ANNUAL ACCOUNTS
2022-23
&
SEPARATE AUDIT REPORT
2022-23

DR. B. R. AMBEDKAR UNIVERSITY DELHI
Lothian Road, Kashmere Gate, Delhi-110006

ANNUAL ACCOUNTS
2022-23
&
SEPARATE AUDIT REPORT
2022-23

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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			
- Others		-	82,93,992
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
CONTIGENT 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

MAHALWALA & CO * NEW DELHI * Chartered Accountants

CA. FARHAT MIYAN
PARTNER
UDIN: 23544904BGQWDA7122

Rajeev

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)

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 & Maintainence	19	3,06,81,552	3,94,91,572
Finance Cost	20	97,617	1,38,831
Depreciation	4	5,17,57,928	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		
CONTIGENT 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

MAHALWALA & CO. NEW DELHI Chartered Accountants

CA. FARHAT MIYAN
PARTNER
UDIN: 23544904BGQWDA7127

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**

MAHALWALA & CO. NEW DELHI Chartered Accountants

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

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

(Established by the Government of NCT of Delhi)

Schedule 2A

Endowment Funds (Fees)

(Amount in Rs.)

Name of the Endowment	Opening Balance		Additions during the year			Total		Expenditure on the object during the year	Closing Balance		Total
	Endowment	Accumulated Interest	Endowment	Transfer from Tuition Fees	Interest	Endowment	Accumulated Interest		Endowment	Accumulated Interest	
1	2	3	4	5	7	(2+4)	(3+7)	10	11	12	(11+12)
1. Scholarship	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

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DR. B.R. AMBEDKAR UNIVERSITY DELHI
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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 Labilities (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**

MAHALWALA & CO. NEW DELHI Chartered Accountants

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

(Amount in Rs.)

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**	**-**

MAHALWALA & CO. ★ Chartered Accountants ★ NEW DELHI

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

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 CECED								
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 Confrence	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 Libriary 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 Sponsership	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 Sponsership 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	GIZ Consultancy Procjct	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**	**76482**	-	**76482**	-
	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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DR. B.R. AMBEDKAR UNIVERSITY DELHI
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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	23,798	-	-
	TOTAL	23,798	-	-	23,798	23,798	-	-
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
59	PWC							
	Fund Received	19,885	-	-	19,885	-	19,885	-
	Bank Interest	28,864	-	1,413	30,277	-	30,277	-
	TOTAL	48,749	-	1,413	50,162	-	50,162	-

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DR. B.R. AMBEDKAR UNIVERSITY DELHI
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60	**SIA Unit Project**							
	Fund Received	6,30,218	-	3,35,000	9,65,218	2,15,868	7,49,350	-
	Bank Interest	96,253	-	23,921	1,20,174	-	1,20,174	-
	TOTAL	**7,26,471**	-	**3,58,921**	**10,85,392**	**2,15,868**	**8,69,524**	-
61	JTT/TEDT							
	Fund Received	45,93,400	-	-	45,93,400	-	45,93,400	-
	Bank Interest	1,31,995	-	1,37,033	2,69,028	708	2,68,320	-
	TOTAL	**47,25,395**	-	**1,37,033**	**48,62,428**	**708**	**48,61,720**	-
62	SRTT (MA Dance Prog.)							
	Fund Received	-	-	-	-	-	-	-
	Bank Interest	66,222	-	526	66,748	-	66,748	-
	TOTAL	**66,222**	-	**526**	**66,748**	-	**66,748**	-
63	FAUD							
	Fund	14,63,936	-	-	14,63,936	-	14,63,936	-
	Bank Interest	1,67,698		47,282	2,14,980		2,14,980	
	TOTAL	**16,31,634**	-	**47,282**	**16,78,916**	-	**16,78,916**	-
64	**Canara Bank 7012**							
	Delhi Oral History	23,731		-	23,731	23,000	731	
	Requitment Fees	18,57,908	-	-	18,57,908	-	18,57,908	-
	Bank Interest	2,08,249	-	60,831	2,69,080	720	2,68,360	-
	TOTAL	**20,89,888**	-	**60,831**	**21,50,719**	**23,720**	**21,26,999**	-
65	**CPCR Fund**							
	CPCR Fund	-	-	14,15,699	14,15,699	2,10,000	12,05,699	-
	Bank Interest	-	-	36,767	36,767	142	36,625	-
	TOTAL	-	-	**14,52,466**	**14,52,466**	**2,10,142**	**12,42,324**	-
	Grand Total (I+II+III)	6,23,99,822	-	74,58,692	6,98,58,515	27,49,922	6,71,08,602	-

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Total Sponsored Project (Rs.6,71,08,602-14,52,447) 6,56,56,156

SCHEDULE 3 (b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

(Amount in Rs.)

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	-

MAHALWALA & CO. NEW DELHI Chartered Accountants

DR. B.R. AMBEDKAR UNIVERSITY DELHI

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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

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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**

MAHALWALA & CO. NEW DELHI Chartered Accountants

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

Schedule 4 - Fixed Assets (Amount in Rs.)

S. No.	Assets Head	Rate (%)	Gross Block: Opening Balance as on 01.04.2022	Gross Block: Additions during the year	Gross Block: Deductions/ Adjustments	Gross Block: Closing Balance as on 31.03.2023	Depreciation for the Year: Opening Balance as on 01.04.2022	Depreciation for the Year: Depreciation for the Year	Depreciation for the Year: Deductions/Adjustments	Depreciation for the Year: Closing Balance as on 31.03.2023	Net Block: 2022-23	Net Block: 2021-22
(A) Tangible Assets												
1	Land - Leasehold (Perpectual lease)	-	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
	Vechiles	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	18,32,530	-	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 Stablizer	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) Tabel/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	23,66,532	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	1,38,66,387	-	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**
11	**(B) Capital Work in Progress**	-	**2,01,10,145**	-	**1,42,40,522**	**58,69,623**	-	-	-	-	**58,69,623**	**2,01,10,145**

MAHALWALA & CO. ★ NEW DELHI ★ Chartered Accountants

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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	12,19,070.40	-	1,95,77,458	4,42,737	9,23,914
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

MAHALWALA & CO. ★ Chartered Accountants ★ NEW DELHI

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

Schedule 4A - University Grant Commission (UGC)

(Amount in Rs.)

S. No.	Assets Head	Rate (%)	Gross Block: Opening Balance as on 01.04.2022	Gross Block: Additions during the year	Gross Block: Deductions/ Adjustments	Gross Block: Closing Balance as on 31.03.2023	Depreciation for the Year: Opening Balance as on 01.04.2022	Depreciation for the Year: Depreciation for the Year	Depreciation for the Year: Deductions/Adjustments	Depreciation for the Year: Closing Balance as on 31.03.2023	Net Block: 2022-23	Net Block: 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	20,26,038	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) Tabel/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	**44,26,737**
Intangible Assets:												
1	Computer Software	40%	1,10,02,327	-	-	1,10,02,327	1,02,34,327	7,67,959	-	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 - Kashmere Gate Campus

(Amount in Rs.)

S. No.	Assets Head	Rate (%)	Gross Block: Opening Balance as on 01.04.2022	Gross Block: Additions during the year	Gross Block: Deductions/ Adjustments	Gross Block: Closing Balance as on 31.03.2023	Depreciation for the Year: Opening Balance as on 01.04.2022	Depreciation for the Year: Depreciation for the Year	Depreciation for the Year: Deductions/Adjustments	Depreciation for the Year: Closing Balance as on 31.03.2023	Net Block: 2022-23	Net Block: 2021-22
Tangible Assets:				2,57,30,513								
1	Land - Leasehold (Perpectual 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	Vechiles	10%	6,97,482	-	-	6,97,482	1,39,496	69,748.20		2,09,244	4,88,238	5,57,986
6	**Office Equipment**		-	-	-	-	-	-		-	-	-

MAHALWALA & CO. NEW DELHI Chartered Accountants

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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	1,42,299.23	-	11,42,114	7,55,209	4,22,508
	e) Voltage Stablizer	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%	1,87,62,799	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/Almira/Filling Rack	7.5%	1,20,71,811	-	-	1,20,71,811	74,58,257	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**
						40,221						
Intangible Assets:						4,19,668						
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	11,62,55,505	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

(Amount in Rs.)

S. No.	Assets Head	Rate (%)	Gross Block: Opening Balance as on 01.04.2022	Gross Block: Additions during the year	Gross Block: Deductions/ Adjustments	Gross Block: Closing Balance as on 31.03.2023	Depreciation for the Year: Opening Balance as on 01.04.2022	Depreciation for the Year: Depreciation for the Year	Depreciation for the Year: Deductions/Adjustments	Depreciation for the Year: Closing Balance as on 31.03.2023	Net Block: 2022-23	Net Block: 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 Stablizer	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	2,00,948
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 (Perpectual lease)	10%	1,660	-	-	1,660	830	166	-	996	664	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

(Amount in Rs.)

S. No.	Assets Head	Rate (%)	Gross Block: Opening Balance as on 01.04.2022	Gross Block: Additions during the year	Gross Block: Deductions/ Adjustments	Gross Block: Closing Balance as on 31.03.2023	Depreciation for the Year: Opening Balance as on 01.04.2022	Depreciation for the Year: Depreciation for the Year	Depreciation for the Year: Deductions/Adjustments	Depreciation for the Year: Closing Balance as on 31.03.2023	Net Block: 2022-23	Net Block: 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

(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	Vechiles	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 Stablizer	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 activites	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 offical 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 activites

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 & Hospitility 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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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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Sub Schedule-8A

Captial Account - Advances to PWD for works and Others

(Amount in Rs.)

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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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 admisson forms		-	-
Total (D)			
Other Academic Receipts			
1. Registration fee for workshops, programmes , Processing Fee		-	-
2. Registration fees (Academic Staff College)		-	-
3. Other Acedemic 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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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		GIA		Fees	
	Annexure	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		GIA		Fees	
	Annexure	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

(Amount in Rs.)

Particulars	Pension	Gratutity	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

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

BALANCE SHEET AS AT 31st MARCH, 2023

	2021-22	LIABILITIES		2022-23	2021-22	ASSETS	2022-23	2021-22
		NPS Tier - I Account				**NPS Tier - I Account**		
		Faculty Staffs				Subscription and Contiribution due for 3/15		
1,58,14,171		Opening Balance	1,79,72,032					
5,18,45,841		Add: NPS Contiributions	5,59,24,088					
1,83,143		Add: NPS Contiributions 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 Contiributions	72,37,787		16,551	**Current Assets**		
-		Add: NPS Contiributions Transferred Received	-			Opening TDS receivable	16,551	16,551
56,07,726		Less: Transferred to NSDL	87,05,036			TDS receviable	6,243	6,243
-		Less: Excess Contribution Refund	-			Transfer to Salary A/c	9,232	
	14,76,481			**9,232**	14,76,481			
		Bank Intesest						
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	**70,97,185**	Opening Balance	70,97,185	**70,97,185**	**70,97,185**			
	2,86,12,871	**Total**		**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
Established by the Government of NCT of Delhi
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)			-
			Investment		-
NPS Tier-I Account			NPS Contribution Transfer to NSDL	7,37,94,178	5,54,78,849
Employee's Subscription			Sweep Investment	-	11,27,892
Faculty Staffs	2,32,87,841	2,16,20,633	TDS on Salary	-	6,243
Administrative Staffs	24,64,356	21,95,428	Interest Paid	-	-
NPS Contribution Received					
University Contiribution			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	**Closiong 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

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

Established by the Government of NCT of Delhi

NPS TIER - I ACCOUNT

INCOME AND EXPENDITUER 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**		-

MAHALWALA & CO. NEW DELHI Chartered Accountants

Significant Accounting Policies & Notes to accounts 2022-23

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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 Acturial 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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MAHALWALA & CO. NEW DELHI Chartered Accountants

DR.B.R. AMBEDKAR UNIVERSITY DELHI

(Established by the Government of NCT of Delhi)

Annexure - 1

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	Caution 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 Karmpura)	-	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 couse	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 Liquatec 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	Ollevacomp 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 Sansthan	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 P vt 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 TInfraaestate 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 Retation Amount	2500	-
	Total C	8,11,298	8,03,398

Securities Deposits

S. No.	Party's Name	2022-23	2021-22
1	CS Datametion	-	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 Guarntee	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 CPCR	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 Cpsh	10,000	10,000
14	Imprest CELE	10,000	10,000
15	Impest (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	Satyaketu 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	Osd 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	10,73,861	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-Curriculer)	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 Enhncement 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 SRIT	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- SHRM	13,81,055	-
	TOTAL	**56,62,093**	-
	GRAND TOTAL	**45,62,97,255**	**36,91,99,523**

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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 Enahancement	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 Acedemic 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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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

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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	Conveyence	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	Foreigh 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	Santitation 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**

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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 Balasubrahmanyan	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 Pandy	18,000	-
29	Nidhi Aggarwal	60,000	-

MAHALWALA & CO. NEW DELHI Chartered Accountants

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	-

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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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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**

MAHALWALA & CO. NEW DELHI Chartered Accountants

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
I. Opening Balances			**I. Expenses**		
a) Cash Balance			a) Establishment Expenses	55,51,03,549	45,88,96,320
b) Bank Balance			b) Academic Expenses	12,81,69,813	13,90,00,819
i. Current Accounts			c) Administrative Expenses	17,68,36,658	14,11,48,504
ii. Deposit Accounts			d) Transportation Expenses	13,59,841	38,77,754
-GIA (Shares of AUD Centre)	1,00,000	1,00,000	e) Repairs & Maintenance	3,06,81,552	3,94,91,572
-Fees	16,64,86,600	18,35,07,112	f) Finance cost	97,617	1,38,831
-Projects	4,70,56,511	4,66,75,035	g) Prior Period expenses	6,58,567	7,44,67,519
-UDF	14,06,77,591	8,82,68,288			
-GIA (NPS)	2,72,82,622	2,61,54,730			
UDF (FDR)	29,00,00,000	29,00,00,000			
iii. Savings Accounts					
-GIA	23,30,01,190	23,96,91,828			
-Fees	11,32,96,371	5,31,83,030			
-Projects	2,27,67,511	2,09,05,024			
-UDF	1,34,451	1,95,413			
II. Grants Received			**II. Payments against Earmarked/Endowment Funds**	1,06,95,886	2,34,84,181
a] From Government of India					
b) From State Government	71,14,62,791	63,56,69,483			
c) From other sources					
- UDF	-	-			
- Transit Grants	-	-			
- Advance from PWD	-	-			
III. Academic Receipts	19,85,66,321	19,92,14,334	**III. Payments against Sponsored Projects/Schemes**	27,49,922	63,12,447
IV. Receipts against Earmarked/Endowment Funds	1,92,23,566	1,54,77,724	**IV. Payments against Sponsored Fellowships/Scholarships**	4,65,020	3,08,195
V. Receipts against Sponsored Projects /Schemes	74,58,692	1,28,73,257	**V. Investments and Deposits made**		
			a) Out of Earmarked/Endowments funds	-	-
			b) Out of own funds (Investments- Others)	62,90,45,572	3,68,98,159
VI. Receipts against sponsored Fellowships and Scholarships	2,60,000	4,80,000	**VI. Term Deposits with Scheduled Banks**	-	-
VII. Income on Investments from			**VII. Expenditure on Fixed Assets and Capital Work-in-Progress**		
a) Earmarked/Endowment funds	6,39,84,377	62,68,535	**a) Tangible Assets**	3,34,77,159	(5,52,82,501)
b) Other investments	-	-	**b) Intangible Assets**	3,15,99,237	(97,99,767)
			b) Capital Works- in- Progress	-	(4,22,12,710)

MAHALWALA & CO. * Chartered Accountants * NEW DELHI

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

MAHALWALA & CO. ★ NEW DELHI ★ Chartered Accountants

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
XIII. Miscellaneous Receipts including Statutory Receipts	-	-			
XIV. Any Other Receipts	-	-			
XV. Amount Received in Fees other than Tution Fee	27,57,896	5,63,811			
TOTAL	2,77,42,63,227	1,96,14,75,287	TOTAL	2,77,42,63,227	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	Oroginal 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	NUPI	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	BVLF	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	NUPI	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	Euipment	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	Euipment	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	Euipment	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	Euipment	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.	Euipment	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

MAHALWALA & CO. NEW DELHI Chartered Accountants

SEPARATE AUDIT REPORT
2022-23

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1/1/25

GOVT. OF NATIONAL CAPITAL TERRITORY OF DELHI
DIRECTORATE OF HIGHER EDUCATION
MUNI MAYA RAM MARG, PITAM PURA, DELHI-110034
E-mail id: dtehedu@gmail.com

DHE 23(32)/Misc./2020/4426 Dated: 26/12/24

The Registrar,
Dr. B.R. Ambedkar University Delhi,
Lothian Road, Kashmere Gate, Delhi-06.

Sub: **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, 2023.**

Please find enclosed herewith the copy of letter dated ...11.2024 received from Office of the Principal Accountant General (Audit), Delhi which is self explanatory.

In this regard, it is requested to kindly take necessary action in the matter at your end.

Yours faithfully

Administrative Officer
Higher Education

सत्यमेव जयते

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

स PAG(A)Delhi/AMG-III/3-26/SAR-AU 2022-23/2023-24/ 530 दिनांक: 11.11.2024

2879 02/12/24

सेवा मे,

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

विषय:- डॉ. बी. आर. अंबेडकर विश्वविद्यालय के वर्ष 2022-23 के वार्षिक लेखों पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदया,

मैं, डॉ. बी. आर. अंबेडकर विश्वविद्यालय, दिल्ली से संबन्धित वर्ष 2022-23 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 (अँग्रेजी एव हिन्दी मे) 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।

AR(3)

संलग्न: यथोपरि

भवदीय,

उप-महालेखाकार (ए.एम.जी-III)

दूरभाष / Telephone : 011-23454100, फैक्स / FAX : 011-23702263 ई–मेल / E-mail : agauDelhi@cag.gov.in

(1114)

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 2023

We have audited the attached Balance Sheet of Dr. B.R. Ambedkar University, Delhi (University) as at 31 March, 2023, the Income and Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 34 (1) of Dr. B.R. Ambedkar University Delhi Act, 2007 and Section 19 (3) of the Comptroller and Auditor General (Duties, Powers and Conditions of Service) Act, 1971. 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 with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms and other significant audit observations with regard to compliance with the Law, Rules and Regulations (Propriety and Regularity nature) etc., noticed during the audit of financial statements, if any. Audit observations relating to compliance with the Law, Rules and Regulations (Propriety and Regularity) and efficiency-cum-performance aspects etc. are also reported through Inspection Reports/ CAG's Audit Reports separately.

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, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a 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 and Receipts and Payments Account dealt with by this report are drawn up in the format of Financial Statements for Central Higher Educational Institutes (Format) approved by Ministry of Education, Government of India.

iii. **In view of the records/information (Para A) not produced to audit, we could not ascertain whether proper books of accounts and other relevant records have been maintained by the University.**

iv. We further report that:

A. Records/information not furnished or maintained by the University

The University failed to furnish the following information/records to audit, due to which, the financial information/details pertaining thereto, could not be verified:.

(a) Utilisation Certificate for ₹ 0.12 crore pertaining to the completed work of BSES for the energization of substation at Karampura Campus.

(b) All the records/files pertaining to the work completed by PWD at final cost of ₹ 4.87 crore against the deposited amount of ₹ 4.90 crore.

(c) Details/records regarding adjustment of advance of ₹ 1.17 crore pertaining to Executive Engineer, BPD B-122, PWD Delhi.

(d) Files/records pertaining to the works/advances valuing ₹ 29.68 crore as mentioned in the Table below:

Sl. No.	Work/Advances	Amount in ₹
1	EE B-122, PWD Misc, Civil Work	18,00,000
2	EE B-122, Repair of Boundary Wall, Karampura Campus	6,29,580
3	EE BPD B-122, Main Block, Karampura Campus	30,27,381
4	Executive Engineer, (Civil) PWD Div.323	7,73,450
5	Executive Engineer, B141 PWD (Against ₹33,79,487)	25,01,487
6	Executive Engineer, Electrical Div no. 353	2,09,876
7	EE PWD EMD 451 RMO @ DG Set work	48,85,898
8	EE F- 111 Dheerpur & Rohini Campus	27,00,00,000
9	EE F- 111 PWD Boundary Wall Dheerpur	11,92,000
10	Executive Engineer M-241	24,37,864
11	Secretary, NDMC Advance	93,41,000
	Total	**296798536**

(e) Reasons for difference of ₹ 6.18 crore in amount of grants received: ₹ 77.33 crore as per Schedule 3C and ₹ 71.15 crore as per Receipts and Payments Account.

(f) Detailed break up of figures shown in Receipts and Payments Account for the period 2022-23.

(g) Copy of observation of Finance Department, GNCTD as referred to in the letter dated 13.07.2022 from Directorate of Higher Education to the University.

(h) Amount of refundable deposits with interest due to the students.

(i) Details for reversal of opening fees transfer entry of ₹ 3.78 crore as mentioned in Schedule-1: Corpus/Capital Fund.

B. Balance Sheet

Sources of Funds

Current Liabilities & Provisions (Schedule 3)

Other Current Liabilities

Amount Payable

Provisions for expenses payable (Annexure 6): ₹ 2.23 crore

1. The above does not include an amount of ₹ 0.06 crore being payable to various vendors for the period 2022-23. The provision for the above amount should have been made in the Accounts. However, no provision was made for the same.

   This resulted in understatement of Other Current Liabilities and Expenditure by ₹ 0. 06 crore. Consequently, Deficit for the year was also understated to the same extent.

Recruitment Application Fees – ₹ 0.16 crore

2. The University has been receiving the Recruitment Application Fees (RAF) since 2018 onwards for recruitment of staff. As the RAF was non-refundable, it should not have been included in Other Liabilities. This resulted in overstatement of Other Current Liabilities and understatement of Other Income by ₹ 0.06 crore and Prior Period Income by ₹ 0.10 crore. Consequently, Deficit for the year was also overstated to the same extent.

Application of Funds

Fixed assets Tangible Assets (Schedule-4): ₹ 164.39 crore

3. 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 deduction 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.

   Despite similar comment of the CAG on the Accounts for the year 2021-22, no corrective action was taken by the University.

Fixed Assets-(Schedule 4B, 4C)

4. The University prepared Schedule 4B and 4C for fixed assets of Kashmere Gate and Karampura campus respectively. However, no separate schedule has been prepared for Campus situated in Lodhi Road. Further, in respect of Karampura Campus, Schedule 4C did 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	Multipurpose Block of 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)

Despite similar comment of the CAG on the Accounts for the year 2021-22, no corrective action was taken by the University.

Library Books (Schedule 4): ₹ 3.61 crore

5. The University had conducted stock verification of books during 2017 to 2021 (all Campuses) and 2021-22 (Karam Pura Campus) and noticed that 395 books (Kashmere Gate: 375 and Lodhi Road: 20) valuing ₹ 6.16 were untraceable. A Committee constituted by the University has recommended for writing off the amount of 395 untraceable books. However, the University has neither written off the amount of the untraceable library books nor created a provision there against.

This resulted in overstatement of Fixed Assets and understatement of Other Expenses by ₹ 6.16 lakh. Consequently, Deficit for the year was also understated to the same extent.

Investments from Earmarked/Endowment Funds (Schedule 5): ₹ 63.61 crore

6. The above includes ₹ 9.95 crore being five Fixed Deposits (FDs), each of ₹ 1.99 crore, made with Punjab National Bank. These FDs were made after 31.03.2023; however, the same had been wrongly booked as investment in the F.Y. 2022-23 instead of F.Y. 2023-24. This resulted in overstatement of Investments from Earmarked/Endowment Funds and understatement of Current Assets (Cash and Bank Balance) by ₹ 9.95 crore.

Loans, Advances & Deposits-(Schedule 8)
University Development Fund Accounts – ₹ 4.99 crore

7. The above includes ₹ 2.80 crore on account of advance for UGC XII Plan funding (UGC Account Syndicate Bank) appearing in accounts since 2019-20. The University had incurred expenditure of ₹ 6.70 crore up to 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 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.

Despite similar comment of the CAG on the Accounts for the year 2021-22, no corrective action was taken by the University.

C. Income and Expenditure Account

Income

Academic Receipts (Schedule 9) ₹ 19.86 crore

8. The above includes an amount of ₹ 3.20 lakh (Alumni Fees) and ₹ 21.15 lakh (Industry Interface Fees) being a one-time non-refundable contribution made by the students @ ₹ 5000 and ₹ 15000 per student respectively at the time of admission of MBA/M.Voc programmes. These amounts were to be utilised for Alumni events and industrial trainings for the students respectively. Interest earned on these funds was credited as Income in the Income and Expenditure Account. As these were one-time and non-refundable contributions collected by the University, and to be utilized for the specific purposes, the same should have been shown separately under Earmarked Funds instead of Income. Further, interest earned on these funds and expenditure met therefrom should have been shown directly to the respective Funds instead of routing it through Income and Expenditure Account.

This resulted in overstatement of Income and understatement of Earmarked Funds by ₹ 25.92 lakh[1].Consequently, Deficit for the year was also understated to the same extent.

Expenditure

Academic Expenses

Fees Expenditure (Schedule 16): ₹ 8.68 crore

9. The above includes an amount of ₹ 8.57 lakh and ₹ 15.56 lakh on account of Application Expenses and Student Welfare Expenses respectively.. The above expenses have been directly debited in the respective Earmarked/Endowment Funds against the amounts credited thereto during the year 2022-23 (Schedule 2A) as per Notes and Instructions to the approved format of financial statements for Central Higher Educational Institutions. Hence, these expenses should not have been shown in the Income and Expenditure Account.

This resulted in overstatement of Academic Expenses as well as Academic Receipts by ₹ 24.13 lakh.

[1] Alumni Fund: 3.41 lakh (Alumni Fess-₹ 3.20 lakh and Interest of ₹ 0.21lakh worked out @6.44%: average rate of interest on FD 2022-23) and Industry Interface Fess: 22.51 lakh (₹ 21.15 lakh and Interest of ₹ 1.36 lakh worked out as above).

Prior Period Expenses (Schedule-22): ₹ 0.07 crore

10. The above does not include an amount of ₹ 0.43 crore being payable to the visiting and adjunct faculty as pay for Monsoon Session 2021. A provision for the said amount should have been made, however no provision was made in the accounts.

This resulted in understatement of Prior Period Expenses (Academic Expenses) and Current Liabilities by ₹ 0. 43 crore each. Consequently, Deficit for the year was also understated to the same extent.

D. Receipts and Payments Account

11. The Receipts and Payments Account (R&PA) is prepared on cash basis i.e. a transaction is recorded in R&PA only when cash has been received or paid. Therefore, non-cash items shall not be included in R&PA. However, the R&PA included the following non-cash items:

a. Academic Receipts of ₹ 19.86 crore included ₹ 4.28 crore on account of Tuition Fee due/receivable during the year. Moreover, ₹ 4.28 crore has also been incorrectly included in Cash Balances depicted in the Balance Sheet under Schedule-7.

b. Academic Receipts of ₹ 19.86 crore included receipts of ₹ 1.92 crore, however, it has been also depicted separately under Receipts against Earmarked/Endowment Funds. Thus, receipt of ₹ 1.92 crore has been recorded twice.

c. Establishment Expenses of ₹ 55.51 crore included ₹ 0.69 crore payable during the year.

d. Figures appearing in the Income and Expenditure Account/Balance Sheet on accrual basis, were also reflected in R&PA without accrual adjustments.

This indicates that R&PA has not been prepared on cash basis, and certain unidentified adjustments have been carried out by the University to arrive at the same Cash Balance as depicted in the Balance Sheet.

Thus, the Receipts and Payments Account as well as Cash Balance depicted in the Balance Sheet is deficient to the above extent.

E. Significant Accounting Policies (Schedule 23)

12. The University has transferred an amount of ₹ 4.95 crore (Previous year: ₹ 4.11 crore) from the Corpus/Capital Fund (Schedule-1) to the Earmarked/Designated/Endowment Funds (Schedule 2A) in the year 2022-23. Further, the amount of ₹ 4.11 crore transferred to the above funds in the previous year has been added back to the Corpus/Capital Fund in the current year under the head **"Reversal of Opening Fees Transfer Entry"**. Similarly, an amount of ₹ 3.78 crore has

also been deducted from the Corpus/Capital Fund in the current year under the same head **"Reversal of Opening Fees Transfer Entry".** These similar reversal entries have also been made in the previous years. However, the accounting policy containing procedure and basis for computation of amounts to be transferred from the Corpus/Capital Fund to the respective Earmarked/Designated/Endowment Funds in a financial year, and subsequent reversal entries has not been disclosed.

Thus, the Significant Accounting Policies are deficient to the above extent.

Deposits from students (Annexure 1) -₹ 7.77 crore
Deposits (Non-Refundable) - ₹ 4.17 crore (Co-Curri, Course Mat, Extra Mural)

13. An amount of ₹ 7.77 crore pertaining to 'Deposits from Students[2]' (Annexure-1) has been depicted under Current Liabilities and Provisions (Schedule-3), which include 'Caution Money' of ₹ 3.60 crore. All the transactions viz. additions, interest income and expenditure during the year 2022-23 have been depicted directly to the 'Deposits from Students'. This indicates that the 'Deposits from Students' are being treated as Earmarked/Designated/Endowment Funds. However, no accounting policy has been disclosed, in this regard.

Thus, the Significant Accounting Policies are deficient to the above extent.

F. General

Notes to Accounts (Schedule 24)

14. 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 made in the Notes to Accounts.

Despite similar comment of the CAG on the accounts for the year 2021-22, corrective action was not taken by the University.

15. 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."

[2] Caution Money, Co-curricular, Course Material and Extra Mural.

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, in Schedule 2 A, in case of Scholarship Fund, the Expenditure (₹ 59.28 lakh) on the object during the year was more than the accumulated interest (₹ 9.08 lakh) on the respective endowment fund and the same has not been disclosed in Notes to Accounts.

Despite similar comment of the CAG on the accounts for the year 2021-22, corrective action was not taken by the University.

16. Notes to Accounts are also deficient due to non-disclosure of the legal relationship between University and Atal Innovation Center (AIC-AUDF) in which 100% equity is held by the University.

17. The Other Liabilities (Amount Payable -Annexure 6) includes ₹ 91.40 lakh on account of NPS Fund Employee share (academic staff), out of which, ₹ 55.18 lakh pertains to 11 employees who have left the University and one employee not attending 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.

Despite similar comment of the CAG on the accounts for the year 2021-22, corrective action was not taken by the University.

18. As per Section 21 (1) of The Bharat Ratna Dr. B. R. Ambedkar Vishwavidyalaya Act 2007, Board of Management (BoM) shall be the principal executive of University and empowered to administer the University. It was observed that the Accounts for the year 2022-23 were approved by the BoM on 15 December 2023, however, these Accounts were signed earlier on 25 September 2023. It indicates that the above Accounts were not signed by the authorized signatories on the date of approval by the BoM.

G. Grants in-Aid

Out of the Grants in aid of ₹ 135.19 crore (GNCT of Delhi - ₹ 76.48 crore and UGC -Nil and unspent amount received from erstwhile DIHRM of ₹ 0.86 crore received during the financial year 2022-23 and Opening Balances of ₹ 57.20 crore & interest earned ₹ 0.65 crore), the University could utilize a sum of ₹ 79.15 crore during the year out of available grants, return of unspent grant to DHI (-) ₹ 13.18 crore, Grants adjustment of (-) ₹ 0.81 lakh, leaving an unutilized grant of ₹ 42.85 crore as on 31 March 2023.

H. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the management through a management letter issued separately for remedial / corrective action.

I. Impact of Comments

The net impact of comment no. 1, 2, 5, 8 and 10 (₹ 0.65 crore) is 79.27 per cent of the Deficit (₹ 0.82 crore) for the year as depicted in the Income and Expenditure Account of the University.

v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure Account /Receipts and Payments Account dealt with by this report **are not in agreement with the books of accounts.**

vi. In our opinion and to the best of our information and according to the explanations given to us, because of the impact of the comments stated at **Para I** above and non-submission of records **(Para A)**, the financial statements, read together with the Accounting Policies and Notes on Accounts and other matters mentioned in **Annexure I** to this Audit Report, **do not give a true and fair** view in conformity with accounting principles generally accepted in India:

a. In so far as it relates to Balance Sheet of the state of affairs as at 31 March 2023.

b. In so far as it relates to Income and Expenditure of the Deficit for the year ended on that date.

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

Place: New Delhi
Date: 11.11.2024

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 2022-23.

2. Adequacy of Internal Control System

Internal Control System of the University was 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) Instances were noticed where no details of works against advances were available and where advances had not been adjusted for works completed one to two years back.

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

(v) Adequate provisions for various expenses were not made.

3. System of physical verification of Fixed Assets and Inventory

As per Rule 213 (1) (Physical Verification of Fixed Assets) of General Financial Rules 2017, Fixed Assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account. However, physical verification for the year 2022-23 was under progress. In 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.

As per rule 213 (2) (Verification of Consumables) of General Financial Rules 2017, physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority. However, physical verification of inventory for the year 2022-23 was under progress.

Further, the physical verification of the assets and consumables should be carried out in such a manner that the effect of the same can be taken in the corresponding year's accounts to reflect the correct position of assets and inventory.

In addition to above, physical verification of books for the F.Y 2022-23 was not carried out.

4. **System of physical verification of Inventory**

No physical verification of the inventory had been carried out for the year 2022-23.

5. **Regularity in payment of statutory dues**

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

Dy. Accountant General (AMG-III)

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