



Annual Accounts
2015-16
&
Separate Audit Report
2015-16

Ambedkar University Delhi (AUD)



Annual Accounts
2015-16
&
Separate Audit Report
2015-16

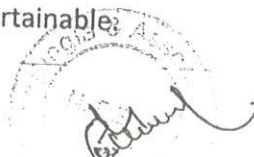
Head Office

SINGLA & ASSOCIATES
Chartered Accountants

23 IInd Floor, North West Avenue,
Club Road, West Punjabi Bagh,
New Delhi – 110026
Phone: 91-11-25221200, 9350814008

AUDITOR'S REPORT

1. We have audited the attached balance sheet of " Ambedkar University Delhi" as at 31st March 2016 and also the Income & Expenditure Account for the year ended on that date annexed there to. The Financial Statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards accepted in India. Those standards requires that we plan and perform the audit to obtain reasonable assurance about whether the financial statement are free from material misstatements.
3. An audit includes examining on test basis evidence supporting the amounts and disclosures in the financial statement an audit also includes assessing the accounting principal used and significant estimates made by managements, as well as evaluating the overall financial statement presentation.
4. As depreciation is to be charged on Straght line method at prescribed rates as per format of financial statement for Central Higher Education Institutions by Ministry of HRD.
5. Previous year's figures have been rearranged and regrouped wherever necessary.
6. We believe that our audit provides a reasonable basis for our opinion.
7. Advances to staff and other are subject to reconciliation and are unconfirmed, consequently impact for the same on income & expenditure and asset and liabilities of the university are not ascertainable.





8. We further report that:-

- i) We have obtained all the information and explanation which, to the best of our knowledge and belief, were necessary for the purpose of our audit.
- ii) In our opinion, proper books of accounts, as required by law, have been kept by the University so far as appears from our examination of those books.
- iii) The Balance Sheet and the Income & Expenditure Account, dealt with by this report, are in agreement with the books of accounts.

For Singla & Associates
Chartered Accountants

Mahavir Prasad

Partner

Mem No. 089313

Place: New Delhi

Date: 26.10.2016

AUD-ANNUAL ACCOUNTS 2015-16


AUD

AMBEDKAR UNIVERSITY DELHI

BALANCE SHEET AS AT 31st MARCH 2016

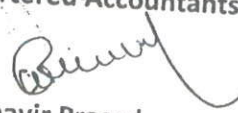
CORPUS/CAPPITAL FUND AND LIABILITIES		(Amount in Rs.)	
	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND	1	45,36,73,937	50,92,24,160
RESERVE AND SURPLUS	2	-	-
EARMARKED/ENDOWMENT FUNDS	3	30,99,62,848	5,60,32,594
CURRENT LIABILITIES AND PROVISIONS	4	24,83,92,868	7,63,03,518
TOTAL		1,01,20,29,653	64,15,60,272
ASSETS			
FIXED ASSETS	5	40,56,97,496	18,48,64,528
INVESTMENTS-FROM EARMARKED/ENDOWMENT FUNDS		-	-
INVESTMENT OTHERS	6	-	-
CURRENT ASSETS, LOANS ,ADVANCES ETC.	7	60,63,32,157	45,66,95,744
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)		-	-
TOTAL		1,01,20,29,653	64,15,60,272
SIGNIFICANT ACCOUNTING POLICIES			
	13		

For Ambedkar University Delhi


(J. Ernest Samuel Ratnakumar)
Controller of Finance

वित्त नियंत्रक / Controller of Finance
अम्बेडकर विश्वविद्यालय, दिल्ली
Ambedkar University, Delhi
Date: 26.10.2016
लोथियान रोड, कश्मीरी गेट, दिल्ली-110006
Lothian Road, Kashmere Gate, Delhi-110006
वेबसाइट/website : www.aud.ac.in

For Singla & Associates
Chartered Accountants


Mahavir Prasad
Partner
Mem.No. 089313



AUD

AMBEDKAR UNIVERSITY DELHI
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31ST MARCH 2016

(Amount in Rs.)

INCOME	Schedule	Current Year	Previous year
Income from Fee	8	-	4,02,59,414
Grants- State	9	22,75,72,744	36,12,50,000
Other Income	10	3,68,352	45,45,245
Interest Income:			
- Saving Bank Account		-	27,36,301
- FDR		-	73,27,623
TOTAL (A)		22,79,41,096	41,61,18,583
EXPENDITURE			
Academic Expenses	11	2,99,64,616	2,08,98,132
Administrative Expenses	11.1	5,81,72,288	5,28,84,401
Salary to Staff	12	21,81,65,161	16,17,89,542
Fixed Assets			2,25,50,554
Depreciation			
- GIA	5	1,50,96,736	
- Campus Development		34,190	
- UGC		41,51,139	
TOTAL (B)		32,55,84,130	25,81,22,629
Balance being excess of Income over Expenditure (A-B)		(9,76,43,034)	15,79,98,954
Transfer to Special Reserve (Specify each)		-	-
Transfer to /from General Reserve		-	-
BALANCE BEING SURPLUS/DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		(9,76,43,034)	15,79,98,954
SIGNIFICANT ACCOUNTING POLICIES	13		

For Ambedkar University Delhi

(J. Ernest Samuel Ratnakumar)

Controller of Finance

वित्त नियंत्रक / Controller of Finance

अम्बेडकर विश्वविद्यालय, दिल्ली

Date: 26/10/2016

Place: Delhi

Lohian Road, Kashmere Gate, Delhi-110006

वेबसाइट/website : www.aud.ac.in

For Singla & Associates

Chartered Accountants

Mahavir Prasad

Partner

Mem. No.089313

AUD-ANNUAL ACCOUNTS 2015-16

AUD

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2016

Receipts		Payments		Amount in Rs.	
	2015-16	2014-15		2015-16	2014-15
Opening Balance			Fixed Assets		
Bank Accounts			Academic Expenses	30,39,85,774	2,25,00,000
Cash-in-hand	12,69,11,475	11,46,77,444	Administrative Expenses	3,13,05,862	2,10,00,000
FDR	6,628	6,628	Salary	5,38,80,521	5,82,00,000
Grant Received	17,18,22,000	5,07,00,000	Academic Staff		
63,17,08,541-Less	54,96,08,541	33,85,66,090	Administrative Staff	14,82,99,117	12,68,69,000
8,21,00,000 (in transit)			NPS Payment to NSDL TS	4,29,83,108	3,46,86,000
AUD incubation Centre (i) Seed Money	1,50,00,000		NPS Payment to NSDL NTS		
Indirect Incomes			FDR given to Project Other then CECEd	2,27,40,983	8,45,12,000
Add-Grants Received (Last Year were in transit)	3,68,352	17,88,140	Advances Released	4,72,464	
Interest on NPS FDR	5,00,00,000		Transfer to other fund		
Interest on Bank NPS	47,61,559	36,56,316	Indira Gandhi Technical University	6,23,37,367	85,42,126
Indira Gandhi Technical University	1,51,198		Caution Money	6,29,416	2,60,89,385
TDS Recoverable		6,29,416	Security Deposits		
leave salary pension	8,933		Share Capital AUD Centre for IIE	1,500	12,17,000
Advances Recovered GIA	6,48,830	1,90,01,933	Closing Balance	1,00,000	23,50,875
Advances Recovered FEES	53,42,046		Bank Accounts		
Earnest Money	4,52,908		Cash-in-hand	2,54,32,754	12,69,11,475
Library Workshop project	1,56,550	6,62,082	FDR (Sch-6)		6,628
NPS Receipt	1,79,538			31,07,44,991	17,18,22,000
Stale Cheque		1,35,34,104			
Current Year Income GIA	11,82,048	25,98,743			
Current Year Income Fee	1,09,32,556	35,70,405			
Total	6,65,05,695	5,17,76,593			
	100,40,38,857	60,11,67,893			
			Total	100,40,38,857	60,11,67,893

For Ambedkar University Delhi

(J. Ernest Samuel Ratnakumar)

Controller of Finance

Date: 26.10.2016
Place: Delhi
Lohian Road, Kashmere Gate, Delhi-110006
वेबसाइट/website : www.aud.ac.in

For Singla & Associates
Chartered Accountants

Mahavir Prasad
Partner
Mem. No.089313



AUD

AMBEDKAR UNIVERSITY DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2016

Schedule 1 - Capital Fund

		(Amount in Rs.)
Particulars	2015-16	2014-15
Opening Balance	50,92,24,161	30,05,71,481
less: Adjustment Schedule 14 of 2014-15		(1,95,41,487)
Add: Surplus/Deficit of current year transferred from Income and Expenditure	(9,76,43,034)	15,79,95,954
Add: Fixed Assets purchased during the year out of funds	2,05,31,173	4,28,82,122
Add: Excess of Interest on NPS FDR	22,53,007	
Add: Amount wrongly created payable to UGC	29,12,615	
Add: Amount for NPS fund for Employer & Employee	4,19,388	
Add: Grant received for Capital Expenditure	39,74,51,344	2,73,16,090
Less: CECED amount wrongly created	13,44,715	
Less: Depreciation up to 31-3-2015	6,30,58,875	
Less: Unspent Grants 2014-15	13,23,42,557	
Less: NPS Interest Taken as Income in F.Y. 2011-12 & 2012-13	5,94,397	
Less: Adjustment related to opening project accounts	2,30,50,367	
Less: amount transfer to UDF A/c for Previous Interest (GIA)	92,26,192	
Less: amount transfer to UDF A/c for other income(GIA)	19,50,404	
Less: amount transferred to UDF A/c for 50% project overhead	20,81,980	
Less: amount transferred to UDF A/c for Previous Interest (Fees)	1,02,21,733	
Less: amount transferred to CECED A/c for 50% project overhead	20,81,980	
Less: amount transferred to UDF from cumulative Fees	10,86,31,275	
Less: amount transferred to Scholar ship	30,95,004	
Less: amount transferred to learning enhancement	1,66,93,238	
Less: amount transferred to co curriculum	36,00,000	
Less: amount transferred to Course material	23,17,000	
Less: amount transferred to Extra Mural	11,85,000	
Closing Balance	45,36,73,937	50,92,24,160

Revised

AUD-ANNUAL ACCOUNTS 2015-16

AUD

SCHEDULE 2 - RESERVE AND SURPLUS

Particulars	2015-16	2014-15
Reserve and Surplus	-	-
Total	-	-

SCHEDULE 3 - EARMARKED/ ENDOWMENT FUNDS

Particulars	2015-16	(Amount in Rs.) 2014-15
Other Projects	1,09,00,001	80,59,931
CECED	2,93,09,946	2,61,50,036
Sir Jamshed Ji TATA	40,92,100	37,27,326
SRTT	11,97,224	6,34,380
Campus Development	1,39,81,910	1,51,27,111
UGC	1,26,20,178	23,33,810
PWC	3,34,548	-
NSDL	10,98,953	-
FORD FOUNDATION	81,48,391	-
RGF	4,30,730	-
Sub Total (i)	8,21,13,982	5,60,32,594
Learning Enhancement	2,37,91,723	-
Scholarship	46,66,593	-
Student Welfare Fund	67,14,597	-
University Development Fund	18,75,34,195	-
Application Fee Fund	51,41,758	-
Sub Total (ii)	22,78,48,866	-
Total (i+ii)	30,99,62,848	5,60,32,594

Review

Schedule 3 : Annexure A

	CECED	SRTT	JTT	Other Project	UGC	PWC	NSDL	FORD FOUNDATION	RGF	Campus Development	Total
a	Opening Balance of the Funds	26150036	634380	3727326	8059931	2333810	0	0	0	15127111	56032594
b	Addition to the funds										0
i	Donation / Grants	31910727	3000000	6577000	13176351	14000000	400000	8148391	430000	0	79322469
ii	Income from investments made on account of funds(Bank Interest)	1382191	31203	123861	401706	423353	548	953	730	821251	3185797
iii	Other addition	510328			164889	-184346				3125	493996
	Total (a+b)	59953282	3665583	10428187	21802877	16572817	400548	8148391	430730	15951487	139034856
c	Utilisation / expenditure towards objectives of funds.										
i	Capital Expenditure										
a	Fred Assets				287200	1020795				170950	1478945
b	others										
	Total	0	0	0	287200	1020795	0	0	0	170950	1478945
ii	Revenue Expenditure										
a	Salaries , Wages and allowances etc	10962141	1990152	809235	5055367		66000			856479	19739374



[illegible]

SCHEDULE 3 : ANNEXURE B (CECED AND OTHER PROJECT DETAIL)

CECED PROJECTS

	SERP	CIFF	KATIHA	Care India 1st	Care India (Start Early Read in Time)	UNICEF ELDS	UNICEF CNNS	World Bank Impact	UNICEF West Bengal	World Bank Saber	CCK - NIF	NIH Yale University	Total
	1	2	3	4	5	6	7	8	9	10	11	12	
a	127123	12125482	503160	1227127	0	467186	0	2745227	262498	1885284	0	0	19343087
b													
i	0	0	0	391558	220000	7888425	770000	0	207365	3000	100000	318856	9899204
ii													
iii													
	127123	12125482	336683	1618685	220000	8355641	770000	2745227	469863	1888284	100000	318856	-166477
c													29075814
i													
a													0
b													0
others													0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0
ii													
Revenue Expenditure													
Salaries, Wages and allowances etc		753748	0	195750	0	4581027		0	0	0	100000	0	5630525
Rent		0	0	0	0	0	0	0	0	0	0	0	0
Other Administrative expenses	88249	0	5965	524067	0	4893997	1030851	250013	263863	98096	0	0	7155101
Other			0										0
Total	88249	753748	5965	719817	0	9475024	1030851	250013	263863	98096	100000	0	12785626
Total (C)	88249	753748	5965	719817	0	9475024	1030851	250013	263863	98096	100000	0	12785626
Advances	0	0	0	0	0	264907	43800	0	0	0	0	0	308707
Net balance as at the year end (a + b - c)	38874	11371734	330718	898868	220000	-1384320	-260851	2495214	206000	1790188	0	318856	15981481
TOTAL(Net Balance + Advance)	38874	11371734	330718	898868	220000	-1119413	-217051	2495214	206000	1790188	0	318856	16290188



AUD-ANNUAL ACCOUNTS 2015-16

	Total up to project 12 from pre page	YALE University	AKSIARA Foundation	AGA KHAN Foundation	AGA KHAN Foundation	World Bank 2012	UNICEF Rajasthan	UNICEF JECEI	UNICEF West Bengal (ECCE)	BVLF	KATHA (MCD School)	MOBILE Crches	Central Square Foundation	Close Project & Interest	UGC Jt.F	Total ° (23+24) °
		13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
a	Opening Balance of the Funds	571800	30505	475764	0	10029	36766	0	0	0	0	0	0	4447906	1234179	26150036
b	Addition to the funds															
i	Funds / Grants	1806005	0	0	169400		0	12933578	463403	2057000	352000	1784970	1750000	0	695167	31910727
ii	Income from investments made on account of funds(Bank Interest)															
iii	Other addition	-166477					393610							1665386		1892519
	Total (a + b)	29075814	30505	475764	169400	10029	430376	12933578	463403	2057900	352000	1784970	1750000	6113292	1929346	59953282
c	Utilisation / expenditure towards objective of funds															
i	Capital Expenditure															
a	fixed Assets															
b	others													0		0

Associates

Chartered Accountants

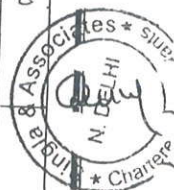
DELHI



[illegible]

OTHER PROJECTS

	1	2	3	4	5	6	7	8	9	10	11	12	13	14
		National Book Trust												
	HYNCO		APST	NUPI	E - QUAL Project	Rohini Ghadiok Foundation	ICSSR Delhi Oralities (CCK)	ICSSR (Oinam Hlemlata Devi)	ICSSR (Class & caste in India)	ICSSR (Minaketa n Behra) 2nd	British Council II	ICSSR (Shailja Menon)	ICSSR (K Valenti)	British Council (SOD)
a	Opening Balance of the Funds	165000	206777	0	849608	102680	247742	180000	561215	344596	96406	0	0	29896
b	Addition to the funds													
i	Funds / Grants	0	200000	18200	1832752	0	480000	0		0		450000	165209	0
ii	Income from investments made on account of funds(Bank Interest)	0	0	0										
iii	Other addition													
	Total (a + b)	165000	406777	18200	2682360	102680	727742	180000	561215	470065	96406	-82512	0	42957
c	Utilization / expenditure towards objectives of funds											367488	165209	11299862
i	Capital Expenditure													
a	fixed Assets	0	0	0	287200	0	0	0	0	0	0	0	0	287200
b	others			0		0				0	0			
	Total	0	0	0	287200	0	0	0	0	0	0	0	0	287200
ii	Revenue Expenditure													
a	Salaries , Wages and allowances etc	0	0	1322580	886559	0	299194	0	125000	155536	0	0	73500	2862369
b	Rent	0	0	0	0	0	0	0			0	0	0	0



c	Other Administrative expenses	0	348452	18200	22561	2304200	102680	100501	180000	436215	50000	0	69764	91709	0	3724282
	Total	0	348452	18200	1345141	3190759	102680	399695	180000	561215	205536	0	69764	165209	0	6586651
	Total (C)	0	348452	18200	1345141	3477959	102680	399695	180000	561215	205536	0	69764	165209	0	6873851
D	Advances					0		0	0		0	250000	0	0	0	250000
	Net Balance as at the Year End (a + b - c)	165000	58325	0	1337219	1848865	0	328047	0	0	264529	96406	47724	0	29896	4176011
	TOTAL (Net Balance + Advance)	165000	58325	0	1337219	1848865	0	328047	0	0	264529	96406	297724	0	29896	4426011

[illegible]

AUD-ANNUAL ACCOUNTS 2015-16

[illegible][illegible]



Net Balance as at the Year End (a + b - c)	4176011	20251	7509	-23690	157	117683	81121	496	565031	30000	0	0	300000	330000	354000	43200	0	40000	660000	0	155100	1125000	1609660	9511529
TOTAL (Net Balance + Advance)	4426011	200251	7509	309486	157	117683	81121	496	565327	30000	0	0	700000	450000	459000	43200	0	40000	660000	0	155100	1125000	1609660	1090000



AUD-ANNUAL ACCOUNTS 2015-16

AUD

SCHEDULE 4 - CURRENT LIABILITY

(Amount in Rs.)

Particulars	Sub-schedule	2015-16	2014-15
Security Deposits	4.1	3,93,780	4,36,280
Caution Money		93,58,900	63,64,400
Co Curricular		40,99,860	
Extra Mural		23,19,533	
Course Material		30,65,000	
Sundry Creditors	4.2	1,57,02,529	52,70,441
Duties & Taxes	4.3	2,64,305	18,52,905
Employee Liabilities	4.4	5,20,01,799	4,70,16,918
Earnest Money Deposit	4.5	6,66,543	4,67,493
Sundry Liabilities F.Y 2011-12	4.6	-	290
Unspent Grant (GIA)	9	13,90,27,010	
AUD Centre for Incubation		1,50,13,479	
Audit Fee Payable		1,36,710	1,50,000
Electricity Charges payable		9,68,356	-
Telephone Charges payable		49,127	-
Water Charges payable		2,26,538	-
CECED Overhead		28,57,955	-
Library Workshop / Conference		1,79,538	-
Anita Ghai		256	
Sarnika Sarkar		8,846	
Rakshak Securities Pvt. Ltd.		8,36,553	
Stale Cheque Pending for reissue		11,82,048	
Indira Gandhi Delhi Technical University		-	6,29,416
India International Centre (FEE A/C)		34,203	
Ambedkar Univ. (SWF A/c)		-	54,80,102
ICSSR		-	5,77,500
ICSSR Project		-	6,98,448
Fund Utilisation CCK NIF		-	1,69,725
Sir Jamshed Ji TATA		-	37,48,259
UGC		-	29,12,615
Other Project		-	5,28,726
Total		24,83,92,868	7,63,03,518





AUD

SUB-SCHEDULE 4.1 SECURITY DEPOSITS		Amount in
Particulars	2015-16	2014-15
CS Detameton	10,000	10,000
Ecole Solutions Pvt. Ltd.	10,000	10,000
Electro Sales Corporation	50,000	50,000
Netcomm Systems	15,000	15,000
Sanchar Systems	15,000	15,000
Tricorniop Technologies	15,000	15,000
Other Security Deposits	2,78,780	2,78,780
Performance Guarantee		42,000
Total	3,93,780	4,36,280

SUB -SCHEDULE 4.2 – SUNDRY CREDITORS

Particulars	2015-16	2014-15
Rakshak Securities Pvt.Ltd.	-	29,22,000
Harvard Business School Publishing P.Ltd.	-	1,00,000
ART Store	-	1,00,000
EBSCO Publishing Inc.	-	1,00,000
A J Books	29,595.00	
Akademia Books International	17,604.00	
Apex Peripherals (India) Pvt. Ltd.	34,200.00	
Atlantic Publishers & Distributors	9,247.00	
Bharatiya Sahitya Bhavana	2,77,235.00	
Bookwell Publications		
Carnation Book Co.	71,718.00	
Channel Publications	1,31,416.00	
Comptek Technology Pvt. Ltd.	99,800.00	
Efficient Books Distribution	63,996.00	
Elite Publishers Dsitributors	44,754.00	
Govinda Book House	4,69,821.00	
International Book Centre	51,285.00	
Nine Corporate Trade Private Limited	62,707.00	
Orange Books International	62,892.00	
Overseas Press India Private Limited	6,712.00	
Pragati Publication	1,08,704.00	
Segment Book Distributors	739.00	
Select Book Service Syndicate	45,792.00	
Sunrise Books	2,46,415.00	
Techniz Books International	22,518.00	
The Bookseller	2,94,987.00	
Vardhman Books	3,19,515.00	

AUD-ANNUAL ACCOUNTS 2015-16

AUD		
Allied Publishers Subscription Agency	11,596.00	
Cambridge University Press	3,01,340.00	
Campus Labs Pvt. Ltd.	67,925.00	
Elsevier B V	28,66,248.00	
Emerald Group Publishing Limited	3,56,450.00	
J Stor (Ithaka Harbors Inc.)	1,11,078.00	
Macmillan Publishers (UK)_ Ltd	1,97,980.00	
Sage Publication	55,06,002.00	9667
Sulabh International Social Service Organisation	5,51,490.00	
Tiger Force Security Services	8,73,423.00	
Goodyear Security Service	23,36,715.00	23367
Total	157,02,529.00	52,70,4





AUD

SUB-SCHEDULE 4.3 - DUTIES & TAXES - TDS deducted to be deposited

Particulars	Amount in Rs.	
	2015-16	2014-15
AUD		
TDS U/s 192 C	9,579	-
TDS U/s 194 C	80,996	1,10,649
TDS U/s 194 J	1,70,530	4,01,010
TDS U/s 194 J Fee	3,200	
TDS U/s 195	-	13,41,246
Net Balance	2,64,305	18,52,905

SUB-SCHEDULE 4.4 EMPLOYEE LIABILITIES

Particulars	Amount in Rs.	
	2015-16	2014-15
Salary Payable	7,01,584	8,08,755
Interest on NPS	89,98,103	57,04,126
Gratuity Payable	1,49,91,823	17,87,023
Leave Salary Contribution Payable	6,48,830	
Leave Salary payable	1,40,09,265	44,404
Other Payables		5,69,749
NPS Excess Recovery	91,031	
NPS Fund Employee Share TS	1,24,45,093	3,81,02,862
NPS Fund Employee Share NTS	1,16,070	
Total	5,20,01,799	4,70,16,918



AUD-ANNUAL ACCOUNTS 2015-16

AUD

SUB- SCHEDULE 4.5 EARNEST MONEY DEPOSITS		
S.No.	Party Name	Amount Received
1	Communication & Network	25,000
2	Glodyne Technoserve Ltd.	10,000
3	Glodyne Technoserve Ltd.	6,000
4	Annapoorna Ind. Corp.	7,000
5	Jagjeet Singh	6,500
6	Software One	40,000
7	Biz Technologies Ltd	12,000
8	Systech Technocraft Services (P) Ltd	12,000
9	Software One	2,000
10	Systech Techno Craft Pvt. Ltd.	28,350
11	P C Solution Pvt. Ltd.	9,048
12	Telexcell Information System Ltd.	14,175
13	Systech Technocraft Service Pvt. Ltd.	45,045
14	M.W. Infosolutions Pvt Ltd.	30,375
15	Stri Shakti.	20000
16	Farox office automation	9500
17	Prateek Computer	1100
18	Metrohm India Limited	17000
19	Golju Scientific	4700
20	N.V. Enterprises	20000
21	Aqua Health Care	5000
22	N.V. Enterprises	20000
23	Empire SAFE co.	20000
24	Ganpati Furnitue Systems (P) ltd.	20000
25	Redix Computers and Communication	6000

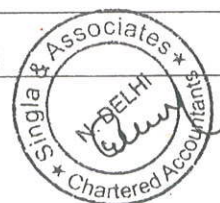




AUD

26	Comptek Technologies	6000
27	SMR informatics Pvt. Ltd.	5000
28	D. K. Fine Art Press	25000
29	art design print solution	25000
30	Effective IT service	5000
31	Rai Webcome Services	5000
32	Avior Technologies pvt ltd.	5000
33	Open Lx technologies pvt ltd.	5000
34	Informatics publishing ltd.	5000
35	NV Enterprises	15000
36	Ganpati Furniture Systems (Pvt) Ltd.	15000
	Total (D)	5,06,793

SUB -SCHEDULE 4.5(a) PERFORMANCE GUARANTEE		
S.No.	Party Name	Amount Received
1	Bhambra Glass Concepts	11,250
2	Kailash Chand Jain & Co.	15,000
3	Prateek computer peripherals	21900
4	Kendriya Bhandar	56000
5	Hexadecimal System & Services from HDFC Bank, Kalaka Ji, New delhi	15600
6	D.S. Scientific solution pvt ltd.	4000
7	IANs india pvt ltd.	36000
	Total (B)	1,59,750
	Grand Total of EMD & Performance Guarantee (A+B)	6,66,543



AUD-ANNUAL ACCOUNTS 2015-16

AUD

SUB-SCHEDULE 4.6-SUNDRY LIABILITIES FY 2011-12

PARTICULARS	(Amount in Rs.)	
	2015-16	2014-15
Liabilities with respect to deductions from salary		
IGNOU	-	190.00
Secretary DUTWF	-	100.00
Total	-	290.00



AUD

AMBEDKAR UNIVERSITY DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2016

Schedule 5 - Fixed Asset

(Amount in Rs.)

Particulars	Cost/Valuation as at beginning of the year	Addition during the year	Addition for asset wrongly taken as revenue	Deduction during the year	Cost/Valuation as at the year end	Dep as at the beginning of the year	Depreciation on addition during the year	Total Depreciation	WDV at the year end	WDV at previous year
Computers	17,774,882	388,238			18,163,120	16,155,503	1,130,743	17,286,246	876,874	20,547,851
Computer Peripherals	-	46,758			46,758	-	9,352	9,352	37,406	-
Computer Software	1,689,936	12,248	1,941,763		3,643,947	3,596,283	40,315	3,636,598	7,349	1,394,053
Photocopier/Duplicator	1,499,341	-			1,499,341	608,432	112,451	720,883	778,458	1,829,298
Office Equipment Other	4,208,808	328,971	440,500		4,978,279	1,363,135	373,371	1,736,506	3,241,773	2,889,446
Electrical Installation	6,031,016	5,000	200,724		6,236,740	1,308,392	311,837	1,620,229	4,616,511	4,437,585
Cabinet/Almira/Filling Rack	6,768,174	274,171			7,042,345	1,982,544	528,176	2,510,720	4,531,625	4,019,193
Air Conditioner	13,981,878	-	78,000		14,059,878	6,090,331	1,054,491	7,144,822	6,915,056	13,195,142
Air Cooler	14,939	35,438			50,377	6,722	3,778	10,500	39,877	837,610
Water Cooler	994,894	98,000			1,092,894	325,978	81,968	407,946	684,948	982,944
Table/Chairs/Sofa/Carpet	29,814,670	74,898			29,889,568	9,201,381	2,241,718	11,443,099	18,446,469	29,451,371
Wooden Partitions	12,890,807	-			12,890,807	4,546,136	966,810	5,512,946	7,377,861	16,409,169
Voltage Stabilizer	2,585,487	84,420			2,669,907	902,868	200,243	1,103,111	1,566,796	2,611,455
Other Furniture	1,769,595	111,103			1,880,698	662,958	141,052	804,010	1,076,688	1,540,010
Audio Conference System		3,137,699			3,137,699		235,327	235,327	2,902,372	
Laboratory Equipment		1,944,846			1,944,846		155,587	155,587	1,789,259	
Other Asset	120,700			120,700	-					
Books	60,854,080	14,241,080			75,095,160	16,308,212	7,509,517	23,817,729	51,277,431	60,854,080
Land	-	285,845,886			285,845,886	-	-	-	285,845,886	
Total (A)	160,999,207	306,628,756	2,660,987	120,700	470,168,250	63,058,875	15,096,736	78,155,611	392,012,639	160,999,207



AUD-ANNUAL ACCOUNTS 2015-16

UGC

Particulars	Cost/Valuation as at beginning of the year	Addition during the year	Addition for asset wrongly taken as revenue	Deduction during the year	Cost/Valuation as at the year end	Dep as at the beginning of the year	Depreciation on addition during the year	Total Depreciation	WDV at the year end	WDV at previous year
Computers	10,950,962	716,831			11,667,793	2,298,762	2,333,558	4,632,320	7,035,473	10,950,962
Computer Software	3,388,657				3,388,657	1,548,946	1,258,721	2,807,667	580,990	3,388,657
Office Equipment Other	383,939	303,964			687,903	28,796	51,592	80,388	607,515	383,939
Tablet/Chairs/Sofa/Carpet	1,62,356				1,62,356	12,177	12,177	24,354	138,002	1,62,356
Voltage Stabilizer	303,750				303,750	22,781	22,781	45,562	258,188	303,750
Laboratory Equipment	3,553,396				3,553,396	284,271	284,271	568,542	2,984,854	3,553,396
Books	2,507,192				2,507,192	376,078	188,039	564,117	1,943,075	2,507,192
Total (B)	21,250,252	1,020,795	-	-	22,271,047	4,571,811	4,151,139	8,722,950	13,548,097	21,250,252

Campus Development

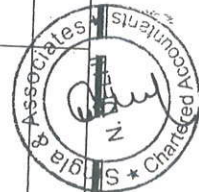
Computer Peripherals		170,950			170,950			34,190	136,760	
Total (C)		170,950			170,950			34,190	136,760	
TOTAL OF (A+B+C+D)	18,224,459	307,820,501	26,60,987	1,20,700	49,26,10,247	6,76,30,686	1,92,82,065	8,69,12,751	40,56,97,496	18,22,49,459

CECED

Computers	1,19,124	-			1,19,124	-	-	-	1,19,124	1,19,124
Equipment	42,450	-			42,450	-	-	-	42,450	42,450
Furniture	35,900	-			35,900	-	-	-	35,900	35,900
Total (D)	1,97,474	-	-	-	1,97,474	-	-	-	1,97,474	1,97,474

Other Project

Computer and Peripherals (Other Projects)	855,071	-			855,071	-	-	-	855,071	855,071
Office Equipment (other Projects)	1,562,524	287,200			1,849,724	-	-	-	1,849,724	1,562,524
Total (E)	2,417,595	287,200			2,704,795	-	-	-	2,704,795	2,417,595
Grand Total (A+B+C+D+E)	184,864,528	308,107,701		120,700	495,512,516	67,630,686	19,282,065	86,912,751	408,599,765	184,864,528





AUD

SCHEDULE 6- FIXED DEPOSITS

Amount in Rs.

Particulars	Opening	Created	Matured	Closing
FDR GIA (A)	11,25,000	63,50,51,649	54,23,23,073	*9,38,53,576
FDR NPS SNSF 977662	3,26,97,000	2,49,97,807	5,75,41,383	1,53,424
FDR NPS SNSF 976486	1,60,00,000	1,73,78,709	1,60,00,000	1,73,78,709
FDR NPS 1006078/8	-	68,86,512	-	68,86,512
Sub Total (B)				2,44,18,645
Canara Bank Kashmiri Gate (FD)	5,40,00,000	3,28,72,750	5,40,00,000	3,28,72,750
Punjab & Sind Bank (Fixed Deposit)	3,40,00,000	12,24,17,010	3,40,00,000	12,24,17,010
Union Bank of India (Fixed Deposit)	3,40,00,000	3,71,83,010	3,40,00,000	3,71,83,010
Sub-Total (C)				19,24,72,770
Total FDR –A+B+C				31,07,44,991
Canara Bank CECED		50,57,534		50,57,534
Punjab & Sind Bank (CECED)		1,00,00,000		1,00,00,000
Syndicate Bank CECED		1,00,80,137	50,00,000	50,80,137
Sub Total (D)				2,01,37,671
Canara Bank Campus Development (E)		2,03,84,316	1,00,00,000	1,03,84,316
Grand Total A to E	17,18,22,000	92,23,09,434	75,28,64,456	34,12,66,978

Note: * Include amount of Rs.1,40,00,000 received towards seed money for creation of Incubator Centre



AUD-ANNUAL ACCOUNTS 2015-16

AUD

SCHEDULE 7-CURRENT ASSET, LOANS AND ADVANCES

Rs.)

(Amount in

Particulars		Sch No.	2015-16	2014-15
I) Loans and advances				
a)	LTC Advance to Staff			
b)	Advances to Staff and faculty	7.1	9,58,943	34,400
c)	Advances - Projects			23,99,682
d)	Advances to Association of Indian Universities		-	35,25,940
e)	Advances to CP Delhi		-	30,000
f)	Advances to PWD	7.2	3,64,35,685	12,063
k)	Advance to ICSSR Project			3,31,12,604
l)	Advance From Earmark Fund	-		27
		7.4 to 7.12	94,13,852	
m)	Imprest		89,929	
n)	India Islamic Cultural Centre			1,36,277
			75,000	40,225
o)	India International Centre (IIC)		1,59,770	
p)	Imprest (Finance)			1,10,000
q)	Advance to Supplier		-	39,615
		7.3	3,48,464	
r)	Tata Power Delhi Distributor Ltd.			
			54472655	-
Total (I)			10,19,54,298	3,94,40,833

II) Cash AUD

6,628.00





AUD

III) Bank Balance			
i)	Canara Bank Dwarka-2226	1,01,150	5,64,28,738
ii)	Canara Bank Kashmere Gate(51660)	1,34,25,590	5,86,12,048
iii)	NPS Fund (Deposit Account) 3872	36,54,975	9,45,127
iv)	Punjab & Sind Bank A/c 19656	6,65,644	-
v)	Syndicate Bank-7012	33,41,857	81,86,855
vi)	Punjab & Sind Bank (19500)	16,89,869	26,98,705
vii)	Punjab & Sind Bank SWF (19545)	25,53,668	-
viii)	IDBI Bank (7009)	-	40,002
ix)	Punjab and Sind Bank (19339)	20,51,638	1,51,27,111
x)	Canara Bank-4066 CCED	81,67,141	2,50,70,344
xi)	Syndicate bank-7027(JTT)	38,59,601	37,27,326
xii)	IDBI Bank Civil Line-00523	95,11,529	69,17,909
xiii)	IDBI BANK A/C 4329 SRTT	11,97,224	5,80,880
xiv)	Syndicate bank-A/C 89560 (UGC GRANT)	70,23,523	10,83,084
xv)	Ford Foundation	81,48,391	-
xvi)	NSDL project	10,98,953	-
xvii)	Rohini Ghadiok Foundation	4,30,730	-
xviii)	PWC	3,34,548	-
xix)	FDR with banks (Schedule 6)	34,12,66,978	17,18,22,000
Total (III)		40,85,23,009	35,12,40,129

IV) Other			
i)	Accrued Interest	2,88,403	20,72,593
ii)	Accrued Interest NPS	2,94,590	-
	NPS Excess Paid	3,80,884	
iii)	Accrued Interest Fee	48,10,037	59,32,955
iv)	Accrued Interest CECEd	2,56,628	
v)	Accrued Interest Campus Development	98,238	
vi)	Amount Recoverable from Rakshak Security	-	17,45,197
vii)	CECEd	-	59,42,373
viii)	Grant in transit	8,21,00,000	5,00,00,000
ix)	Prepaid Expense	75,10,476	2,92,009
x)	TDS Recoverable	1,594	10,527
xi)	Telephone Connection Deposits	14,000	12,500
Total (IV)		9,57,54,850	6,60,08,154
V) Share Capital			
AUD Centre for IIE		1,00,000	
Total Current Assets (I+II+III+IV+V)		60,63,32,157	45,66,95,744



AUD-ANNUAL ACCOUNTS 2015-16

AUD

SUB-SCHEDULE 7.1 ADVANCES TO STAFF FROM GIA

S.No.1	Name	Amount In Rs.
1.	Asmita Kabra	20,500
2.	Dharitri Chakravartty	38,200
3.	Nidhi Chopra	15,000
4.	Suresh Babu	1,06,800
5.	Amit Singh	23,200
6.	B. Mallesha	15,000
7.	Dean Academic Services	10,000
8.	Debal C. Kar	17,000
9.	Kanwal Anil	45,000
10.	Rajan Krishnan	10,000
11.	Rohit Negi	53,380
12.	Venita Kaul	98,500
	Total	4,52,580

SUB-SCHEDULE 7.1 (a)

S.No.	Name	Amount in Rs.
1.	Radha Rani Chakarvarty	23,071
	Total	23,071

SUB-SCHEDULE 7.1(b) ADVANCES TO STAFF FROM FEE ACCOUNT

S.No.	Name	Amount in Rs.
1.	Asmita Kabra	49,000
2.	Divya Chopra	22,000
3.	Imran Amin	1,81,700
4.	Kuriakose Mamkottam	27,149
5.	Jatin Bhatt	4,000
6.	Santosh Kumar Singh	41,943
7.	Vikram Singh Thakur	50,000
8.	Yogesh Snehi	1,00,000
9.	Suresh Babu	(2500)
10.	Mansi Thapliyal	10,000
	Total	4,83,292
	Grand Total (7.1+7.1(a)+7.1(b))	9,58,943





AUD

SUB-SCHEDULE 7.2 ADVANCES TO PWD GIA					
Name of the Division	Opening Balance as on 01.04.2015	Transfer	Adjustment done during the year	Advance Paid during the year	Closing Balance as on 31.03.2016
Advance to PWD	15709549	-464600	0	0	15244949
Executive Engineer (Civil) PWD Div no. 323	5047769	464600	3401919	3304000	5414450
Executive Engineer (Electrical) Div no. 353	12355286	0	0	0	12355286
Executive Engineer, BPD B 122, PWD Delhi	0	0	0	1485000	1485000
Executive Engineer, Elect. B - 141, PWD	0	0	0	1936000	1936000
Total	3,31,12,604	0	34,01,919	67,25,000	3,64,35,685

ANNEXURE 7.2 (A) Part of Schedule 7.2				
SUMMARY OF PWD ADVANCES AS ON 31/3/2016				
FIG IN RS.				
	Estimate/ sanctioned	Funds released	Amount Adjusted	Balance to be released i.e Committed
Civil	44708727	37542850	35500000	7165877
Electrical	45677757	34265806	11800000	11411951
Media Centre	33989729	11988406	31000	22001323
Total	124376213	83797062	47331000	40579151
Balance after adjustment				*3,64,66,062

*Rs.30377/- have been adjusted.



AUD-ANNUAL ACCOUNTS 2015-16

AUD

SUB-SCHEDULE 7.3 ADVANCE TO SUPPLIER FROM GIA

S.No.	Particulars	Amount
1.	Bhartiya Rexine Co.	3,
2.	Emrald Group Publishing (india) P. Ltd	67
3.	Kamal Kumar	1,86
4.	Harish Hospitality	62,
5.	Total	3,48,

SUB-SCHEDULE 7.4 ADVANCE TO STAFF FROM OTHER THAN CECEC PROJECT

S.NO.	NAME	Amount in Rs.
1.	Anup Kumar Dhar	1,05,000
2.	Kartik Dave	1,80,000
3.	Kuriakose Mamkoottam	4,00,000
4.	Rohit Negi	296
5.	Shailja Menon	2,50,000
6.	Sumangla Damodaran	1,20,000
	Total	10,55,296

SUB-SCHEDULE 7.5 ADVANCE TO SUPPLIER FROM OTHER THAN CECEC PROJECT.

S.NO.	Name	Amount in Rs.
1.	LI-COR INC USA	3,33,176
	Total	3,33,176

SUB-SCHEDULE 7.6 ADVANCE TO SUPPLIER FROM UGC ACCOUNT

S.NO.	NAME	Amount in Rs.
1.	Chief Controller of Accounts	55,84,655
	Total	55,84,655

SUB-SCHEDULE 7.7 ADVANCE TO STAFF FROM UGC ACCOUNT

S.No.	Name	Amount in Rs.
1.	Mahesh Kumar	12,000
	Total	12,000





AUD
SUB-SCHEDULE 7.8 – ADVANCE FROM CECEC ACCOUNT

S.No.	Name	Amount in Rs.
1.	Abhishweta Jha	2,43,600
2.	Akansha Adya	66,800
3.	Bhavya Sachdeva	9,500
4.	Ikanshi Khanna	21,500
5.	Meenakshi Dogra	76,200
6.	Nikharika Joshi	6,400
7.	Preeti Mahawal	20,000
8.	Shipra Sharma	6,400
9.	Sunita Singh	33,200
10.	Venita Kaul	1,82,157
	Total	6,65,757

SUB –SCHEDULE 7.9 ADVANCE TO SUPPLIER FROM CECEC ACCOUNT

S.No.	Name	Amount in Rs.
1.	Child Fund India	52,750
2.	Disha Hotel Pvt. Ltd.	30,000
	Total	82,750

SUB-SCHEDULE 7.10 ADVANCE TO SUPPLIER FROM CAMPUS DEVELOPMENT

S.No.	Name	Amount in Rs.
1.	NIH Consultancy Project	13,52,268
2.	Executive Engineer (PWD)	60,700
3.	Tata Power Delhi Distribution Ltd.	27,750
	Total	14,37,718

SUB-SCHEDULE 7.11 ADVANCE TO STAFF FROM CAMPUS DEVELOPMENT

S.No.	Name	Amount in Rs.
1.	N.K.Verma	10,000
	Total	10,000

SUB-SCHEDULE 7.12 ADVANCE TO STAFF FROM JAMSHEDJI TATA TRUST

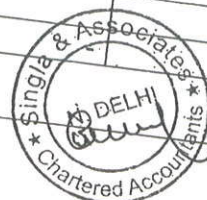
S.No.	Name	Amount in Rs.
1.	Anup Kumar Dhar	57,500
2.	Imran Amin	1,75,000
	Total	2,32,500
	Grand total (7.4 to 7.12)	94,13,852



AUD-ANNUAL ACCOUNTS 2015-16

AUD

SCHEDULE 8- INCOME FROM FEE				
Particulars		2015-16	(Amount in	2014-15)
Application Fees and Examination Fee	52,42,058		43,08,141	31,76,141
Less: Advertisement/Gen. Expenses	1,00,300		11,31,986	
Less: Transfer For Provisions Co- Curricular	51,41,758			
Less: Co- Curricular Activities & Industry Interface	11,55,000		6,60,000	
Balance	6,55,140		5,11,916	1,48,086
Less: Transfer For Provisions Course MT/data Base	4,99,860			
Less: Course Material / Data Base	4,99,860			
Balance	7,79,500		9,54,000	
Less: Transfer For Provisions Extra Mural	31,500		5,350	9,48,650
Less: Extra Mural Activities Expenses	7,48,000			
Balance	7,48,000		8,05,000	
Less: Transfer For Provisions Tuition Fee	14,05,000		32,400	7,72,600
Less: Expenses	2,70,467			
- Fee Waiver/ Refund	11,34,533			
- Course Fees Refund	11,34,533			
Less: Transfer for Provisions - Learning Enhancement	5,53,03,260		4,26,91,626	**
- Scholarship			6,16,200	
- Student Welfare Transfer	16,12,834		5,08,500	
- Placement & Career Counselling*merged- co curriculum	14,55,330			
Sub total of provisions	1,18,23,371		27,91,315	
Net Tuition Fee	50,47,139		37,29,908	
Less: Transfer To UDF	15,91,500		23,708	
Late Fee Fine			76,69,631	
Less: Transfer To UDF	2,15,30,174			3,50,21,995
Partial Course Transaction Cost	3,37,73,086			
Degree Fees	3,37,73,086			1,41,930
Less: Transfer To UDF	2,05,949			
Net Income from Fee	2,05,949			40,000
** After Student Welfare Fund transfer Rs 5480102/-	4,500			10,000
	4,500			4,02,59,414





SCHEDULE 9 UTILIZATION CERTIFICATE FOR THE FY 2015-16

Details	GIA Salary	Other	GIA Capital Assets	Capital Plan	Total
	Amt. in Rs.	Amt. in Rs.	Amt. in Rs.	Amt. in Rs.	Amt. in Rs.
	88210458	19799296	22016713	2316090	132342557
DHE-20(23)/AUD/GIA/2015-16/3508-3516 Dated 2.5.2015					
GRANT RECEIVED DURING THE FY 2015-16					
1st Instalment No.DHE-20(23)/AUD/GIA/2015-16 July 2015	87500000	12500000	0	0	100000000
Sanction order No.DHE-20(10)/AUD/2012-13/5506-5515 Dated 16.12.2015 for shifting of HT Wires	0	0	54472655	0	54472655
2nd Instalment Oct. 2015 20(23)/AUD/GIA/2015-16/4768-4777 Dated Oct. 2015	0	65000000	0	0	65000000
3 rd Instalment DHE-20(23)/AUD/GIA/2015-16/6474-83 Dated 10.02.2016	44290000	0	0	0	44290000
DHE-20(10)/aud/2012-13/3911-20 for land			285845886		285845886
4 th & Final Instalment	15400000	33900000	32800000		82100000
DHE-20(23)/AUD/GIA/2015-16/8741-50 dated 30.03.2016					
Grant received during the FY-2015-16	147190000	111400000	373118541	0	631708541
Total Grants/Funds received during the FY 2015-16 including carryover of funds of last year	235400458	131199296	395135254	23,16,090	76,40,51,098
Expenditure as on 31.03.2016	19,12,82,225	8,51,86,383	30,39,85,774		58,04,54,382
Balance carried over	4,41,18,233	4,60,12,913	9,11,49,480	23,16,090	18,35,96,716
Advances paid during the FY 15-16	6,23,37,367				
Advances adjusted during the year	53,32,944				
Balance Advance outstanding as on 31.03.2016	5,70,04,423				5,70,04,423
Net amount to be carried over after taking advances outstanding as expenditure (18,35,96,716-5,61,42,261)					12,65,92,293
Amount to be carried over due to revision of UC from 2008-09 to 2014-15 (Annexure-1)					1,24,34,717
Final Amount to be carried over					13,90,27,010
Amount transfer to Income & Expenditure Account (Income) (Rs.764051098-39,74,51,344-13,90,27,010)					22,75,72,744

Note: Utilization prepared based on Receipt and Payment Account.

AUD-ANNUAL ACCOUNTS 2015-16

AUD

Annexure-1

REVISED UTILIZATION FROM 2008-09 TO 2014-15

Year	Grant Received		Expenditure		Advance	Adjusted
	Capital	Revenue	Capital	Revenue	Paid	
2008-09	20000000	30000000	8320141	4656594	16005795	
2009-10	10000000	50000000	27633922	27307864	417030	11925377
2010-11	10000000	60000000	21848142	61570265	22044130	
2011-12	10000000	170200000	40165859	118473285	10242964	5288479
2012-13		200000000	24258277	179081806	12248138	4409992
2013-14	20000000	230000000	11526078	235109062	35831918	28791427
2014-15	27316090	361250000	22550554	235572074	8542126	19001933
	97316090	1101450000	156302973	861770950	105332101	69417208
	1198766090		1018073923		35914893	

SUMMARY

Total Grants received up to 2014-15	1198766090
Total Expenditure up to 2014-15	1018073923
Amount to be carried over	180692167
Advance amount outstanding as on 31.03.2015	3,59,14,893
Actual amount required to be carried over	14,47,77,274
UC sent and revalidation received from DHE	13,23,42,557
Difference Carried over in 2015-16	1,24,34,717

Note: Utilization prepared based on Receipt and Payment Account.

SCHEDULE 9.1 SEED MONEY

S.No.	75(98)/2015-16/Incubation/PLG/1576-86/1421	Dated 25.02.3016	Rs.1,50,00,000
-------	--	------------------	----------------



AUD

SCHEDULE 10- OTHER INCOME			
Particulars		2015-16	(Amount in Rs.) 2014-15
Application Fee (Recruitment)	6500	-	97,000
Less transfer to UDF	<u>6500</u>		
Identity Card Fees	3600	-	2,780
Less transfer to UDF	<u>3600</u>		
Overhead Charges (Income)	886689	-	17,84,022
Less transfer to UDF	<u>886689</u>		
Penalty	12861	-	16,210
Less transfer to UDF	<u>12861</u>		
RTI FEE	1158	-	460
Less transfer to UDF	<u>1158</u>		
Sale of Scrap	9245	-	8,052
Less transfer to UDF	<u>9245</u>		
Misc. Receipts	30855	-	37,978
Less transfer to UDF	<u>30855</u>		
Un cashed stale cheques		-	25,98,743
Library Fine Collection Fees	136594	-	-
	<u>136594</u>		
Registration Fee	-	-	-
Rent Licence Fee		3,68,352	-
Total		3,68,352	45,45,245

SCHEDULE 10- INTEREST EARNED

Particulars		(Amount in Rs.)	
		2015-16	2014-15
Saving Bank Interest GIA	23,81,988		27,36,301
Saving Bank Interest FEE	6,26,170		
Less Transfer to UDF	30,08,158	-	2736301
Interest On FDR GIA	69,75,444		73,27,623
Interest On FDR FEE	1,03,81,402		
Less Transfer to UDF	1,73,56,846	-	7327623



AUD-ANNUAL ACCOUNTS 2015-16

AUD

Schedule - 11 :

ACADEMIC EXPENSES

Particulars	2015-16	(Amount in
Consultative Meeting Expenses	7,21,211	201
Field Based Learning/Project Work	2,83,470	8,70
Guest Faculty & Visiting Faculty	1,08,39,947	1,54,
Journals / Periodicals / Subscription/Software's	45,99,524	65,29,
Newspaper and Periodicals	-	50,13,0
Professional Development of Faculty & Staff	3,96,271	87,8
Research Project	24,04,628	80,1
Seminar/conference/workshop/functions.	55,35,719	1,78,3
Examination Exp Fee account	1,70,900	20,26,83
Stipend to Student(AUD)	50,12,946	59,56,66
Total	2,99,64,616	2,08,98,13





AUD

SCHEDULE 11.1 -

ADMINISTRATIVE EXPENSES

(Amount in Rs.)

Particulars	2015-16	2014-15
Advertising and Publicity	33,07,968	20,19,674
AMC Repair & Maintenance Charges	14,54,248	11,31,821
Audit Fees	1,51,900	1,50,000
Bank Charges GIA	13,694	37,344
Bank Charges Fee	5,769	
Interest on TDS	5,148	
Convocation Expenses	15,74,626	7,94,257
Earn While You Learn Scheme	26,000	2,06,400
Electricity Charges	74,88,778	57,47,690
ERP & Software	18,33,803	13,10,581
Foreign Exchange Fluctuation	78,826	
Gym/Games/Sports	2,91,012	48,470
Hiring of Vehicle	26,74,155	24,57,739
Horticulture	2,10,321	28,175
New Initiatives	7,08,103	-
Legal Expenses	62,000	1,95,500
Medical Expenses	15,45,755	20,88,858
Meeting Expense (Statutory Bodies)	6,44,149	6,77,924
Membership & Subscription Expenses	1,42,747	2,32,647
News Paper Reimbursement	71,224	-
Office Contingency	14,33,965	9,42,401
Postage and Courier	15,191	58,045
Printing and Stationery	32,79,059	35,98,970
Professional Charges	11,96,982	10,71,355
Repair and Maintenance	55,68,720	1,11,26,812
Sanitation	68,58,842	51,99,077
Security Expenses	94,38,792	64,62,073
Selection Committee	14,62,083	7,37,916
Rent Rates Taxes	3,264	-
Staff Welfare	9,276	1,41,086
TA/DA (Domestic)	7,14,317	4,61,303
TA/DA (Foreign)	15,31,827	5,96,989
Telephone and Internet Expense	27,66,493	32,28,743
Vice Chancellors Relief Fund		5,000
Other	1,23,376	-
Water Charges	14,79,875	21,27,551
Total	5,81,72,288	5,28,84,401



AUD-ANNUAL ACCOUNTS 2015-16

AUD

SCHEDULE -12

SALARY ADMINISTRATIVE STAFF

Particulars	2015-16	(Amount in 2014-15)
Bonus	18,133	26,400
Children Educational Allowances (NTS)	2,72,280	4,96,000
Salary Arrear (TA & DA)	24,84,451	13,90,000
D. A (NTS)	46,67,732	31,41,100
Deputation Allowance	18,880	4,600
Grade Pay (NTS)	8,92,000	7,40,700
HRA (NTS)	12,09,953	9,28,400
Other Allow. (D.P./Med) (NTS)	-	7,06,000
Pay (NTS)	30,93,040	27,86,970
Salaries (Administrative Staff)	2,60,68,978	2,56,62,900
Salary Arrear (NT)	1,43,269	-
Transport Allowance (NTS)	10,12,465	4,581
Special Pay (NTS)	-	7,51,120
TA(NTS)	-	1,22,255
Leave Encashment (NTS)	33,841	-
Employer CPF & EPF Contribution	1,57,443	-
Leave Travel Concession	4,87,576	-
NPS (University Contribution) NTS	4,61,524	-
Pension Contribution	2,22,304	-
Personal Pay/ Cash Allowance (NTS)	21,375	-
Honorarium (NT)	25,000	-
Total	4,12,90,244	3,46,86,360





AUD

SCHEDULE 12.1

SALARY ACADEMIC STAFF

Particulars	Amount in Rs.	
	2015-16	2014-15
Arrears(TS)	-	14,34,015
Basic Pay (TS)	3,16,23,275	-
Children Educational Allowance (TS)	3,06,000	3,72,090
DA Arrear (T S)	-	9,82,413
D.A. (TS)	4,48,22,439	3,83,64,950
Dearness (Monsoon Semester)	-	10,92,800
Grade Pay (Monsoon Semester)	-	2,88,000
Grade Pay (TS)	73,35,374	71,70,444
Gratuity	1,49,91,823	6,48,948
Honorarium Paid to Staff	-	4,80,909
Leave Encashment	1,40,09,265	-
Hon.(TS)'	4,04,313	10,000
HRA (Monsoon Semester)	-	3,27,840
HRA (TS)	1,04,68,397	1,00,11,008
Leave Encashment (TS)	2,24,149	2,06,815
Leave Salary & Pension Contribution	4,40,984	16,63,143
License Fee & Water Expenses	13,908	-
Leave Travel Concession (LTC)	15,28,966	14,87,469
NPS Employers Contribution	70,08,988	67,46,082
Other Allow / Hon	-	27,054
Pay (TS)	1,23,244	3,01,78,805
Salaries for Academic Researcher	-	61,72,155
Salaries (Academic Fellows)	56,58,176	-
Salaries Arrear (TS)	17,99,831	-
Salaries for Officers/visiting Professors	2,01,11,552	82,95,869
Salaries (Teaching Assistant)	31,000	-
Salaries for Temporary Faculty (Monsoon Semester)	-	44,36,274
Salaries for Temporary Faculty (Winter Semester)	94,33,179	-
Special Pay (TS)	-	1,07,735
Transport Allowance (TS)	65,40,054	65,98,364
TOTAL	17,68,74,917	12,71,03,182

Grand Total (12.+12.1)

21,81,65,161

16,17,89,542



AUD-ANNUAL ACCOUNTS 2015-16

AUD

SCHEDULE 13 NOTES TO ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES

NOTES TO ACCOUNT

1. The financial year for the purpose of salary is determined for a period of twelve months from March 2015 to February 2016. Hence no provision is made towards salary for the month of March 2016.
2. Fixed Asset Registers have been prepared for the first time since the inception of the University duly supported by the vouchers. Proper classification / grouping of assets have been given effect to duly making corrections wherever necessary.
 - 2.1 Depreciation has been calculated for the first time on straight line method at prescribed rates as per format of financial statement for Central Higher Education Institutions.
 - 2.2 The total amount of depreciation calculated / worked out from 2008-09 to 2014-15 is Rs. 6,76,30,686 and that of for the current year i.e. 2015-16 is worth Rs.1,92,82,065/-
 - 2.3 Since University Grant Commission has provided the funds to AUD for the first time during in 2013-14 first time, the depreciation on the Assets procured out of UGC funds to the tune of Rs. 45,71,811/- has been provided for the year 2013-14 and 2014-15 on straight line method. The depreciation for the current year worth amounting to Rs. 41,51,139 has been charged to GIA-General fund which is included in the value of Rs. 1,92,82,065/- (2.2 above).
 - 2.4 The Assets acquired out of project fund have not been accounted for under Fixed Assets of AUD. These Assets will be considered after the completion of the projects and on physically handing over to AUD.
3. The liabilities towards death/ retirement Gratuity and Pension have been provided first time based on the calculation of actuarian i.e. LIC of India as works out to Rs.149,91,823.
4. Similarly total liabilities worth Rs.140,00,262/- have been created for accumulated leave encashment as valued by Life Insurance Corporation of India.
5. On receipt of the approval of National Pension Scheme from DHE on 21.09.2015, Employees contribution along with matching contribution of University was remitted to NSDL against their respective PRAN numbers. The interest at the rate of 8 percent on the amount of NPS subscription lying with AUD from the deduction to the date of deposit with NSDL has been worked out to Rs.89,98,103/-. There are sufficient funds to accommodate this liability.





AUD

6. As per the decision of Board of Management taken in its meeting held on 08-10-2015 & 02-11-2015 University has created "University Development Funds" (UDF) out of surplus income from fee and other income. Accordingly, an amount totalling to 18,75,47,675/- has been kept under Earmarked / Endowment Fund towards UDF..
7. Separate funds have been created for the first time out of fee account after segregating from 2008-09 as under.

Application fee	Rs. 51,41,758
University Development Fund	Rs. 18,75,47,675
Learning Enhancement Fund	Rs. 2,37,91,723
Scholarship Fund	Rs. 46,66,593

8. Electricity and water charges of Rs. 89,68,653/- has been paid to Indira Gandhi Institute of Technology Kashmere Gate Campus for the year 2015-16 which is calculated based on the ratio of 60:40 as both the connections i.e. electricity & water, are in the name of IGIT and AUD is sharing with the same based on area occupied as calculated by public works department.
9. Discrepancy was noticed in Utilization Certificate submitted earlier to DHE. A scrutiny was conducted from 2008-09 and a liability to the tune of Rs. 1,24,34,717/- has been provided and revised utilization certificate got prepared from the CA for the years 2008-09 to 2014-2015.
10. Stale cheques have also has been taken/ accounted for under the liabilities of the balance sheet.
11. During the year AUD has received grants / financial support for CECED and other projects from Government and other organisations. The bank interest earned on the unspent balance of grant / support is taken as a part of respective project fund.
12. Rs.28,58,45,886/- paid to DDA towards cost of 3.76 Hect. additional /balance land cost at Dheerpur Phase-1 has been capitalized in Accounts of 2015-16. However, the total area of plot at Dheerpur Phase-1 is 20 Hect.(approximate) The payment of Rs.111, 63,57,590/- towards cost of 17.1956 Hect was made by DHE directly and hence no book entry has been made.
13. Previous year's figures have been rearranged and regrouped wherever necessary, as per Accounting Standards/Policy.

Revised

AUD-ANNUAL ACCOUNTS 2015-16

AUD

SIGNIFICANT ACCOUNTING POLICIES FOR THE FY 2015-16

1. The financial statements are prepared on the basis of historical cost convention and generally on the accrual method of accounting unless otherwise stated.
2. Fee from the students and interest on saving banks accounts are accounted on cash basis.
3. Interest on FDR is accounted on accrual basis.
4. Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Straight line method, at the following rates, as prescribed by Ministry of HRD letter No.29-4/2012-IFD dated 17th April 2015:

Tangible Assets:

1.	Land	
2.	Site Development	0%
3.	Buildings	0%
4.	Roads & Bridges	2%
5.	Tube wells & Water supply	2%
6.	Sewerage & Drainage	2%
7.	Electrical Installation and equipment	2%
8.	Plant & Machinery	5%
9.	Scientific & Laboratory Equipment	5%
10.	Office Equipment	8%
11.	Audio Visual Equipment	7.5%
12.	Computers & Peripherals	7.5%
13.	Furniture, Fixture & Fittings	20%
14.	Vehicles	7.5%
15.	Lib. Books & Scientific Journals	10%
Intangible Assets (amortization)		10%
1.	E. Journals	
2.	Computer Software's	40%
3.	Patents and Copyrights	40%
		9 years

- 4.1 Depreciation is provided for the entire period of one year on the additions made during the year.
- 4.2 Assets acquired from Project is not taken into fixed asset of AUD, the same will be taken into AUD stock after the completion of the project and on physically handing over to AUD. This will be however subject to the Project Terms and Conditions. At present, no such Assets are taken into the Asset Register which were purchased out of Project Funds.
5. Unutilized grants (including advances paid out of such grants) are carried forward and exhibited as a liability in the Balance Sheet accordingly provisions are made to the tune of Rs.13,90,27,010/-.
6. Government Grants and UGC grants are accounted 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 amount is considered as grant received

Beaut



AUD

and equal amount is shown as funds in transit. Funds to the tune of Rs.8,21,00,000 were in transit as on 31.03.2016.

7. Government grants for meeting Revenue Expenditure (on accrual basis) are treated, to the extent utilized, as income of the year in which they realized.
- 8.. Stale cheques have been treated as Liability and provisions made accordingly.
- 9.. During the year 20-15-16 AUD has received Grants/Financial support for various CECED/other projects from Govt./other organizations. Bank interest earned on such grants/support is taken as a part of respective project fund.

वित्त नियंत्रक / Controller of Finance
अम्बेडकर विश्वविद्यालय, दिल्ली
Ambedkar University, Delhi
लोथियान रोड, कश्मीरी गेट, दिल्ली-110006
Lothian Road, Kashmere Gate, Delhi-110006
वेबसाइट/website : www.aud.ac.in

AUD-ANNUAL ACCOUNTS 2015-16

SUB: Report on the reconciliation of the Research Funds – Reg

As a part of reconciliation of Research Funds and other all related funds of all the Research Funding Agencies, a complete comprehensive Audit was undertaken as directed by the Competent Authority of the Ambedkar University Delhi.


After reconciliation of all the funds the following are the corrective measures under taken:

Excess fund identified: Rs.31,50,754/- to be taken to appropriate deficit account after due reconciliation.

The following redundant amount of different research funds identified, which were created earlier without due reconciliation and corrective measures under taken as detailed below:

Sl.No. 1	Research Head	Actual	Rectification
1.	UGC	Rs.29,12,615/-	Wrongly created – Trd to Capital Fund in 2015-16
2.	Amount wrongly taken in GIA belonging to CSSRM - 2010-11	Rs.11,25,000/-	Now taken to CSSRM in 2015-16 - Rs.11,25,000/- with other projects Annexure B to Schedule 3
3.	Balance after reconciliation of various research funds in Sl. No. 4-8	Rs.2,19,715/-	Taken to Schedule 1 – Capital Fund of 2015-16
4.	ICSSR Rs.5,77,500/-	Rs.57,22,658/- Reflected in Schedule 4 Current Liability of 2014-15. Also in Schedule 7- Current Assets of 2014-15 clubbed under CECED (totalling to Rs.59,42,373/-)	Written off in Schedule 4 – Current Liability - in 2015-16
5.	ICSSR PROJECT Rs.6,98,448/-		
6.	Fund Utilisation CCK NIF Rs.1,69,725/-		
7.	Sir Jamshed Ji TATA Rs.37,48,259/-		
8.	Other Project Rs.5,28,726		

It is certified that the above figures are found to be in order based on the documents produced.


For Singla & Associates
Chartered Accountants
N. DELHI
Mahavir Prasad
Partner
Mem. No.089313



Separate Audit Report 2015-16

AUD-ANNUAL ACCOUNTS 2015-16

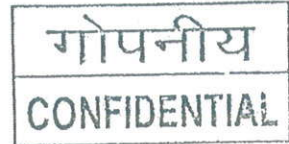
Office of the Accountant General (Audit), Delhi
AGCR building, I P Estate, New Delhi-110002

No. ES/41-6/AUD/A/cs(2015-16)/2016-17/

Date:

To

The Director,
Directorate of Higher Education,
Government of NCT of Delhi,
'B' Wing 2nd Floor
5, Sham Nath Marg,
Delhi-110 054.



Subject: Separate Audit Report on the Accounts of Ambedkar University, Delhi for the year ended 31 March 2016

Sir,

I enclose the Separate Audit Report on the accounts of the Ambedkar University, Delhi for the year ended 31 March 2016. It is requested that the date of presentation of the Audit Report to the State Legislature may kindly be intimated to this office. Two copies of the Audit Report (each in English and Hindi) as presented to the State Legislature may also be supplied to this office for reference and record.

The Separate Audit Report may please be treated as 'Confidential' till such time as they are presented to the State Legislature.

The receipt of this may kindly be acknowledged.

Enclosure: As above

Yours faithfully,


(Rajesh Ranjan)
Sr. Dy. Accountant General (ES)

No. ES/41-6/AUD/A/cs(2015-16)/2016-17/40

Date: 13.04.2017

Copy of the Separate Audit Report forwarded for information and necessary action to;

1. The Registrar, Ambedkar University, Kashmere Gate, Delhi-110 006.
2. The Sr. Audit Officer(NR), O/o Comptroller and Auditor General of India, 09 Deen Dayal Upadhyaya Marg, New Delhi-110 124 with reference to their no. 169/Northern Region Section/SAR/AUD/48-2017 dated 07.04.2017.


Sr. Dy. Accountant General (ES)



गोपनीय
CONFIDENTIAL

Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of Ambedkar University, Delhi for the year ended 31 March 2016

We have audited the Balance Sheet of Ambedkar University, Delhi (University) as at 31 March 2016, the Income and Expenditure Account and Receipt and Payment Account for the year ended on that date under Section 19(3) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 34(1) of the Bharat Ratna Dr. B.R. Ambedkar Vishwavidyalaya 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.

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

We have conducted our audit in accordance with 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 a reasonable basis for our opinion.

Based on our audit, we report that:

- i. We were provided all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. The Balance Sheet, Income and Expenditure Account and Receipt and Payment Account dealt with by this Report have been prepared conforming to accepted principles and conventions.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the University, in so far as it appears from our examination of such books.
- iv. We further report that:

A. Income and Expenditure Account
Income

1 Grants-State (Schedule-9) ₹ 22.76 crore

As per Accounting Standard -5, errors or omissions in the preparation of financial statements of one or more periods and discovered in the current year, are prior period items and should be shown separately in a manner that their impact on the current profit or loss can be perceived.

The above includes an amount of ₹ 1.24 crore received in previous years, carried over due to revision of Utilization Certificate (UC) from the year's 2008-09 to 2014-15. Since this was done to correct the errors made in recognising grant income in previous years, it should have been

AUD-ANNUAL ACCOUNTS 2015-16

गोपनीय
CONFIDENTIAL

shown as Prior Period Income separately after computation of current year's excess of Expenditure over Income. This non observance of Standard has resulted in overstatement of current year's Income - Grants - State and understatement of Prior Period Income by ₹ 1.24 crore.

B. Notes to Accounts and Significant Accounting Policies

Notes to Account (Schedule 13)

2 Notes and instructions for compilation of financial statements of non-profit organisations and similar institutions prescribed by the Controller General of Accounts, Government of India advise that special reserves required to be created pursuant to any statutory or regulatory requirement should be clarified in the Notes to Accounts.

The University during the year created assets of ₹ 2.05 crore and transferred an equal amount from Reserves and Surplus to Special Reserve (Capital Fund). However, no disclosure to this effect was given in the Notes to Account to ensure proper understanding of financial statements.

C. General

3 The University, should have shown all fees received and expenses incurred therefrom as well as appropriations made on the face of Income and Expenditure account. The University during the year received fees of ₹ 6.40 crore and has shown the balance of ₹ 3.39 crore, after netting off Expenditure and appropriation for Provisions of ₹ 3.01 crore, in the head University Development Fund in the Balance Sheet. Due to adoption of incorrect methodology of preparation and presentation of Income and Expenditure Account, the amount of fees received during the year from conducting various courses and the expenditure incurred therefrom is not discernible from the face of accounts.

4. The Government of India, Ministry of Human Resource Development, (Department of Higher Education) vide their letter No. 29-4/2012-IFD dated 17 April 2015 formulated a revised format of financial statements and schedules for Central Educational Institutions which was also to be implemented by State Universities, for preparation of their annual accounts. The University has neither implemented the revised format for preparation of financial statements nor disclosed the fact in the accounts.

D. Grants-in-Aid

During the year 2015-16 the University received Grants-in-Aid of ₹ 63.17 crore under various heads from Government of National Capital Territory of Delhi. The University spent ₹ 58.04 crore out of the Grants in aid during the year.

In view of our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipt and Payment Account dealt with by this report are in agreement with the books of accounts.



गोपनीय
CONFIDENTIAL

In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Significant Accounting Policies and Notes to Accounts, and subject to significant matters stated above, and other matters mentioned in Annexure -I to this Report give a true and fair view in conformity with accounting principles generally accepted in India.:

- a. In so far as it relates to the Balance Sheet, of the state of affairs of Ambedkar University as at 31 March 2016;
- b. In so far as it relates to the Income and Expenditure Account of the deficit for the year ended on that date; and
- c. In so far as it relates to the Receipt and Payment Account for the year ended on that date.

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

Accountant General (Audit)

Place: New Delhi

Date: 13.04.2017

AUD-ANNUAL ACCOUNTS 2015-16

**Reply to Separate
Audit Report
2015-16**



Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of Ambedkar University Delhi for the year ended **31 March 2016:**

S.No.	Audit Observations	Comments from AUD
1.	<p>Introduction:</p> <p>We have audited the Balance Sheet of Ambedkar University, Delhi (University) as at 31 March 2015, the Income and Expenditure Account and Receipt and Payment Account for the year ended on that date under Section 19(3) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 34(1) of the Bharat Ratna Dr. B.R. Ambedkar Vishwavidyalaya At, 2007. These financial statements are the responsibility of the University's Management. Our responsibility is to express an opinion on these financial statement based on our audit.</p>	Statement of fact, needs no comment from AUD.
2.	This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) only on the accounting treatment with regard to classification, conformity with best accounting practices, accounting standards and disclosure norms. Audit observations on financial transactions with regard to compliance with the law, rules and regulations (propriety and regularity) and efficiency-cum-performance aspects, if any, are reported separately through the inspection reports/CAG's Audit Reports.	Statement of fact, needs no comment from AUD.
3.	We have conducted our audit in accordance with 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 a reasonable basis for our opinion.	Statement of fact, needs no comment from AUD.
4.	Based on our audit, we report that:	
i	We were provided all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit;	Statement of fact, needs no comment from AUD.
ii	The Balance Sheet, Income and Expenditure Account and Receipt and Payment Account dealt with by this report have been prepared conforming to accepted principles and conventions.	Statement of fact, needs no comment from AUD.

S.No.	Audit Observations	Comments from AUD
iii.	In our opinion proper books of accounts and other	Statement of fact, needs no

AUD-ANNUAL ACCOUNTS 2015-16

	relevant records have been maintained by the University in so far as it appears from our examination of such books.	comment from AUD.
iv.	We further report that:	
A	Income and Expenditure Account	
	Income	
A.1	<p>As per Accounting Standard-5, errors or omissions in the preparation of financial statements of one or more periods and discovered in the current year, are prior period items and should be shown separately in a manner that their impact on the current profit or loss can be perceived.</p> <p>The above includes an amount of Rs.1.24 crore received in previous years, carried over due to revision of Utilization Certificate (UC) from the years 2008-09 to 2014-15. Since this was done to correct the errors made in recognising grant income in previous years, it should have been shown as Prior Period Income separately after computation of current year's excess of Expenditure over income. This non observance of Standard has resulted in overstatement of current year's income –Grants-State and understatement of Prior Period Income by Rs.1.24 crore.</p>	<p>The suggestion of the Audit is noted for future compliance.</p> <p>However, AUD has not treated it as income rather it has been added into the amount of Grant Received.</p>
B.	<p>Notes to Accounts and Significant Accounting Policies</p> <p>Notes to Account (Schedule 13)</p> <p>2. Notes and instructions for compilation of financial statements of non-profit organizations and similar institutions prescribed by the Controller General of Accounts, Government of India advise that special reserves required to be created pursuant to any statutory or regulatory requirement should be clarified in the Notes to Accounts.</p> <p>The University during the year created assets of Rs.2.06 crore and transferred an equal amount from Reserves and Surplus to Special Reserve (Capital Fund). However, no disclosure to this effect was given in the Notes to Accounts to ensure proper understanding of financial statement.</p>	<p>The suggestion of the Audit is noted for future compliance.</p>



S.No.	Audit Observations	Comments from AUD
C	General	
3.	The University should have shown all fees received and expenses incurred there from as well as appropriation on the face of Income and Expenditure account. The University during the year received fees of Rs.6.40 crore and has shown the balance of Rs.3.39 crore, in the head University Development Fund in the Balance Sheet. Due to adoption of incorrect methodology of preparation and presentation of Income and Expenditure Account, the amount of fees received during the year from conducting various courses and the expenditure incurred there from is not discernible from the face of the account.	The necessary information was provided in Schedule 8- Income from Fee. However the suggestion of the audit is noted for future compliance.
4.	The Government of India, Ministry of Human Resource Development, (Department of Higher Education) vide their letter No.29-4/2012-IFD dated 17 April 2015 formulated a revised format of financial statements and schedules for Central Educational Institutions which was also to be implemented the revised format for preparation of financial statements nor disclosed the fact in the accounts.	AUD has used format of Accounts as prescribed by Comptroller and Auditor General of India for Central Autonomous Bodies. The suggestion of the Audit is noted for future compliance.
D.	Grant-in-Aid	
	During the year 2015-16 the University received Grants-in-Aid of Rs.63.17 crore under various heads from Government of National Capital Territory of Delhi. The University spent Rs.58.04 crore out of the Grants in aid during the year.	Statement of fact, needs no comment from AUD.
	<p>In view of our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipt and Payment Account dealt with by this report are in agreement with books of accounts</p> <p>In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Significant Accounting Policies and Notes to Accounts, and subject to significant matters stated above, the other matters mentioned in Enclosure-1 to this Report give a true and fair view in conformity with accounting principles generally accepted in India:</p> <p>a. In so far as it relates to the Balance Sheet, of the state of affairs of Ambedkar University as at 31 March 2016.</p> <p>b. In so far as it relates to the Income and Expenditure Account of the deficit for the year ended on that date; and</p> <p>c. In so far as it relates to the Receipt and Payment Account for the year ended on that date.</p>	

AUD-ANNUAL ACCOUNTS 2015-16

Enclosure

Sl. No.	Audit Observations	Comments from AUD
1.	Adequacy of Internal Audit System: The Internal Audit of the University for the year 2014-15 has been conducted.	Statement of Fact, needs no comments from AUD.
2.	Adequacy of Internal Control System: The Internal Control System of the University needs to be strengthened. Audit observed that the Utilization Certificates sent to GNCTD, for the Grants-in Aid, received in previous year s were not correct and reconciliation work was not carried out.	Reconciliation work done in the Financial Year 2015-16 and properly reflected in books of accounts.
3.	System of Physical Verification of Fixed Assets: The physical verification of Fixed Assets, Inventories was not carried out.	Suggestion of the Audit is noted.
4.	System of Physical Verification of FDRs : The FDRs were physically verified during the year 2014-15.	Statement of Fact, needs no comments from AUD.
5.	Regularity in Payment of Statutory Dues: The University has been paying the statutory dues within the prescribed time during the year 2014-15.	Statement of Fact, needs no comments from AUD.



Ambedkar University, Delhi

Lothian Road, Kashmere Gate, Delhi-110006

Website: www.aud.ac.in