books	1,60,104	2019-20	1,12,073.00	0	1,12,073.00	10.00%	48,031.00	16,010.40	64,041.40	96,062.60
25 ICSSR	Computer	89,199	2019-20	35,679.00	0	35,679.00	20%	53,519.00	17,839.80	71,358.80	17,840.20
26 SVS B Voc.	Equipment	2,44,985	2019-20	1,89,863.00	0	1,89,863.00	7.50%	55,122.00	18,373.88	73,495.88	1,71,489.13
27 UGC Start Up	Computer & Peripherals	3,42,566	2019-20	1,37,026.00	0	1,37,026.00	20%	2,05,540.00	68,513.20	2,74,053.20	68,512.80
	Total	82,79,000		28,29,128	0	28,29,128		54,69,930	4,39,257	59,09,187	23,69,824



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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

Registration Date 9.6.23

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

दिनांक: 09.06.2023

सेवा मे,

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

12/06

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

68 Please discuss, urgently. *Pajeeh 13/06/23*
 SR (F) / AR (F)

विषय:- 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।

संलग्न: 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.

(105)

व. उप-महालेखाकार (ए.एम.जी-III)

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

- 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 ACCOUNT

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)