



**Annual Accounts**  
**2019–20**  
**&**  
**Separate Audit Report**  
**2019–20**

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





**Annual Accounts**  
**2019–20**  
**&**  
**Separate Audit Report**  
**2019–20**







**AMBEDKAR UNIVERSITY DELHI**  
**BALANCE SHEET AS AT 31st MARCH, 2020**

(Amount in Rs.)

SOURCES OF FUNDS	Schedule	2019-20	2018-19
CORPUS/CAPITAL FUND	1	1,50,07,88,501	1,58,98,31,090
DESIGNATED/ EARMARKED / ENDOWMENT FUNDS	2	53,12,63,114	38,32,78,237
CURRENT LIABILITIES & PROVISIONS	3	1,42,49,08,812	1,11,92,80,980
<b>Total</b>		<b>3,45,69,60,428</b>	<b>3,09,23,90,307</b>

APPLICATION OF FUNDS	Schedule	2019-20	2018-19
<b>FIXED ASSETS</b>	4		
- Tangible Assets		1,71,27,31,907	1,65,03,41,274
- Intangible Assets		1,03,08,867	2,75,00,066
- Capital Work- In Progress		2,59,35,926	2,43,33,920
<b>INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS</b>	5		
- Long term		-	-
- Short term		29,01,00,000	18,76,34,195
<b>INVESTMENTS-OTHERS</b>	6		
- Corpus Fund			-
- Others			-
<b>CURRENT ASSETS</b>	7	1,06,17,74,298	85,72,83,891
<b>LOANS, ADVANCES AND DEPOSITS</b>	8	35,61,09,430	34,53,46,961
<b>Total</b>		<b>3,45,69,60,428</b>	<b>3,09,23,90,307</b>

SIGNIFICANT ACCOUNTING POLICIES 23  
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 24


Date: 24-12-2020  
Place: New Delhi

  
CONTROLLER OF FINANCE

  
PRO-VICE CHANCELLOR

  
VICE-CHANCELLOR



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

# AUD-ANNUAL ACCOUNTS 2019-20

## AMBEDKAR UNIVERSITY DELHI

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

(Amount in Rs.)

Particulars	Schedule	2019-20	2018-19
<b>INCOME</b>			
Academic Receipts	9	14,96,29,352	7,40,62,874
Grants/Subsidies	10	66,57,37,034	55,66,72,940
Income from Investments	11	-	-
Interest Earned	12	30,51,675	32,30,403
Other Income	13	21,43,467	35,72,148
Prior Period Incomes	14	54,293	12,000
<b>TOTAL (A)</b>		<b>82,06,15,822</b>	<b>63,75,50,365</b>
<b>EXPENDITURE</b>			
Staff Payments & Benefits ( Establishment Expenses )	15	47,39,09,673	41,61,26,706
Academic Expenses	16	11,59,92,134	5,32,70,163
Administrative & General Expenses	17	13,93,18,068	12,08,01,261
Transportation Expenses	18	38,62,074	73,20,373
Repair & Maintenance	19	2,23,57,257	2,22,88,089
Finance Cost	20	1,82,556	61,833
Depreciation	4	7,60,86,157	5,57,94,114
Other Expenses	21	-	-
Prior Period Expenses	22	11,20,79,635	7,69,00,881
<b>Total (B)</b>		<b>94,37,87,554</b>	<b>75,25,63,618</b>
<b>Balance Being Excess Of Income Over Expenditure ( A- B )</b>		<b>(12,31,71,732)</b>	<b>(11,50,13,253)</b>
Transfer to/from Designated Funds		-	-
<b>Balance Being Surplus / ( Deficit ) Carried To Corpus / Capital Fund</b>		<b>(12,31,71,732)</b>	<b>(11,50,13,253)</b>

  
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 CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 24

Date: 24-12-2020  
 New Delhi



  
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## AMBEDKAR UNIVERSITY DELHI

### SCHEDULES FORMING PART OF BALANCE SHEET

#### SCHEDULE - 1 - CORPUS/CAPITAL FUND

(Amount in Rs.)

Particulars	Schedule	2019-20	2018-19
<b>Opening Balance</b>		1,58,98,31,090	1,72,65,68,718
Add: Contribution towards Corpus / Capital Fund ( Adjustment of Previous Year)		-	21,08,211
Add: Grants from UGC, Government of India and State Government to the extent utilised for capital expenditure	4B	10,08,20,870	13,74,30,687
Add: Assets Purchased out of			
- UGC Funds	4A	2,49,16,340	-
- Campus Development Funds	4C	-	12,57,118
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution		-	-
Add: Assets Donated/Gifts Received		-	-
Add: Other Additions		-	-
Add: Excess of Income over Expenditure transferred from the Income & Expenditure Account		-12,31,71,732	-
<b>Total</b>		<b>1,59,23,96,568</b>	<b>1,86,74,64,733</b>
Less: Rectification in Brought Forward (From Financial year 2016-17 to 2017-18)			-
Less: Ground Rent transferred from capital head to general head relating to Financial year 2017-18.		-	8,18,46,000
Less: Transfer to Scholarship	2A	79,38,761	73,66,538
Less: Transfer to Learning Enhancement	2A	1,78,62,212	1,65,74,710
Less: Transfer to Application Fee	2A	56,66,730	
Less: Transfer to Student Welfare Fund	2A	29,69,700	27,62,560
Less: Amount Transfer to UDF From Fees (Including Bank interest)	Ann-10A	5,50,27,197	5,04,98,434
Less: Amount Transfer to UDF From GIA (Other Income)	13	7,09,726	19,10,464
Less: Amount Transfer to UDF From Projects (Overhead income)	13	14,33,741	16,61,684
(Deduct) Deficit transferred from the Income & Expenditure Account		-	11,50,13,253
<b>Total</b>		<b>9,16,08,067</b>	<b>27,76,33,643</b>
<b>Closing Balance</b>		<b>1,50,07,88,501</b>	<b>1,58,98,31,090</b>



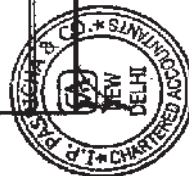
  
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AMBEDKAR UNIVERSITY DELHI

SCHEDULE - 2 - DESIGNATED/EARMARKED / ENDOWMENT FUNDS

(Amount in Rs.)

Particulars	Schedule	2019-20	2018-19
		Endowment Funds	
1	2	4	
<b>(A)</b>			
a) Opening balance	2A	38,32,78,237	30,48,69,828
b) Additions during the year	2A	6,04,80,056	5,10,32,982
c) Income from investments made of the funds	2A	-	-
d) Accrued Interest on investments / Advances	2A	-	-
e) Interest on Savings Bank a/c	2A	1,96,04,681	1,91,88,204
f) Other additions (Specify nature)			
- Transfer from Tuition Fees	2A	8,59,41,336	2,67,03,808
<b>Total (A)</b>		<b>54,93,04,310</b>	<b>40,17,94,822</b>
<b>(B)</b>			
Utilisation/ Expenditure towards objectives of funds			
i) Capital Expenditure	2A	-	-
ii) Revenue Expenditure	2A	1,80,41,196	1,85,16,585
<b>Total (B)</b>		<b>1,80,41,196</b>	<b>1,85,16,585</b>
<b>Closing Balances at the year end (A- B)</b>		<b>53,12,63,114</b>	<b>38,32,78,237</b>



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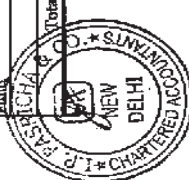




**AMBEDKAR UNIVERSITY DELHI**

**Schedule ZA  
Endowment Funds (Fees)**

Name of the Endowment Fund	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	10	Endowment	Accumulated Interest		
1	2	3	4	5	7	(2+4)	(3+7)	10	11	12	(11+12)	
1. Scholarship	87,07,216	2,64,002	3,38,430	79,28,761	88,773	1,69,84,407	3,52,775	81,68,268	88,16,139	3,52,775	91,68,914	
2. Learning Enhancement	4,40,49,506	20,45,240	4,04,314	1,78,62,212	7,20,326	6,23,16,032	27,65,566	94,59,173	5,28,56,839	27,65,566	5,56,22,425	
3. Application Fee	2,69,17,411	17,39,101	56,66,730	-	8,38,879	3,25,84,141	25,27,980	-	3,25,84,141	25,27,980	3,51,52,121	
4. Student Welfare Fund	1,34,27,460	6,14,979	-	29,69,700	3,49,022	1,63,97,160	9,64,001	-	1,63,97,160	9,64,001	1,73,61,161	
5. University Development Fund	24,81,77,716	3,73,35,606	5,40,70,582	5,27,70,684	1,76,07,680	35,94,18,962	5,49,43,282	4,13,755	35,90,05,207	5,49,43,282	41,39,48,494	
<b>Total</b>	<b>34,12,79,308</b>	<b>4,19,98,928</b>	<b>6,04,80,056</b>	<b>8,59,41,536</b>	<b>1,96,04,681</b>	<b>48,77,80,701</b>	<b>6,16,03,609</b>	<b>1,80,41,196</b>	<b>46,94,59,505</b>	<b>6,16,03,609</b>	<b>53,12,63,115</b>	



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**AMBEDKAR UNIVERSITY DELHI**

**SCHEDULE - 3 CURRENT LIABILITIES AND PROVISIONS**

(Amount in Rs.)

Particulars	Annexure	2019-20	2018-19
<b>A Current Liabilities</b>			
1. Deposits from Staff		-	-
2. Deposits from Students	1	4,62,34,638	3,83,86,347
3. Sundry Creditors			
a) For Goods and Services	2	97,94,397	98,49,269
b) For Others - Capital Goods	3	19,03,346	10,92,168
4. Deposit- Others (including EMD, Security Deposit)	4	54,12,546	41,03,539
5. Statutory Liabilities ( GPF , TDS ,WC , Tax , CPF , GIS , NPS )			
a) Overdue			-
b) Others	5	15,28,424	5,26,002
6. Other Current Liabilities			
a) Salaries Payable		2,43,088	1,26,010
b) Receipts against sponsored projects	Sch - 3(a)	6,28,90,197	6,46,70,468
c) Receipts against sponsored fellowship and scholarships	Sch - 3(b)	88,455	19,455
d) Receipts against UGC projects	Sch - 3(c)	1,04,73,509	27,78,954
e) Unutilised Grants	Sch - 10	96,44,41,675	70,74,56,673
f) Grants in Advance			
h) Other Funds			
- ECCC (Delhi Project)	Sch - 3(c)	15,83,236	53,57,532
- Campus Development	Sch - 3(c)	1,19,076	1,19,076
- Study of New Experiment	Sch - 3(c)	1,47,295	1,47,205
- GIZ Consultancy Project	Sch - 3(c)	62,183	-
- Advance Returned by PWD (Granted for Consultant in Dheerpur Campus)		13,35,542	20,13,591
- Cengage Sponsorship Fund	Sch - 3(a)	18,690	
- Sage Publication	Sch - 3(a)	24,500	
- AUD Consultancy Fee	Sch - 3(a)	1,37,489	
- QCI Fund	Sch - 3(a)	38,375	
- Tech Mahindra Fund	Sch - 3(a)	1,38,600	
i) Other Liabilities			
- Amount Payable	6	19,00,18,975	13,47,99,161
- Projects Liability	6A	23,89,275	2,63,458
- University Development Fund	10A	-54,293	5,40,70,582
<b>Total (A)</b>		<b>1,29,89,81,127</b>	<b>1,02,57,79,490</b>
<b>B Provisions</b>			
1. Gratuity	Sch-15A	6,62,14,795	4,98,06,670
2. Accumulated Leave Encashment	Sch-15A	5,97,12,890	4,36,94,820
3. Others			
<b>Total (B)</b>		<b>12,59,27,685</b>	<b>9,35,01,490</b>
<b>Total (A+B)</b>		<b>1,42,49,08,812</b>	<b>1,11,92,80,980</b>



*MB*  
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**AMBEDKAR UNIVERSITY DELHI**

**SCHEDULE - 3 (a) SPONSORED PROJECTS**


S.No.	Name of the Project	Opening Balance as on 01.04.2019		Receipts during the year	Total	Expenditure during the year	Closing Balance as on 31.03.2020	
		Credit	Debit				Credit	Debit
1	2	3	4	5	6	7	8	9
<b>Part - I - CECED Projects</b>								
1	Aga Khan Foundation	1,05,947	-	-	1,05,947	-	1,05,947	-
2	Alamb	10,516	-	2,21,760	2,32,276	1,69,081	68,195	-
3	Care India (Odisha Project)	80,484	-	-	80,484	-	80,484	-
4	Care India Start Early	3,80,365	-	-	3,80,365	-	3,80,365	-
5	Central Square Foundation	3,82,188	-	-	3,82,188	2,90,799	91,479	-
6	CIFP	7,56,690	-	1,100	7,59,790	-	7,59,790	-
7	DHFI	7,15,409	-	-	7,15,409	89,216	6,26,193	-
8	Katha (MCD School)	87,653	-	-	87,653	-	87,653	-
9	Mobile Creches	81,363	-	-	81,363	-	81,363	-
10	Next Education India Pvt Ltd	-	-	3,54,667	3,54,667	2,82,188	2,72,479	-
11	NHI Yate University	14,68,295	-	9,19,010	17,87,245	10,89,542	6,97,703	-
12	Plan International India	4,88,859	-	1,84,635	6,73,394	3,86,568	2,86,826	-
13	TISS	4,41,756	-	10,78,156	15,19,912	7,22,673	7,97,239	-
14	Unicef Bihar	19,44,338	-	8,50,410	27,94,748	27,68,457	26,291	-
15	Unicef Cross Training	-	-	-	-	-	-	-
16	Unicef Maharashtra	24,39,292	-	24,74,739	49,14,031	49,10,847	3,184	-
17	Unicef Rajasthan	5,64,498	-	23,68,868	29,33,366	22,20,256	7,13,110	-
18	Unicef SDGS 2018	4,96,364	-	44,10,717	49,07,081	49,04,402	2,679	-
19	Unicef WB	1,66,927	-	22,33,978	24,00,905	20,72,621	3,28,284	-
20	World Bank Meghalya	10,18,974	-	90,29,356	40,48,330	23,95,862	16,52,468	-
21	World Bank Set	36,03,808	-	32,42,680	68,46,488	57,26,495	11,19,993	-
22	CECED Resource Fund	2,27,62,010	-	10,32,216	2,37,94,226	2,07,791	2,35,86,435	-
<b>TOTAL OF CECED PROJECTS</b>		<b>3,79,97,676</b>	<b>-</b>	<b>2,20,02,192</b>	<b>5,99,99,868</b>	<b>2,82,36,708</b>	<b>3,17,63,160</b>	<b>-</b>
	Interest	38,73,061	-	11,68,588	50,41,649	-	50,41,649	-
	Overhead Previous Year	-	-	-	-	-	-	-
	Minor Charges	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>4,18,70,737</b>	<b>-</b>	<b>2,51,70,780</b>	<b>6,50,41,517</b>	<b>2,82,36,708</b>	<b>3,68,04,809</b>	<b>-</b>

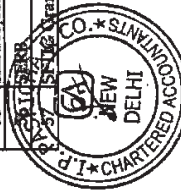


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**AUD-ANNUAL ACCOUNTS 2019-20**

S.No.	Name of the Project	Opening Balance as on 01.04.2019		Receipts during the year	Total	Expenditure during the year	Closing Balance as on 31.03.2020	
		Credit	Debit				Credit	Debit
1	2	3	4	5	6	7	8	9
<b>Part-II - Projects Other Than CECEED</b>								
23	Anil Divan Foundation	9,95,736	-	10,45,500	20,41,236	18,81,235	1,60,001	-
24	Athnography Workshop Received	2,800	-	-	2,800	2,800	-	-
25	A. W Mellom Foundation	2,74,727	-	4,83,000	7,57,727	5,25,533	2,32,194	-
26	Azim Premji University	-	-	6,52,000	6,52,000	7,688	6,44,312	-
27	Bharti Gupta Ramola	6,00,000	-	-	6,00,000	-	6,00,000	-
28	British Council (SBP/PSE)	-	-	-	-	-	-	-
29	E Qual Project	19,598	-	-	19,598	-	19,598	-
30	Fund	39,40,952	-	-	39,40,952	31,53,429	7,87,523	-
31	HAB, Leiden University	10,89,283	-	31,25,156	42,14,439	17,27,911	24,86,528	-
32	Help in NGO	1,65,000	-	-	1,65,000	-	1,65,000	-
33	ICHR Autntrity Seminar	-	-	-	-	-	-	-
34	ICM 2018	-	-	-	-	-	-	-
35	Icssr (Babu P Ramesh)	3,61,435	-	-	3,61,435	1,06,129	2,55,306	-
36	ICSSR Delhi Oralities	2,37,096	-	2,62,500	4,99,596	2,43,181	2,56,415	-
37	Icssr (Kashna Ram)	176	-	-	176	-	176	-
38	Icssr Livitoli Jimo	1,80,000	-	-	1,80,000	1,80,000	-	-
39	ICSSR - N. Nakkeeran	-	-	-	-	-	-	-
40	ICSSR Praveen Singh	4,03,049	-	-	4,03,049	-	4,03,049	-
41	ICSSR Project (Prof. Karik Dave)	1,35,064	-	2,70,000	4,05,064	4,02,642	2,422	-
42	ICSSR Project (Dr. Anandini Dar)	-	-	19,35,000	19,35,000	4,46,996	14,88,004	-
43	AUD@CITY Indian bank sponsorship	-	-	50,000	50,000	-	50,000	-
44	Icssr Shailija Memon	6,372	-	-	6,372	2,28,372	-2,22,000	-
45	Icssr (Urifat Anjem Mir)	56,733	-	4,000	60,733	1,50,133	-89,400	-
46	Indiana University	-	-	1,86,069	1,86,069	-	1,86,069	-
47	India Foundation for the Arts	1,411	-	-	1,411	-	1,411	-
48	INTACH (Farming in Dryland Central India)	31,479	-	-	31,479	-	31,479	-
49	ITT (Symposium)	49,560	-	-	49,560	-	49,560	-
50	Maritime Conference	39,458	-	-	39,458	-	39,458	-
51	MSUD Fulbright Haysprog.	4,242	-	4,242	4,242	-	4,242	-
52	National Book Trust 3	58,325	-	-	58,325	-	58,325	-
53	National Human Right	-	-	-	-	-	-	-
54	Nrupi 5	50,337	-	-	50,337	-	50,337	-
55	Sail Project 17	2,97,210	-	-	2,97,210	-	2,97,210	-
56	ICSSR	63,054	-	1,50,000	2,13,054	1,09,603	1,03,451	-
57	ICSSR Grant	3,02,400	-	-	3,02,400	2,76,266	26,134	-

  
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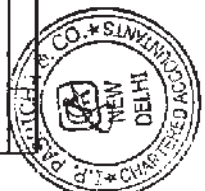
S.No.	Name of the Project	Balance as on 01.04.2019		Receipts during the year		Total	Expenditure during the year		Balance as on 31.03.2020	
		Credit	Debit	Debit	Credit		Credit	Debit	Credit	Debit
1	2	3	4	5	6	7	8	9		
58	The University of Taxes at Austin	-	-	-	-	-	-	-	-	-
59	Vasant J Seth Memorial Foundation (Cck)19	66	-	-	66	-	-	-	66	-
60	British Council 2nd 12	-	-	-	-	-	-	-	-	-
61	British Council (SOD)	-	-	-	-	-	-	-	-	-
62	Business Conclave (SBPPSE)16	-	-	-	-	-	-	-	-	-
63	CSIRM Project	11,25,000	-	-	11,25,000	-	-	-	11,25,000	-
64	Raja Ramohan Roy Lib. Foundation	1,00,000	-	-	1,00,000	-	-	-	1,00,000	-
65	Smita Divan	-	-	-	-	-	-	-	-	-
	<b>Total Other Than CECD Project</b>	<b>1,05,90,563</b>	<b>-</b>	<b>81,63,225</b>	<b>1,87,53,788</b>	<b>94,41,918</b>	<b>93,11,870</b>	<b>-</b>	<b>93,11,870</b>	<b>-</b>
	Bank Interest	13,04,240	-	4,43,799	17,48,039	9,440	17,38,599	-	17,38,599	-
	Bank Charges	-	-	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>1,18,94,803</b>	<b>-</b>	<b>86,07,024</b>	<b>2,05,01,827</b>	<b>94,51,358</b>	<b>1,10,50,469</b>	<b>-</b>	<b>1,10,50,469</b>	<b>-</b>
III										
66	Design Innovation Centre									
	Fund Received	23,77,939	-	-	23,77,939	2,79,188	20,98,751	-	20,98,751	-
	Bank Interest	3,41,621	-	1,02,663	4,44,284	-	4,44,284	-	4,44,284	-
	<b>TOTAL</b>	<b>27,19,560</b>	<b>-</b>	<b>1,02,663</b>	<b>28,22,223</b>	<b>2,79,188</b>	<b>25,43,035</b>	<b>-</b>	<b>25,43,035</b>	<b>-</b>
67	Rohini Ghadiok Foundation									
	Fund Received	5,562	-	8,00,000	8,05,562	8,05,562	0	-	0	-
	Bank Interest	22,595	-	3,536	26,131	24,089	2,042	-	2,042	-
	<b>TOTAL</b>	<b>28,157</b>	<b>-</b>	<b>8,03,536</b>	<b>8,31,693</b>	<b>8,29,651</b>	<b>2,042</b>	<b>-</b>	<b>2,042</b>	<b>-</b>
68	Yard Foundation									
	Fund Received	-	-	86,25,249	86,25,249	33,82,670	52,42,579	-	52,42,579	-
	Bank Interest	4,67,039	-	2,19,560	6,86,599	6,86,599	6,86,599	-	6,86,599	-
	<b>TOTAL</b>	<b>4,67,039</b>	<b>-</b>	<b>88,44,809</b>	<b>93,11,848</b>	<b>33,82,670</b>	<b>59,29,178</b>	<b>-</b>	<b>59,29,178</b>	<b>-</b>
69	NSDL Project									
	Fund Received	15,66,161	-	-	15,66,161	15,66,161	-0	-	-0	-
	Bank Interest	1,01,449	-	25,788	1,27,237	1,04,910	22,327	-	22,327	-
	<b>TOTAL</b>	<b>16,67,610</b>	<b>-</b>	<b>25,788</b>	<b>16,93,398</b>	<b>16,71,071</b>	<b>22,327</b>	<b>-</b>	<b>22,327</b>	<b>-</b>



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**AUD-ANNUAL ACCOUNTS 2019-20**

S.No.	Name of the Project	Balance as on 01.04.2019		Receipts during the year		Total	Expenditure during the year	Closing Balance as on 31.03.2020	
		Credit	Debit	5	4			6	7
1	2	3	4	5	4	6	7	8	9
70	<b>FWC</b>								
	Fund Received	59,745	-	91,200	-	1,50,445	1,30,560	19,885	-
	Bank Interest	22,850	-	3,088	-	25,938	-	25,938	-
	<b>TOTAL</b>	<b>82,595</b>	<b>-</b>	<b>94,288</b>	<b>-</b>	<b>1,76,383</b>	<b>1,30,560</b>	<b>45,923</b>	<b>-</b>
71	<b>SLA Unit Project</b>								
	Fund Received	7,08,152	-	2,38,000	-	9,46,152	4,40,935	5,05,217	-
	Bank Interest	31,394	-	24,363	-	55,757	-	55,757	-
	<b>TOTAL</b>	<b>7,39,546</b>	<b>-</b>	<b>2,62,363</b>	<b>-</b>	<b>10,01,909</b>	<b>4,40,935</b>	<b>5,60,974</b>	<b>-</b>
72	<b>JTY/TEDT</b>								
	Fund Received	5,77,913	-	38,00,000	-	43,77,913	18,10,175	25,67,738	-
	Bank Interest	76,984	-	66,913	-	1,43,897	-	1,43,897	-
	<b>TOTAL</b>	<b>6,54,897</b>	<b>-</b>	<b>38,66,913</b>	<b>-</b>	<b>45,21,810</b>	<b>18,10,175</b>	<b>27,11,635</b>	<b>-</b>
73	<b>SRTT (MA Dancet Prog)</b>								
	Fund Received	28,02,757	-	50,00,000	-	78,02,757	75,85,223	2,17,534	-
	Bank Interest	2,62,165	-	87,494	-	3,49,659	-	3,49,659	-
	<b>TOTAL</b>	<b>30,64,922</b>	<b>-</b>	<b>50,87,494</b>	<b>-</b>	<b>81,52,416</b>	<b>75,85,223</b>	<b>5,67,193</b>	<b>-</b>
73	<b>EAUD</b>								
	Fund Received	14,63,936	-	-	-	14,63,936	-	14,63,936	-
	Bank Interest	17,165	-	52,668	-	69,833	-	69,833	-
	<b>TOTAL</b>	<b>14,81,101</b>	<b>-</b>	<b>52,668</b>	<b>-</b>	<b>15,33,769</b>	<b>-</b>	<b>15,33,769</b>	<b>-</b>
75	<b>Syndicate Bank 7012</b>								
	Delhi Oral History	-	-	10,96,512	-	10,96,512	1,61,569	9,34,943	-
	Recruitment Fee	-	-	1,05,000	-	1,05,000	-	1,05,000	-
	Bank Interest	-	-	78,999	-	78,999	-	78,999	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>12,80,511</b>	<b>-</b>	<b>12,80,511</b>	<b>1,61,569</b>	<b>11,18,942</b>	<b>-</b>
	<b>Sub Total (I+II+III)</b>	<b>6,56,70,468</b>	<b>-</b>	<b>5,21,98,837</b>	<b>-</b>	<b>11,68,69,305</b>	<b>5,39,79,106</b>	<b>6,28,90,197</b>	<b>-</b>



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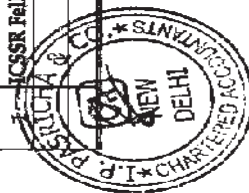


IV									
	P & S Bank (19456)								
76	Cengage Sponsorship Fund	-	33,220	14,530	18,690	-			
77	Economic Research Fund(Consultancy Project)	-	1,43,100	1,43,100	-				
78	QCI Fund	-	80,100	49,725	30,375				
79	Tech Mahindra Fund	-	1,38,600	-	1,38,600				
80	Saga publication	-	24,500	-	24,500				
81	AUD Consultancy Fee	-	1,37,489	-	1,37,489				
	Total Consultancy Project	-	5,57,009	2,07,355	3,49,654				
	Grand Total (I+II+III+IV)	6,46,70,469	5,27,55,846	11,74,26,314	5,41,06,463	6,32,39,851			

**SCHEDULE 3(b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS**

S.No	Name of the Sponsor	Annexure	Balance as on 31st March, 2019		Transactions during the year		Balance as on 31st March, 2020	
			Credit Balance	Debit Balance	Credit	Debit	Credit Balance	Debit Balance
			4	5	6	7	8	9
	2	3	19,455	-	4,10,000	3,41,000	88,455	-
	ICSSR Fellowship	-	-	-	-	-	-	-
	TOTAL		19,455	-	4,10,000	3,41,000	88,455	-

(Amount in Rs.)



*(Signature)*

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**AMBEDKAR UNIVERSITY DELHI**

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

Particulars	Annexure	(Amount in Rs.)	
		2019-20	2018-19
<b>A. UGC Grants : Plan</b>			
Balance B/F		27,78,954	19,06,201
Add - Receipts during the Year		3,62,50,000	12,17,000
Add - Interest Allocated (Bank Interest Received)		7,09,829	78,540
<b>Total (A)</b>		<b>3,97,38,783</b>	<b>32,03,741</b>
Less - Refunds		-	-
Less - Utilised for Revenue Expenditure		55,18,621	4,24,787
Less - Utilised for Capital Expenditure		2,37,46,653	-
<b>Total (B)</b>		<b>2,92,65,274</b>	<b>4,24,787</b>
<b>Unutilised carried forward (A-B)</b>		<b>1,04,73,509</b>	<b>27,78,954</b>
<b>B. Grants from State Govt.</b>			
<b>I. Grant in Aid (Government of Delhi)</b>			
Balance B/F		70,74,56,673	36,15,10,307
Adjustment		10,22,48,924	-
Add - Receipts during the Year		90,00,00,000	95,00,00,000
Amount of interest transferred from UDF 2016-17		92,45,377	-
Amount of interest transferred to Grant in Aid - earned on SB 2017-18		1,20,48,605	82,03,993
Amount write back of creditors and Security		-	-
Ground Rent transferred from capital to GIA General relating to 2017-18 wrongly charged to capital expenditure		-	8,18,46,000
<b>Total (A)</b>		<b>1,73,09,99,579</b>	<b>1,40,15,50,300</b>
Less - Refunds		-	-
Less - Payment made on behalf of DHE on account of Property tax of Rohini Land from 2005-06 to 2009-10 treated as refund to DFIE		-	-
Less - Utilised for Revenue Expenditure		66,57,37,034	55,66,72,940
Less - Utilised for Capital Expenditure		10,08,20,870	13,74,30,687
<b>Total (B)</b>		<b>76,65,57,904</b>	<b>69,41,03,627</b>
<b>Unutilised carried forward (A-B)</b>		<b>96,44,41,675</b>	<b>70,74,56,673</b>
<b>II. ECCC : (Govt of NCT of Delhi)</b>			
Balance B/F		53,57,532	77,64,715
Add: Receipt during the year		-	-
Add: Bank Interest Received		90,734	2,72,528
<b>Total (A)</b>		<b>54,48,266</b>	<b>80,37,243</b>
Less Refunds		-	-
Less Utilized for Revenue Expenditure		38,65,030	26,79,711
Less Utilized for Capital Expenditure		-	-
<b>Total (B)</b>		<b>38,65,030</b>	<b>26,79,711</b>
<b>Unutilised carried forward (A-B)</b>		<b>15,83,236</b>	<b>53,57,532</b>
<b>III. Campus Development (Govt of NCT of Delhi)</b>			
Balance B/F		1,19,076	14,67,691
Add: Receipt during the year		-	-
Add: Bank Interest Received		-	3,652
<b>Total (A)</b>		<b>1,19,076</b>	<b>14,71,343</b>
Less Refunds		-	-
Less Utilized for Revenue Expenditure		-	13,52,268
Less Utilized for Capital Expenditure		-	-
<b>Total (B)</b>		<b>-</b>	<b>13,52,268</b>
<b>Unutilised carried forward (A-B)</b>		<b>1,19,076</b>	<b>1,19,076</b>



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Particulars	Annexure	2019-20	2018-19
<b>IV. Study of New Experiment (Govt of NCT of Delhi)</b>			
Balance B/F		1,47,205	-
Add: Receipt during the year		-	10,30,000
Add: Bank Interest Received		-	-
<b>Total (A)</b>		<b>1,47,205</b>	<b>10,30,000</b>
<b>Less Refunds</b>			
Less Utilized for Revenue Expenditure		-	8,82,795
Less Utilized for Capital Expenditure		-	-
<b>Total (B)</b>		<b>-</b>	<b>8,82,795</b>
<b>Unutilised carried forward (A-B)</b>		<b>1,47,205</b>	<b>1,47,205</b>
<b>V. GIZ Consultancy Project</b>			
Balance B/F		-	-
Add: Receipt during the year		4,70,200.00	-
Add: Bank Interest Received		-	-
<b>Total (A)</b>		<b>4,70,200</b>	<b>-</b>
<b>Less Refunds</b>			
Less Utilized for Revenue Expenditure		4,08,017.00	-
Less Utilized for Capital Expenditure		-	-
<b>Total (B)</b>		<b>4,08,017</b>	<b>-</b>
<b>Unutilised carried forward (A-B)</b>		<b>62,183</b>	<b>-</b>
<b>Grand Total (I+II+III+IV)</b>		<b>97,68,26,883</b>	<b>71,58,59,440</b>



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AMBEDKAR UNIVERSITY DELHI

Schedule 4 - Fixed Assets (Amount in Rs.)

S. No.	Assets Head	Rate (%)	Gross Block			Depreciation for the Year			Net Block		
			Opening Balance as on 01.04.2019	Additional during the year	Closing Balance as on 31.03.2020	Opening Balance as on 01.04.2019	Depreciation for the Year	Deductions/Adjustments	Closing Balance as on 31.03.2020	2019-20	2018-19
<b>(A) Tangible Assets</b>											
1	Land	-	1,42,92,33,333	-	1,42,92,33,333	-	-	-	-	1,42,92,33,333	1,42,92,33,333.00
2	Buildings	2%	7,90,09,590	5,37,31,995	13,13,11,684	18,58,448	26,26,233	-	44,84,681	12,68,05,963	7,77,51,142.00
3	Electrical Installation and Equipment	5%	69,10,518	45,480	69,56,196	26,05,177	3,47,810	-	29,52,987	40,03,211	43,85,341.00
4	Scientific & Laboratory Equipment	8%	1,00,32,393	15,16,300	1,15,69,693	30,89,604	9,25,495	-	40,15,099	75,53,594	69,42,789.00
5	Office Equipment										
a)	Photocopier/Duplicator	7.5%	14,99,341	-	14,99,341	10,58,235	1,12,451	-	11,70,686	3,28,655	4,40,105.00
b)	Air Conditioner	7.5%	1,43,93,161	69,05,173	2,12,98,334	1,03,33,291	15,97,375	-	1,19,30,666	93,67,668	40,59,870.00
c)	Air Cooler	7.5%	80,377	1,44,572	1,94,949	21,894	14,621	-	36,455	1,88,494	20,963.00
d)	Water Cooler	7.5%	12,87,059	1,25,090	14,12,149	6,87,261	1,03,911	-	7,09,172	6,18,977	5,98,796.00
e)	Voltage Stabilizer	7.5%	30,62,671	-	30,62,671	17,50,591	2,29,700	-	20,20,291	10,42,380	12,72,040.00
f)	Office Equipment other	7.5%	1,05,07,665	31,42,896	1,36,44,561	41,59,008	10,23,342	-	51,81,350	84,63,211	63,43,657.00
6	Audio Visual Equipment										
a)	Audio Conference System	7.5%	49,06,396	-	49,06,396	12,29,748	9,67,980	-	15,97,728	33,08,668	36,76,638.00
7	Computers & Peripherals										
a)	Computers	20%	5,38,00,076	1,76,91,196	7,14,91,272	3,95,74,730	1,43,98,254	-	5,38,72,984	1,76,18,288	1,43,29,946.00
b)	Peripherals	20%	21,72,929	99,59,510	61,32,439	5,04,249	12,26,488	-	17,30,737	44,81,702	16,69,648.00
8	Furniture, Fixtures & Fittings										
a)	Cabinet/Almirah/Filing Rack	7.5%	1,08,06,660	11,85,151	1,20,71,811	47,42,099	9,05,386	-	56,47,485	64,24,206	61,44,561.00
b)	Table/Chair/Sofa/Carpet	7.5%	3,53,15,924	7,58,899	3,60,74,823	1,93,13,523	27,05,612	-	2,30,19,135	1,48,55,688	1,50,82,480
c)	Wooden Partitions	7.5%	1,59,46,039	22,950	1,59,68,989	88,57,956	11,57,674	-	1,00,55,630	59,11,559	70,89,083.00
d)	Other Furniture	7.5%	53,10,963	8,79,117	61,49,080	16,57,643	4,61,165	-	21,16,808	49,39,059	36,53,028.00
9	Library Books & Scientific Journals										
a)	Books	10%	11,64,44,302	1,51,81,478	13,15,27,320	4,83,13,492	1,31,52,732	-	6,74,65,224	6,90,61,896	6,71,30,619.00
10	Other Assets	7.5%	4,20,431	-	4,20,431	66,644	31,532	-	98,196	3,22,235	3,53,787.00
<b>Total (A)</b>			<b>1,80,12,63,828</b>	<b>19,52,90,007</b>	<b>1,90,49,24,221</b>	<b>15,88,62,383</b>	<b>4,13,29,762</b>	<b>-</b>	<b>19,21,92,314</b>	<b>1,71,27,31,907</b>	<b>1,65,89,41,274</b>
<b>(B) Capital Work in Progress</b>			<b>2,43,33,928</b>	<b>16,02,086</b>	<b>2,59,35,926</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,59,35,926</b>	<b>2,43,33,928</b>



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**AMBEDKAR UNIVERSITY DELHI**

(Amount in Rs.)

S. No.	Assets Head	Rate (%)	Gross Block				Depreciation for the Year				Net Block	
			Opening Balance as on 01.04.2019	Additions during the year	Deductions/ Adjustments	Closing Balance as on 31.03.2020	Opening Balance as on 01.04.2019	Depreciation for the Year	Deductions/ Adjustments	Closing Balance as on 31.03.2020	2019-20	2018-19
<b>(C) Intangible Assets:</b>												
12	Computer Software	40%	1,58,64,692	34,98,876	12,80,000	1,80,83,568	1,50,42,518	17,09,724	-	1,67,52,242	13,31,326	8,22,173
13	E-journals	40%	6,72,70,357	1,53,46,321	-	8,26,16,678	4,05,92,465	3,30,46,671	-	7,36,39,136	89,77,542	2,66,77,892
	<b>Total (C)</b>		<b>8,31,35,049</b>	<b>1,88,45,197</b>	<b>12,80,000</b>	<b>10,07,00,246</b>	<b>5,56,34,983</b>	<b>3,47,56,395</b>	<b>-</b>	<b>9,03,91,378</b>	<b>1,83,06,867</b>	<b>2,75,00,066</b>
<b>Grand Total (A+B+C)</b>			<b>1,90,86,72,797</b>	<b>12,57,37,210</b>	<b>28,49,614</b>	<b>2,03,15,60,393</b>	<b>20,64,97,586</b>	<b>7,60,86,157</b>	<b>-</b>	<b>28,25,83,693</b>	<b>1,74,89,76,700</b>	<b>1,70,21,79,260</b>



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AMBEDKAR UNIVERSITY DELHI

Schedule 4A - University Grant Commission (UGC)

S. No.	Assets Head	Rate (%)	Gross Block					Depreciation for the Year			Net Block	
			Opening Balance as on 01.04.2019	Additions during the year	Deductions/ Adjustments	Closing Balance as on 31.03.2020	Opening Balance as on 01.04.2019	Depreciation for the Year	Deductions/ Adjustments	Closing Balance as on 31.03.2020	2019-20	2018-19
<b>Tangible Assets:</b>												
1	Scientific & Laboratory Equipment	8%	35,53,396	15,16,300	-	50,69,696	14,21,386	4,05,576	-	18,26,962	32,42,764	71,32,040
2	Office Equipment											
a)	Office Equipment Other	7.5%	26,37,821	-	-	26,37,821	7,64,929	1,99,337	-	9,64,266	16,93,565	18,92,692
b)	Voltage & Stabilisers	7.5%	1,75,301	-	-	1,75,301	39,444	13,148	-	52,892	1,22,709	1,35,657
3	Audio Visual Equipment											
a)	Audio Conference System	7.5%	3,26,250	-	-	3,26,250	73,407	24,469	-	97,876	2,28,374	2,52,843
4	Furniture, Fixtures & Fittings											
a)	Tables/Chairs/sofa/carpet	7.5%	6,91,106	-	-	6,91,106	3,59,939	51,833	-	4,11,772	2,79,334	3,31,167
5	Lib. Books & Scientific Journals											
a)	Books	10%	25,07,192	-	-	25,07,192	15,04,313	2,50,719	-	17,55,092	7,52,160	10,02,879
6	Computers & Peripherals											
a)	Computers	20%	1,32,04,861	1,67,20,036	-	2,99,24,897	1,24,46,667	59,84,979	-	1,84,31,646	1,14,99,251	7,58,194
	<b>Total (A)</b>		<b>2,31,15,927</b>	<b>1,82,36,336</b>	<b>-</b>	<b>4,13,52,263</b>	<b>1,66,10,855</b>	<b>69,30,060</b>	<b>-</b>	<b>2,35,40,115</b>	<b>1,78,12,146</b>	<b>65,05,872</b>
<b>Intangible Assets:</b>												
1	Computer Software	40%	97,22,327	12,80,000	-	1,10,02,327	97,22,327	5,12,000	-	1,02,34,327	7,68,000	-
2	E - Journals	40%	4,20,686	54,00,004	-	58,20,690	4,20,686	23,28,276	-	27,48,962	30,71,728	-
	<b>Total (B)</b>		<b>1,01,43,013</b>	<b>66,80,004</b>	<b>-</b>	<b>1,68,23,817</b>	<b>1,01,43,013</b>	<b>28,40,276</b>	<b>-</b>	<b>1,29,83,289</b>	<b>38,39,728</b>	<b>-</b>
	<b>Total (A + B)</b>		<b>3,32,58,940</b>	<b>2,49,16,340</b>	<b>-</b>	<b>5,81,75,280</b>	<b>2,67,53,868</b>	<b>97,70,336</b>	<b>-</b>	<b>3,65,23,404</b>	<b>2,16,51,876</b>	<b>65,05,872</b>



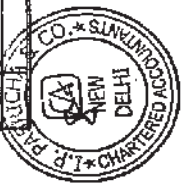
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**AMBEDKAR UNIVERSITY DELHI**

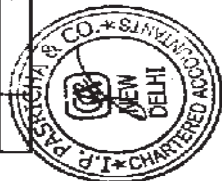
S. No.	Assets Head	Rate (%)	Green Block				Depreciation for the Year			Net Block			
			Opening Balance as on 01.04.2019	Additions during the year	Deductions/ Adjustments	Closing Balance as on 31.03.2020	Opening Balance as on 01.04.2019	Depreciation for the Year	Deductions/ Adjustments	Closing Balance as on 31.03.2020	2019-20	2018-19	
<b>Tangible Assets:</b>													
1	and	0%	1,42,92,33,333	-	-	1,42,92,33,333	-	-	-	-	-	1,42,92,33,333	1,42,92,33,333
2	Buildings	2%	7,90,09,590	5,37,31,995	14,29,941	13,13,11,644	19,58,448	26,26,233	44,54,681	-	-	12,68,26,963	7,71,51,142
3	Electrical Installation and Equipment	5%	68,10,139	45,680	-	58,55,819	25,94,729	3,42,791	29,37,520	-	-	39,18,299	42,15,410
4	Scientific & Laboratory Equipment	8%	64,38,997	-	-	64,98,997	16,68,748	5,19,920	21,88,168	-	-	43,10,829	48,30,749
5	Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
a)	Photocopier/Duplicator	7.5%	14,99,541	-	-	14,99,541	10,38,285	1,12,451	11,70,686	-	-	3,28,655	4,41,102
b)	Air Conditioner	7.5%	1,43,53,161	89,05,173	-	2,12,58,334	1,03,33,281	15,97,375	1,19,30,666	-	-	93,67,568	60,59,870
c)	Air Cooler	7.5%	50,377	1,44,572	-	1,94,949	21,854	14,621	36,455	-	-	1,58,454	28,543
d)	Water Cooler	7.5%	12,87,259	1,25,090	-	13,82,349	6,82,791	1,09,676	7,86,467	-	-	5,95,862	5,74,468
e)	Voltage Stabilizer	7.5%	27,90,770	-	-	27,90,770	17,28,412	2,09,308	19,98,720	-	-	8,52,050	10,61,958
f)	Office Equipment other	7.5%	77,56,714	31,42,895	-	1,08,99,610	33,74,358	8,17,471	41,51,809	-	-	67,07,801	43,82,376
6	Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-	-	-
a)	Audio Conference System	7.5%	42,43,678	-	-	42,43,678	10,98,526	3,18,276	14,14,802	-	-	28,28,876	31,47,152
7	Computers & Peripherals	-	-	-	-	-	-	-	-	-	-	-	-
a)	Computers	20%	4,03,93,142	9,71,160	-	4,13,64,302	2,69,77,128	82,72,860	3,52,89,988	-	-	61,14,314	1,34,16,014
b)	Peripherals	20%	21,72,929	39,59,510	-	61,32,439	5,09,259	12,26,488	17,30,737	-	-	44,01,702	16,68,680
8	Furniture, Fixtures & Fittings	-	-	-	-	-	-	-	-	-	-	-	-
a)	Cabinet/ Almirah/ Filing Rack	7.5%	1,08,56,660	11,85,151	-	1,20,71,811	47,42,059	9,05,366	56,47,485	-	-	64,24,326	61,44,361
b)	Table/ Chairs/ Sofa/ Carpet	7.5%	3,46,24,818	7,50,899	-	3,53,85,717	1,89,23,294	26,33,779	2,16,07,263	-	-	1,37,76,354	1,56,71,283
c)	Wooden Partitions	7.5%	1,59,46,039	22,060	-	1,59,68,099	86,57,956	11,97,694	1,00,95,630	-	-	59,13,389	70,88,083
d)	Other Furniture	7.5%	51,09,508	8,79,117	41,213	59,47,412	16,27,425	4,46,056	20,73,481	-	-	38,73,931	34,82,083
9	Library Books & Scientific Journals	-	-	-	-	-	-	-	-	-	-	-	-
a)	Books	10%	11,39,28,534	1,51,81,478	98,460	12,90,11,332	4,78,06,508	1,29,01,130	6,07,08,073	-	-	6,83,03,279	6,61,21,996
	Total (A)		1,77,66,04,789	8,70,53,671	15,69,614	1,86,20,88,846	13,36,87,231	3,42,63,499	16,81,52,780	-	-	1,69,39,36,116	1,64,23,17,597
<b>Capital Work In Progress:</b>													
1	Dharampur Campus	-	1,04,02,742	12,26,242	-	1,16,28,984	-	-	-	-	-	1,16,28,984	1,04,02,742
2	Rohini Campus	-	1,23,45,374	3,75,764	-	1,29,21,338	-	-	-	-	-	1,29,21,338	1,33,65,374
3	Madrana Road	-	33,356	-	-	33,356	-	-	-	-	-	33,356	33,356
	Total (B)		2,29,81,652	16,02,006	-	2,45,83,658	-	-	-	-	-	2,45,83,658	2,29,81,652


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**AUD-ANNUAL ACCOUNTS 2019-20**

S. No.	Asset's Head	Rate (%)	Gross Block				Depreciation for the Year				Net Block	
			Opening Balance as on 01.04.2019	Additions during the year	Deductions/Adjustments	Closing Balance as on 31.03.2020	Opening Balance as on 01.04.2019	Depreciation for the Year	Deductions/Adjustments	Closing Balance as on 31.03.2020	2019-20	2018-19
<b>Intangible Assets:</b>												
1	Computer Software	40%	61,82,365	22,18,876	12,80,000	70,81,241	53,20,191	11,97,724	65,17,915	5,63,326	8,22,174	
2	E-Journals	40%	6,68,19,671	99,46,317	7,67,95,888	7,67,95,888	4,01,77,779	9,07,18,985	7,08,90,174	59,05,814	2,66,77,892	
	<b>TOTAL (C)</b>		<b>7,29,92,036</b>	<b>1,21,65,193</b>	<b>12,80,000</b>	<b>8,38,77,229</b>	<b>4,54,91,970</b>	<b>3,19,16,119</b>	<b>7,74,08,089</b>	<b>64,69,139</b>	<b>2,75,08,066</b>	
	<b>Total (A+ B+C)</b>		<b>1,87,25,78,477</b>	<b>10,88,29,870</b>	<b>28,49,514</b>	<b>1,97,05,49,733</b>	<b>17,83,79,201</b>	<b>6,61,81,618</b>	<b>24,35,60,619</b>	<b>1,72,49,86,913</b>	<b>1,69,31,99,375</b>	



  
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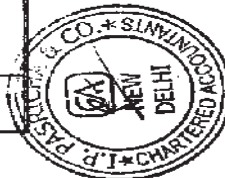



**AMBEDKAR UNIVERSITY DELHI**

**Schedule 4C - Karampura Campus**

(Amount in Rs.)

S. No.	Assets Head	Rate (%)	Gross Block			Depreciation for the Year				Net Block		
			Opening Balance as on 01.04.2019	Additions during the year	Deductions/ Adjustments	Closing Balance as on 31.03.2020	Opening Balance as on 01.04.2019	Depreciation for the Year	Deductions/ Adjustments	Closing Balance as on 31.03.2020	2019-20	2018-19
1	Electrical Installation & Equipment	5%	1,00,379	-	-	1,00,379	10,448	-	15,467	-	84,912	89,941
2	Plant & Machinery	-	-	-	-	-	-	-	-	-	-	-
3	Office Equipment	-	-	-	-	-	-	-	-	-	-	-
a)	Water Cooler	7.5%	29,800	-	-	29,800	4,470	-	6,705	-	23,095	25,530
b)	Voltage Stabilizer	7.5%	96,600	-	-	96,600	21,735	-	28,980	-	67,620	74,865
c)	Office Equipment Other	7.5%	87,130	-	-	87,130	18,741	-	25,276	-	61,854	68,389
4	Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-	-
a)	Audio Conference System	7.5%	3,36,468	-	-	3,36,468	39,815	-	85,050	-	2,51,418	2,75,633
5	Computers & Peripherals	-	-	-	-	-	-	-	-	-	-	-
a)	Computers	20%	31,123	-	-	31,123	14,175	-	20,400	-	10,723	16,948
6	Furniture, Fixtures & Fittings	7.5%	2,01,455	-	-	2,01,455	30,218	-	45,327	-	1,56,128	1,71,237
7	Lib Books & Scientific Journals	-	-	-	-	-	-	-	-	-	-	-
a)	Books	10%	1,660	-	-	1,660	332	-	498	-	1,162	1,328
8	Small Value Assets	-	-	-	-	-	-	-	-	-	-	-
a)	Other Assets	7.5%	4,20,431	-	-	4,20,431	66,664	-	98,196	-	3,22,235	3,53,767
	<b>Total (A)</b>		<b>13,05,046</b>	<b>-</b>	<b>-</b>	<b>13,05,046</b>	<b>2,26,598</b>	<b>-</b>	<b>3,29,899</b>	<b>-</b>	<b>9,79,147</b>	<b>10,78,448</b>




  
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AMBEDKAR UNIVERSITY DELHI

Schedule 4D - Campus Development (Amount in Rs.)

S. No.	Assets Head	Rate (%)	Gross Block			Depreciation for the Year			Net Block			
			Opening Balance as on 01.04.2019	Additions during the year	Deductions/Adjustments	Closing Balance as on 31.03.2020	Opening Balance as on 01.04.2019	Depreciation for the Year	Deductions/Adjustments	Closing Balance as on 31.03.2020	2019-20	2018-19
<b>Tangible Assets</b>												
1	Computers & Peripherals	20%	1,70,950	-	-	1,70,950	1,36,760	34,190	-	1,70,950	-	34,190
2	Books	10%	7,116	-	-	7,116	1,909	712	-	2,620	-	5,267
	<b>Total (A)</b>		<b>1,78,066</b>	<b>-</b>	<b>-</b>	<b>1,78,066</b>	<b>1,38,669</b>	<b>34,902</b>	<b>-</b>	<b>1,73,578</b>	<b>-</b>	<b>39,397</b>
<b>Capital Work In Progress (B)</b>												
1	Dhacepur Campus	-	13,52,266	-	-	13,52,266	-	-	-	-	-	13,52,266
	<b>Total (A+B)</b>		<b>15,30,334</b>	<b>-</b>	<b>-</b>	<b>15,30,334</b>	<b>1,38,669</b>	<b>34,902</b>	<b>-</b>	<b>1,73,578</b>	<b>-</b>	<b>13,91,665</b>
<b>GRAND TOTAL</b>			<b>1,90,86,52,797</b>	<b>12,57,57,210</b>	<b>26,49,614</b>	<b>2,08,15,60,393</b>	<b>20,64,97,536</b>	<b>7,60,06,187</b>	<b>-</b>	<b>28,25,83,693</b>	<b>1,74,89,76,700</b>	<b>1,70,21,75,280</b>



  
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## AMBEDKAR UNIVERSITY DELHI

### Schedule - 5 INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS

(Amount in Rs.)

Particulars	Annexure	2019-20	2018-19
1. In Central Government Securities		-	-
2. In State Government Securities		-	-
3. Other Approved Securities		-	-
4. Shares ( AUD Centre for IIE)		1,00,000	1,00,000
5. Debentures and Bonds		-	-
6. Term Deposits with Banks		-	-
7. Others		-	-
- Corpus		-	-
- Non-Corpus	7	29,00,00,000	18,75,34,195
<b>Total</b>		<b>29,01,00,000</b>	<b>18,76,34,195</b>

### Schedule - 6 INVESTMENTS - OTHERS

(Amount in Rs.)

Particulars	Annexure	2019-20	2018-19
1. In Central Securities		-	-
2. In State Government Securities		-	-
3. Other Approved Securities		-	-
4. Shares		-	-
5. Debentures & Bonds		-	-
6. Others		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

### SCHEDULE 7- CURRENT ASSETS

(Amount in Rs.)

Particulars	Annexure	2019-20	2018-19
1. Stock			
- Stationery		23,98,336	17,15,473
2. Sundry Debtors			
a) Debts Outstanding for a period exceeding six months		18,21,446	-
b) Others (TDS recoverable from Debtors)		12,14,129	-
3. Cash and Bank Balance			
- Cash & Imprest:			
(a) Cash in hand		-	-
(b) Imprest	8	5,82,208	2,63,600
- Bank Balance:			
a) With scheduled banks			
- In Current Account		-	-
- In Term Deposit Account		-	-
- In Savings Account	9	1,05,57,58,179	85,52,54,818
b) With non- scheduled banks			
- In Term Deposit Account		-	-
- In Savings Account		-	-
<b>Total</b>		<b>1,06,17,74,298</b>	<b>85,72,33,891</b>



  
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<b>AMBEDKAR UNIVERSITY DELHI</b>			
<b>SCHEDULE 8- LOANS, ADVANCES AND DEPOSITS</b>			(Amount in Rs.)
Particulars	Sub - Schedule	2019-20	2018-19
<b>1. Advance to Employees : ( Non - Interest Bearing )</b>			
<b>(A) Grant-in-Aid (GIA) Accounts</b>			
(i) For carrying out official assignments	8.1	25,10,915	17,26,382
(ii) Seed Money Grant for research	8.2	1,00,000	1,25,095
(iii) LTC Advance	8.3	2,64,262	2,28,019
<b>(B) Fee Accounts</b>			
(i) For academic activities	8.4	33,03,985	19,44,090
<b>(C) Projects Accounts</b>			
(i) For CECED projects activities	8.5	2,73,403	8,48,997
(ii) For JTI project activities	8.6	2,82,266	1,70,000
(iii) For Miscellaneous projects activities	8.7	1,95,050	3,61,800
(iv) For Ford Foundation project activities	8.8	50,000	67,000
(v) For ECCC project activities	8.9	47,703	63,000
(vi) For UGC sponsored projects activities	8.10	4,81,942	1,11,332
<b>2. Advances and other amounts recoverable in cash or in kind or for value to be received:</b>			
<b>(A) Capital Account</b>			
(i) Advances to PWD for works	8A	30,87,41,104	32,78,63,570
<b>(B) University Development Fund Account</b>			
(i) Advances for UGC XII Plan funding and other miscellaneous purposes	8.11	2,80,83,886	2,18,100
<b>(C) Projects Accounts</b>			
(i) Advances to suppliers/ institutions for CECED projects activities	8.12	1,08,876	64,67,923
(ii) Advances to suppliers/ institutions for UGC sponsored projects activities	8.13	28,800	-
(iii) TDS refund receivable	8.14	65,200	-
<b>(D) Grant-In-Aid (GIA) Accounts</b>			
(i) Advances to suppliers/ institutions	8.15	25,85,467	19,45,142
(ii) Amount Recoverable from Staff	8.16	51,424	52,486
(iii) Amount Recoverable from Vendors	8.17	37,410	37,410
(iv) Advances to suppliers/ institutions from Karampura Campus account	8.18	30,400	30,400
<b>(E) FEE Accounts</b>			
(i) Advances to suppliers/ vendors	8.19	1,62,000	-
<b>(F) TDS Recoverable</b>			
		1,594	1,594
<b>3. Deposits</b>			
(A) Telephone connection security		16,500	16,500
(B) Lease Rent security for Karampura flat		1,56,000	1,56,000
(C) Electricity connection security		24,750	24,750
<b>4. Income Accrued</b>			
<b>(A) On Investments from Earmarked/ Endowment Funds</b>			
(i) Accrued Interest on UDF		85,26,493	28,87,371
		<b>35,61,09,430</b>	<b>34,53,46,961</b>



  
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## AMBEDKAR UNIVERSITY DELHI


### Sub Schedule-8.1

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

(Amount in Rs.)

S.NO	Particulars	2019-20	2018-19
1	AKHA K MAO	60,000	-
2	Akhil Katyal	21,000	-
3	Amit Singh	95,850	-
4	Anil Persaud	23,880	-
5	Anita Cherian	-	60,860
6	Anita Elizabeth Cherian	9,500	1,62,821
7	Anita Ghai	5,000	-
8	Anup Koleiri	-	9,000
9	Arindam Banerjee	80,000	-
10	Awdhesh Tripathi	-	25,000
11	Balchand Prajapati	17,000	15,000
12	Benil Biswas	6,650	8,172
13	Bibnaz Thokchom Devi	4,92,855	-
14	Bindu KC	19,762	-
15	Budhaditya Das	-	12,383
16	DAYA CHAND	18,500	-
16	Debal C. Kar	95,252	56,745
17	Dharmender Kumar	-	2,880
18	Dhiraj Kumar Nite	42,902	1,33,080
19	Divya Chopra	28,296	-
20	Santosh Kumar Singh	15,000	30,000
21	Geetanjali Tyagi	24,000	-
22	Gulshan Bano	15,000	-
22	Ivy Dhar	-	44,335
23	Jagdish Kumar Tyagi	-	25,000
24	Kalindi Maheshwari	20,000	-
25	Khushbu Dubish	18,766	-
24	Kopal	1,29,084	25,000
25	Kranti Kumar	-	2,000
26	Kritika Mathur	90,000	-
26	Kunwar Gourav Singh	-	8,000



  
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## AUD-ANNUAL ACCOUNTS 2019-20

27	K Valentina	-	6,500
28	Manish Kumar Jain	1,670	-
29	Moggallan Bharti	1,41,095	1,41,095
30	Monishita Hajra Pande	-	25,000
31	Mrityunjay Tripathi	-	46,000
32	Ngoru Nixon	-	1,00,000
33	Nikhil Singh Charak	24,870	4,000
34	Nikki	3,000	-
35	N T Dihung	5,000	-
36	Oinam Hemlata Devi	-	10,000
37	Preeti Sampat	15,000	12,400
38	Pritpal Singh Randhawa	59,900	-
39	Priyasha Kaul	1,31,469	-
40	Pulak Das	48,900	-
41	Rachna Mehra	-	20,000
42	Rohit Negi	-	1,55,000
43	Sandeep Kumar ( Care Taker K.P)	17,500	-
44	Sandeep R Singh	-	20,000
45	Sarnika Sarkar	-	1,66,250
46	Santosh Sadanandan	84,330	-
47	Sayandeb Chowdhury	-	1
48	Shefalee Jain	1,29,030	32,000
49	Shelmi Sankhil	-	10,000
50	Smita Tewari Jassal	-	38,250
51	Sumana Datta	-	42,000
52	Surajit Sarkar	2,17,000	4,000
53	Suresh Babu	1,56,000	1,57,610
54	Tanuja Kothiyal	-	51,000
55	Taposik Banerjee	1,30,052	-
56	Upena Nath Singh	-	30,000
57	Venugopal Moddipati	-	35,000
58	Yogesh Snehi	17,802	-
	<b>Total</b>	<b>25,10,915</b>	<b>17,26,382</b>



  
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**Sub Schedule-8.2****GIA Accounts - Advances to Employees - Seed Money Grant for Research**

(Amount in Rs.)

S.NO	Particulars	2019-20	2018-19
1	Bidhan Chandra Dash	1,00,000	1,00,000
2	Pulak Das	-	25,000
3	Rinju Rasaily	-	95
	<b>Total</b>	<b>1,00,000</b>	<b>1,25,095</b>

**Sub Schedule-8.3****GIA Accounts - Advances to Employees - LTC Advance**

(Amount in Rs.)

S.NO	Particulars	2019-20	2018-19
1	Bidhan Chandra Dash	-	1,00,521
2	Gangmumei Kamei	-	13,541
3	NT Diheung	45,218	20,457
4	Ltc Adv to Ashish Patidar	53,700	-
5	Pranay Goswami	-	26,000
6	Pulak Das	75,600	67,500
7	LTC Adv to Rajan Krishnan	9,000	-
8	LTC Adv. to Sameer Saini	69,099	-
9	K. Valentina	11,645	-
	<b>Total</b>	<b>2,64,262</b>	<b>2,28,019</b>

**Sub Schedule-8.4****Fee Accounts - Advances to Employees - for Academic activities**

(Amount in Rs.)

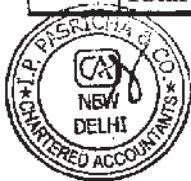
S.NO	Particulars	2019-20	2018-19
1	Anil Persaud	10,000	80,000
2	Aradhna Joanna Das	21,500	-
3	Anshu Gupta	-	-
4	Anuj Bhuwania	-	29,600
5	AUD GIA - A/c	20,509	20,509
6	Balchand Prajapati	-	20,000
7	Benil Biswas	51,106	1,12,606
8	Divya Chopra	57,769	-
	Harsh Kapoor	24,000	-



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## AUD-ANNUAL ACCOUNTS 2019-20

10	Kanwal Anil	22,000	-
11	Khushbhu Dublish	5,61,310	-
12	Kranti Kumar	24,000	-
13	Kritika Mathur	1,04,438	-
14	K. Valentina	-	31,000
15	Kopal	13,907	40,000
16	Pritpal Singh Randhawa	17,214	1,47,641
17	Santosh Kumar Singh	2,03,000	-
18	Sunalini Kumar	-	87,350
19	Tanuja Kothiyal	-	1,00,000
20	Geetanjali Tyagi	1,18,000	1,19,500
21	Moggllan Bharti	4,16,351	4,00,934
22	Nishant Solomon	-	20,000
23	Preeti Sampat	1,92,388	53,000
24	Shefalee Jain	-	1,70,000
25	Suchitra Balasubrahmanyam	52,622	-
26	Suresh Babu	3,83,200	3,74,600
27	Swati Shresth	21,000	-
28	Venugopal Maddipatti	1,39,886	1,37,350
29	Akha Kaihri Mao	15,990	-
30	Ankush Rathore	11,540	-
31	Anup Dhar	1,30,000	-
32	Bhargavi Sinha	23,700	-
33	Birla Institute Of Management Technology	24,000	-
34	Harpreet Kaur Sokhi	39,638	-
35	India International Centre	1,01,500	-
36	Kalindi Maheshwari	45,440	-
37	Karan Jain	22,100	-
38	Khushboo Sharma	28,260	-
39	Megha Mukherji	48,000	-
40	Praveen Singh (Dean SGA )	85,736	-
41	Pulak Das	1,57,880	-
42	Rohit Negi	13,000	-
43	Shivangini Srivastava	10,829	-
44	Yogesh Snehi	92,172	-
	<b>Total</b>	<b>33,03,985</b>	<b>19,44,090</b>



  
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**Sub Schedule-8.5****Projects Accounts - Advances to Employees - for CECED projects activities**

(Amount in Rs.)

S.NO	Particulars	2019-20	2018-19
1	Adeeb Bashar	-	26,100
2	Alaknanda Sanap	-	89,250
3	Bharti	-	50,100
4	Namrata Rawat	-	26,100
5	Nita Vinay Walimbe	-	1,39,450
6	Prachi Gupta	-	1,84,000
7	Sanno Srivastava	-	4,200
8	Rashim Pal	-	1,59,900
9	Vrinda Datta	2,73,403	1,69,897
	<b>Total</b>	<b>2,73,403</b>	<b>8,48,997</b>

**Sub Schedule-8.6****Projects Accounts - Advances to Employees - for JTT project activities**

(Amount in Rs.)

S.NO	Particulars	2019-20	2018-19
1	Anup Kumar Dhar	2,62,266	1,70,000
	<b>Total</b>	<b>2,62,266</b>	<b>1,70,000</b>

**Sub Schedule-8.7****Projects Accounts - Advances to Employees - for Miscellaneous projects activities**

(Amount in Rs.)

S.NO	Particulars	2019-20	2018-19
1	Sumangla Damodaran	50,000	-
2	Anandini Dar	15,000	
3	Divya Chopra	45,050	
4	Sumit Chowdhury	35,000	
5	Thokchom Bibinaz Devi	50,000	-
6	Kartik Dave	-	1,35,000
7	Pulak Das	-	2,26,800
	<b>Total</b>	<b>1,95,050</b>	<b>3,61,800</b>



  
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**AUD-ANNUAL ACCOUNTS 2019-20**

**Sub Schedule-8.8**

**Projects Accounts - Advances to Employees - for Ford Foundation**

**project activities (Amount in Rs.)**

S.NO	Particulars	2019-20	2018-19
1	Anup Dhar	24,000	-
2	Arpit Gaiind	26,000	
3	Vinisha Basnet	-	67,000
	<b>Total</b>	<b>50,000</b>	<b>67,000</b>

**Sub Schedule-8.9**

**Projects Accounts - Advances to Employees - for ECCC project**

**activities (Amount in Rs.)**

S.NO	Particulars	2019-20	2018-19
1	Vrinda Datta	47,703	63,000
	<b>Total</b>	<b>47,703</b>	<b>63,000</b>

**Sub Schedule-8.10**

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

**sponsored projects activities (Amount in Rs.)**

S.NO	Particulars	2019-20	2018-19
1	IIC	1,99,832	71,332
2	Kranti Kumar	20,000	40,000
3	Ankus Rathore	2,22,560	
4	Fariha Siddique	39,550	-
	<b>Total</b>	<b>4,81,942</b>	<b>1,11,332</b>

**Sub Schedule-8.11**

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

**miscellaneous purposes (Amount in Rs.)**

S.NO	Particulars	2019-20	2018-19
1	Tanya Chaudhry	-	2,18,100
2	Ashwin Verghese	83,886	-
	UGC Account Syndicate Bank	2,80,00,000	-
	<b>Total</b>	<b>2,80,83,886</b>	<b>2,18,100</b>



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**Sub Schedule-8.12**

**Projects Accounts - Advances to suppliers/ institutions for CECED**

**projects activities**

(Amount in Rs.)

S.NO	Particulars	2019-20	2018-19
1	Aide Et Action Bhopal	-	6,50,100
2	MnH Technologies Pvt Ltd	1,08,876	-
3	Vikramshila Education Res. Soct. Bangal	-	9,13,488
4	Bay Diligence	-	3,62,355
5	Durgabhai Deshmukh	-	11,92,500
6	Grammangal	-	5,55,380
7	Pragat Shikhan Sansthan	-	11,15,100
8	Tata Institute Of Social Science	-	16,79,000
	<b>Total</b>	<b>1,08,876</b>	<b>64,67,923</b>

**Sub Schedule-8.13**

**Projects Accounts - Advances to Suppliers/ Institutions for UGC**

**sponsored projects activities**

(Amount in Rs.)

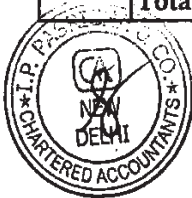
S.NO	Particulars	2019-20	2018-19
1	Turism and Hospitality Skill Council	28,800	-
	<b>Total</b>	<b>28,800</b>	<b>-</b>

**Sub Schedule-8.14**

**Projects Accounts - TDS refund receivable**

(Amount in Re )


S.NO	Particulars	2019-20	2018-19
1	TDS Receivable (Azim Premji Foundation for Development)	65,200	-
	<b>Total</b>	<b>65,200</b>	<b>-</b>



  
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<b>Sub Schedule-8.15</b>			
<b>GIA Accounts - Advances to Suppliers/ Institutions</b>			<b>(Amount in Rs.)</b>
<b>S.NO</b>	<b>Particulars</b>	<b>2019-20</b>	<b>2018-19</b>
1	All India Reporter Pvt. Ltd.	-	64,800
2	Association of Indian Universities	50,000	50,000
3	DDO (HQ), Delhi Fire Service New Delhi	-	10,000
4	OML Entertainment (P) Ltd.	2,36,000	2,36,000
5	Society for Environmental Communications	1,250	1,250
6	AUD (ACIIE)	10,40,000	10,00,000
7	Centre for Training & Social Research	70,000	70,000
8	Constitution Club of India	21,593	21,593
9	Global Compact Network	7,700	7,700
10	Healthcare Sector Skill Council	35,200	12,000
11	India International Centre	3,65,463	8,09,789
12	India Islamic Cultural Centre	30,000	96,528
13	INFLIBNET Centre	21,740	-
14	Intelligent Communication Systems India Ltd.	3,14,421	-8,82,458
15	Member Secretary NCTE	1,51,000	1,51,000
16	Retailers Association's Skill Council of India	1,00,600	70,400
17	Shastri Indo Canadian Institute	50,000	50,000
18	SMS water grace BMW Pvt Ltd	2,500	2,500
19	Tourism and Hospitality Skill Council	88,000	59,200
20	NNS Events & Exhibitions Pvt. Ltd.	-	1,14,840
	<b>Total</b>	<b>25,85,467</b>	<b>19,45,142</b>



  
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<b>Sub Schedule-8.16</b>			
<b>GIA Accounts - Amount recoverable from staff</b>			<b>(Amount in Rs.)</b>
<b>S.NO</b>	<b>Particulars</b>	<b>2019-20</b>	<b>2018-19</b>
1	Dhirendera Dutt Dangwal	8,634	8,634
2	M A Sikandar	37,995	37,995
3	Satyketu sankrit	-	1,062
4	Saurbah	1,705	1,705
5	Vikramaditya Sahai (TDS Recov.)	3,090	3,090
	<b>Total</b>	<b>51,424</b>	<b>52,486</b>

<b>Sub Schedule-8.17</b>			
<b>GIA Accounts - Amount recoverable from vendors</b>			<b>(Amount in Rs.)</b>
<b>S.NO</b>	<b>Particulars</b>	<b>2019-20</b>	<b>2018-19</b>
1	Harish Hospitality	9,285	9,285
2	Kamal Kumar	28,125	28,125
	<b>Total</b>	<b>37,410</b>	<b>37,410</b>

<b>Sub Schedule-8.18</b>			
<b>GIA Accounts - Advances to suppliers/ institutions from Karampura Campus account</b>			<b>(Amount in Rs.)</b>
<b>S.NO</b>	<b>Particulars</b>	<b>2019-20</b>	<b>2018-19</b>
1	O M L Entertainment Private Limited	-	-
2	Tourism & Hospitality Skill Council	30,400	30,400
3	W & Service Pvt. Ltd.	-	-
	<b>Total</b>	<b>30,400</b>	<b>30,400</b>

<b>Sub Schedule-8.19</b>			
<b>Fee Accounts - Advances to suppliers/ vendors</b>			<b>(Amount in Rs.)</b>
<b>S.NO</b>	<b>Particulars</b>	<b>2019-20</b>	<b>2018-19</b>
1	Corporate Flyers Ltd (SBPPSE)	99,000	-
2	Eventz Unlimited (SBPPSE)	63,000	-
	<b>Total</b>	<b>1,62,000</b>	<b>-</b>



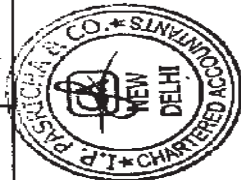
  
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**AMBEDKAR UNIVERSITY DELHI**

**Sub Schedule-8A**

**Capital Account - Advances to PWD for works**

		(Amount in Rs.)			
S.No	Name of the Division	Opening Balance	Advance paid during the year	Adjustments during the year	Closing Balance
1	Advance to PWD	41,31,374	-	-	41,31,374
2	Executive Engineer, BPD B 122 PWD Delhi	17,06,624	-	-	17,06,624
3	Executive Engineer, (Civil) PWD Div 323	2,95,37,496	2,29,91,627	3,03,77,268	2,21,51,855
4	Executive Engineer, Elect. - B - 141 - PWD	7,73,450	-	-	7,73,450
5	Executive Engineer (Electrical) Div. No. 353	19,36,000	-	-	19,36,000
6	Executive Engineer (E) PWD EMD 451	1,23,55,286	-	1,17,36,825	6,18,461
7	Executive Engineer F-111 Pwd New Delhi	37,93,476	-	-	37,93,476
8	Executive Engineer M-241 PWD	27,11,92,000	-	-	27,11,92,000
9	Executive Engineer M-241 PWD	24,37,864	-	-	24,37,864
	<b>Total</b>	<b>32,78,63,570</b>	<b>2,29,91,627</b>	<b>4,21,14,093</b>	<b>30,87,41,104</b>



*(Signature)*

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## AMBEDKAR UNIVERSITY DELHI

### SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2020

#### SCHEDULE 9- ACADEMIC RECEIPTS

Amount in Rupees

Particulars	Annexure	2019-20	2018-19
<b>FEES FROM STUDENTS</b>			
<b>Academic :</b>			
1. Tuition Fees	10	13,32,73,322	7,36,65,378
2. Admission Fees		1,15,20,868	-
3. Enrolment Fees		-	-
4. Library Admission Fees		-	-
5. Laboratory Fees		-	-
6. Art & Craft		-	-
7. Registration Fees		-	-
8. Student Welfare Fund		30,25,875	-
8. Syllabus Fee		-	-
<b>Total (A)</b>		<b>14,78,20,065</b>	<b>7,36,65,378</b>
<b>Examinations :</b>			
1. Admission Test Fees		-	-
2. Annual Examination Fees		-	-
3. Mark Sheets, Certificates		-	-
4. Entrance Examination Fees		-	-
<b>Total (B)</b>		<b>-</b>	<b>-</b>
<b>Other Fees :</b>			
1. Identity Card Fee		5,750	-
2. Fine/ Miscellaneous Fees/Penalty Fees		5,75,442	3,97,496
3. Medical Fees		-	-
4. Transportation Fees		-	-
5. Hostel Fees		-	-
<b>Total (C)</b>		<b>5,81,192</b>	<b>3,97,496</b>
<b>Sale of Publications :</b>			
1. Sale of Admission Forms		-	-
2. Sale of Syllabus and Question Paper		-	-
3. Sale of prospectus including admission forms		-	-
<b>Total (D)</b>		<b>-</b>	<b>-</b>
<b>Other Academic Receipts</b>			
1. Registration fee for workshops, programmes, Processing Fee		39,000	-
2. Registration fees (Academic Staff College)		2,575	-
3. Other Academic Receipt		11,86,520	-
<b>Total (E)</b>		<b>12,28,095</b>	<b>-</b>
<b>Grand Total (A+B+C+D+E)</b>		<b>14,96,29,352</b>	<b>7,40,62,874</b>

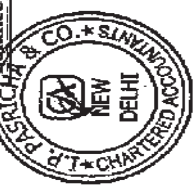


  
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(Amount in Rs.)

Particulars	Plan			2019-20	2018-19
	GIA Salary	General	GIA Capital Assets		
Balance B/f	20,67,59,458	-1,04,19,849	51,11,17,064	70,74,56,673	36,15,10,307
Add: Adjustment of Unspent Grant	-2,03,23,270	3,16,63,854	9,09,08,340	10,22,48,924	-
Unspent Grant As per DHE sanction order.	18,64,36,188	2,12,44,005	60,20,25,404	80,97,05,597	-
Add: Receipts during the Year	70,00,00,000	20,00,00,000	-	90,00,00,000	95,00,00,000
- Unspent Grant As per DHE sanction order (Adjustment)	-	-	-	-	-
- Amount transferred back from UDF	-	92,45,377	-	92,45,377	-
- Amount of Interest earned on depositing GIA fund	42,04,989	18,41,117	60,02,499	1,20,48,605	82,03,993
- Ground Rent transferred from capital to GIA General relating to 2017-18 wrongly charged to capital expenditure	-	-	-	-	8,18,46,000
Total	89,06,41,177	23,23,30,499	60,80,27,903	1,73,09,99,579	1,40,15,60,300
Less: Payments during the Year					
- Property Tax paid for the period prior to handing over to AUD in respect of Rohini Land amt accepted by DHE.	-	-	-	-	-
Total	89,06,41,177	23,23,30,499	60,80,27,903	1,73,09,99,579	1,40,15,60,300
Less: Refund to UGC	-	-	-	-	-
Balance	89,06,41,177	23,23,30,499	60,80,27,903	1,73,09,99,579	1,40,15,60,300
Less : Utilised for Capital Expenditure (A)	-	-	10,08,20,870	10,08,20,870	13,74,30,887
Balance	89,06,41,177	23,23,30,499	50,72,07,033	1,63,01,78,709	1,26,41,29,813
Less : Utilised for Revenue Expenditure (B)	44,03,18,632	22,54,18,402	-	66,57,37,034	55,66,72,940
Balance of (C)	45,03,22,545	69,12,097	50,72,07,033	96,44,41,675	70,74,56,673



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## AMBEDKAR UNIVERSITY DELHI

### SCHEDULE 11- INCOME FROM INVESTMENTS

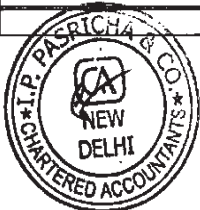
(Amount in Rs.)

Particulars	Annexure	GIA		Fees	
		2019-20	2018-19	2019-20	2018-19
<b>1. Interest</b>					
a. On Government Securities		-	-	-	-
b. Other Bonds/ Debentures		-	-	-	-
<b>2. Interest on Term Deposits</b>					
- Interest on Fixed Deposit		-	-	-	-
<b>3. Interest accrued but not due on Term Deposits/ Interest bearing advances to employees</b>		-	-	-	-
<b>4. Interest on Savings Bank Accounts</b>		-	-	-	-
<b>5. Others (Specify)</b>		-	-	-	-
<b>Total</b>		-	-	-	-
<b>Less: Interest Transferred to Grant in Aid</b>		-	-	-	-
<b>Balance</b>		-	-	-	-

### SCHEDULE 12: INTEREST EARNED

(Amount in Rs.)

Particulars	Annexure	GIA		Fees	
		2019-20	2018-19	2019-20	2018-19
<b>1. On Savings Account with scheduled banks</b>		1,20,48,605	82,03,993	30,51,675	32,30,403
<b>2. On Loans</b>					
a. Employees/Staff					
b. Others					
<b>3. On Debtors and Other Receivables</b>					
<b>Total</b>		1,20,48,605	82,03,993	30,51,675	32,30,403
<b>Less: Interest Transferred to Grant in Aid</b>		1,20,48,605	82,03,993	-	-
<b>Balance</b>		-	-	30,51,675	32,30,403



  
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**AMBEDKAR UNIVERSITY DELHI**

**SCHEDULE 13 - OTHER INCOME**

(Amount in Rs.)

Particulars	Annexure	2019-20	2018-19
<b>A. Income from Land and Buildings</b>			
1. Hostel Room Rent		-	-
2. License Fee		4,73,231	8,50,685
3. Hire Charges of Auditorium/Play Ground/Convention Centre, etc		-	-
4. Electricity charges recovered		-	-
5. Water charges recovered		-	3,688
<b>Total (A)</b>		<b>4,73,231</b>	<b>8,54,373</b>
<b>B. Sale of Institute's Publications</b>			
<b>C. Income from holding events</b>			
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)		-	-
<b>B. Others</b>			
1. Income from Consultancy		-	-
2. RTI Fees		697	2,345
3. Income from Royalty		-	-
4. Sale of application form (recruitment)		-	-
5. Misc. receipts (Sale of tender form, waste paper, etc.)		1,18,268	5,45,737
6. Profit on Sale/disposal of Assets		-	-
a) Owned assets		-	-
b) Assets received free of cost		-	-
7. Grants/Donations from Institutions, Welfare Bodies and International Organisations		-	-
4. Others (specify)			
- Photocopy Charges		27,069	26,287
- Misc. Income		13,065	2,16,779
- Sponsorship		-	45,000
- Election Fees		-	25,000
- National Info Centre Service		-	19,365
- Tata Institute of Social Science		-	11,128
- ID Card Fees		-	3,850
- Library Fine		-	1,57,500
- Degree Fees		5,500	3,000
- Crench ( Receipt)		53,400	-
- Trf from UDF		-	-
-Electricity Charges Receipt		18,496	-
<b>Total (B)</b>		<b>2,36,495</b>	<b>10,56,091</b>
<b>Total (A+B+C+D)</b>		<b>7,09,726</b>	<b>19,10,464</b>
- Overhead - Project		14,33,741	16,61,684
<b>Total (E)</b>		<b>14,33,741</b>	<b>16,61,684</b>
<b>Grand Total (A+B+C+D+E)</b>		<b>21,43,467</b>	<b>35,72,148</b>



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

Particulars	Annexure	2019-20	2018-19
1. Academic Receipts (Thesis Fees)		-	12,000
2. Income from Investments		-	-
3. Amount Written Back		-	-
4. Other Income		54,293	-
Total		54,293	12,000



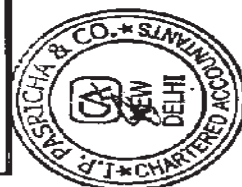
  
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AMBEDKAR UNIVERSITY DELHI

SCHEDULE 15- STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

(Amount in Rs.)

Particulars	Annexure	2019-20			2018-19		
		Teaching	Non-Teaching	Total	Teaching	Non-Teaching	Total
a) (i) Salaries and Wages	11	22,04,68,267	6,41,69,875	28,46,32,142	15,66,51,443	5,56,74,033	21,23,25,476
(ii) Salaries of Visiting Professor	12	2,71,01,570	-	2,71,01,570	2,96,45,934	-	2,96,45,934
b) Allowances and Bonus	13	6,83,51,318	1,73,16,886	8,56,68,204	9,86,89,802	1,19,50,765	11,06,40,567
c) Contribution to Other Fund				-			
- NPS University Contribution		2,80,88,780	51,49,257	3,32,33,037	1,56,25,555	17,40,508	1,73,66,063
- CPF University Contribution(NT)		-	2,52,000	2,52,000	-	-	-
d) Staff Welfare Expenses		4,50,642		4,50,642	4,14,652		4,14,652
e) Retirement and Terminal Expenses	14	3,47,88,086	4,81,335	3,52,69,421	2,38,63,809	1,24,65,471	3,63,29,280
f) LTC Facility	15	15,85,839	1,32,223	17,18,062	24,80,317	8,56,466	33,36,783
g) Medical Facility	16	20,29,247	19,37,871	39,67,118	-	44,63,359	44,63,359
h) Children Education Allowance	17	6,51,000	3,08,412	9,59,412	-	10,90,638	10,90,638
i) Honorarium	18	6,58,065	-	6,58,065	5,07,000	-	5,07,000
j) Others (License Charges)	19	-	-	-	6,954	-	6,954
<b>Total</b>		<b>38,41,67,814</b>	<b>8,97,41,859</b>	<b>47,39,09,673</b>	<b>32,78,85,466</b>	<b>8,82,41,240</b>	<b>41,61,26,706</b>



*(Signature)*

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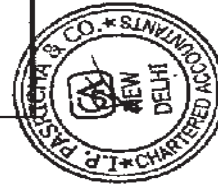
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**AMBEDKAR UNIVERSITY DELHI**

**SCHEDULE 15 A- EMPLOYEES RETIREMENT AND TERMINAL BENEFITS**

Particulars	Pension	Gratuity	Leave Encashment	(Amount in Rs.)	
				Total	
Opening Balance as on 1st April, 2019	-	4,98,06,670	4,36,94,820	9,35,01,490	
Addition : Capitalized value of Contributions Received from other Organizations	-	-	-	-	
<b>Total (a)</b>	-	4,98,06,670	4,36,94,820	9,35,01,490	
Less- Actual Payment during the year (b)	-	-	-	-	
Balance Available c ( a-b )	-	4,98,06,670	4,36,94,820	9,35,01,490	
Provision required as per Actuarial Valuation (d)	-	6,62,14,795	5,97,12,890	12,59,27,685	
A. Provision to be made in the current year (d-c)	-	1,64,08,125	1,60,18,070	3,24,26,195	
<b>Total</b>	-	6,62,14,795	5,97,12,890	12,59,27,685	



  
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# AUD-ANNUAL ACCOUNTS 2019-20

## AMBEDKAR UNIVERSITY DELHI

### SCHEDULE 16- ACADEMIC EXPENSES

(Amount in Rs.)

Particulars	Annexure	2019-20	2018-19
a) Laboratory Expenses		-	-
b) Field Work / Participation in Conferences			
- Field Based Learning		4,72,654	6,37,897
- Research Project		40,51,830	46,98,786
c) Expenses on Seminars / Workshops			
- Seminar /conference /Workshop/function		52,12,189	86,50,877
- Consultative meeting		6,94,698	22,75,772
- Meeting of Statutory Bodies		14,94,896	10,48,315
- Selection Committee		3,01,551	6,21,801
d) Payment to Visiting faculty	20	1,36,60,816	1,29,06,560
e) Examination		7,02,646	3,03,687
f) Student Welfare Expenses		30,08,895	
g) Admission Expenses		58,54,138	
h) Convocation Expenses		18,38,632	22,63,567
i) Publications			
- Journals / Periodicals / Subscription/Softwares		2,02,640	1,98,176
j) Stipend/means-cum-merit scholarship			
- Stipends/ Prizes / Awards		1,67,90,273	1,02,52,569
- Stipend to Library Trainee		9,94,774	10,72,341
k) Subscription Expenses		4,91,340	1,93,751
l) Others			
- Professional Development Of Faculty & Staff		3,45,186	4,99,191
- Earn While You Learn Scheme		1,07,405	13,600
- Gym/ Games/ Sports		3,19,634	5,19,990
- New Initiatives		38,16,322	31,60,169
- Seed Money Expenses		-	17,51,198
- Travel Allowance (Foreign)		15,91,150	22,01,914
- Recruitment Fee Refund		1,54,750	-
- Fee Waiver		4,73,88,724	-
- Fee Refund		64,96,991	-
<b>Total</b>		<b>11,59,92,134</b>	<b>5,32,70,161</b>



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**AMBEDKAR UNIVERSITY DELHI**

**SCHEDULE 17- ADMINISTRATIVE AND GENERAL EXPENSES**

(Amount in Rs.)

Particulars	Annexure	2019-20	2018-19
<b>A. Infrastructure</b>			
a) Electricity and Power		1,31,21,851	1,02,61,104
b) Water Charges		23,67,579	19,34,059
c) Rent, Rates and Taxes (including property tax)		4,07,46,416	3,69,79,353
<b>Total (A)</b>		<b>5,62,35,846</b>	<b>4,91,74,516</b>
<b>B. Communication</b>			
e) Postage and Stationery		84,845	46,080
f) Telephone, Fax and Internet Charges		31,86,516	41,71,865
<b>Total (B)</b>		<b>32,71,361</b>	<b>42,17,945</b>
<b>C. Others</b>			
g) Printing and Stationery (consumption)		48,16,391	74,84,820
h) Travelling and Conveyance Expenses	21	14,51,944	22,81,525
i) Hospitality		9,10,054	7,64,003
j) Auditors Remuneration		2,48,035	8,33,225
k) Professional Charges		23,39,590	19,91,634
l) Advertisement and Publicity		12,91,380	7,44,741
m) Others	22	6,87,53,467	5,33,08,852
<b>Total C</b>		<b>7,98,10,841</b>	<b>6,74,08,800</b>
<b>Total (A+B+C)</b>		<b>13,93,18,068</b>	<b>12,08,01,261</b>

**SCHEDULE 18-TRANSPORTATION EXPENSES**

(Amount in Rs.)

Particulars	Annexure	2019-20	2018-19
I. Vehicle (Taxi) Hiring expenses		38,62,074	73,20,573
<b>Total</b>		<b>38,62,074</b>	<b>73,20,573</b>



  
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**AUD-ANNUAL ACCOUNTS 2019-20****AMBEDKAR UNIVERSITY DELHI****SCHEDULE 19- REPAIRS & MAINTENANCE**

Particulars	Annexure	(Amount in Rs.)	
		2019-20	2018-19
a) Buildings		1,16,600	1,20,119
b) Furniture & Fixtures		18,880	2,01,143
c) Plant & Machinery		26,11,508	-
d) Office Equipment		64,25,910	46,52,185
e) Computers		-	7,82,373
f) Laboratory & Scientific equipment		-	-
g) Audio Visual equipment		-	7,80,485
h) Cleaning Material & Services		1,18,93,213	1,23,42,032
i) Book binding charges		-	-
j) Gardening		9,84,824	25,40,798
k) Estate Maintenance		2,00,000	3,11,528
l) Others			
- General (Repair & Maintenance for Karampura Flats)		1,06,322	98,789
- Renovations from Capital A/c		-	4,58,637
<b>Total</b>		<b>2,23,57,257</b>	<b>2,22,88,089</b>



  
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AMBEDKAR UNIVERSITY DELHI

**SCHEDULE 20- FINANCE COSTS**

(Amount in Rs.)

Particulars	Annexure	2019-20	2018-19
Bank Charges			
- GIA		1,02,477	13,075
- Fees		80,080	48,758
Total		1,82,556	61,833

**SCHEDULE 21: OTHER EXPENSES**

(Amount in Rs.)

Particulars	Annexure	2019-20	2018-19
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	Annexure	2019-20	2018-19
1. Establishment Expenses		-	-
2. Academic Expenses		-	24,39,605
3. Administrative Expenses		-	30,79,939
4. Transportation Expenses		-	-
5. Repairs & Maintenance		-	11,00,677
6. Other Expenses			
- Ground Rent - Dheerpur Campus		98,30,711	7,02,80,660
- Expenses as per revised UC as sanction by DHE		10,22,48,924	-
Total		11,20,79,635	7,69,00,881

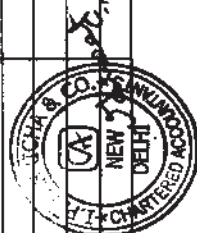


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AMBEDKAR UNIVERSITY DELHI 2019-20  
NPS TIER - I ACCOUNT  
BALANCE SHEET AS AT 31st MARCH, 2020

	2018-19	LIABILITIES	2019-20	2018-19	ASSETS	2019-20	2018-19
		NPS Tier - I Account			NPS Tier - I Account		
		Faculty Staffs			Subscription and Contribution due for 3/15		
		Opening Balance	1,00,79,341				
	74,87,781	Add: NPS Contributions	4,78,66,198				
	3,07,50,166	Add: NPS Contributions Transferred Received	1,56,586				
	-	Add: Adjusted From Interest					
	2,81,15,268	Less: Transferred to NSDL	4,53,90,813				
	43,338	Less: Excess Contribution Refund					
	1,00,79,341			1,27,11,312	2,30,39,090	2,09,84,545	2,30,39,090
		Administrative Staffs					
		Opening Balance	5,85,228				
	8,15,480	Add: NPS Contributions	86,95,855				
	33,96,424	Add: NPS Contributions Transferred Received	34,567				
	36,11,968	Less: Transferred to NSDL	81,73,646				
	14,706	Less: Excess Contribution Refund					
	5,85,228			11,42,004			
		Bank Interest					
		Opening Balance	52,77,336				
	44,04,798	Add: Interest received during year	8,52,968				
	8,73,956	Less: Transferred to NSDL/ Payment					
	-	Less: Adjustment from Interest	60,94,623				
	1,418	Less: Bank Charges	1,637				
	52,77,336			94,044			
		Corpus Fund					
		Opening Balance	70,97,185				
	70,97,185			70,97,185			
	2,30,39,090	Total	2,09,84,545	2,30,39,090	Total	2,09,84,545	2,30,39,090

*(Signature)*  
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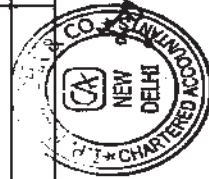
AMBEDKAR UNIVERSITY DELHI 2019-20					
NPS TIER - I ACCOUNT					
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2020					
2018-19	EXPENDITURE	2019-20	2018-19	INCOME	2018-19
-	Interest Credited to Subscribers' Accounts	-	-	Interest Earned on Investment	-
-	Bank Charges	-	-	Interest from Saving Account	-
				Less: Interest Accrued 31.03.19	
-	Excess of Income over Expenditure	-	-	Interest Accrued but not due	-
-	Total	-	-	Total	-

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AMBEDKAR UNIVERSITY DELHI 2019-20					
NPS TIER - I ACCOUNT					
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2020					
RECEIPT	2019-20	2018-19	PAYMENT	2019-20	2018-19
Opening Balance as on 01.04.2019	2,30,39,090	1,98,05,244	Interest Earned on Investment	-	-
			Investment	-	-
NPS Tier-I Account			NPS Contribution Transfer to NSDL	5,35,64,459	3,17,27,236
Employee's Subscription					
Faculty Staffs	2,04,24,868	1,53,75,083			
Administrative Staffs	37,17,231	16,98,212	Interest Paid	60,94,623	
University Contribution			Bank Charges	1,637	1,418
Faculty Staffs	2,75,97,916	1,53,75,083			
Administrative Staffs	50,13,191	16,98,212	NPS amount adjusted		
Interest received on Investment			Excess Contribution Refund	-	58,046
Interest on saving Bank Account	8,52,968	8,73,956			
Investment Encashed			Closing Balance (Bank A/c)	2,09,84,545	2,30,39,090
Total	8,06,45,264	5,48,25,790	Total	8,06,45,264	5,48,25,790



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**significant Accounting  
Policies  
&  
Notes to accounts  
2019-20**





## AMBEDKAR UNIVERSITY DELHI

### SCHEDULE-23

#### SIGNIFICANT ACCOUNTING POLICIES

#### 1. BASIS FOR PREPARATION OF ACCOUNTS

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

#### 2. REVENUE RECOGNITION

- Fees from Students collected separately for each semester and Interest on Savings Bank account are accounted on cash basis.
- Interest on Investments is accounted for on accrual basis.

#### 3. FIXED ASSETS AND DEPRECIATION

- 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.
- 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	0%
ii. Buildings	0%
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%

##### Intangible Assets (Amortization):

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

- Depreciation is provided for the whole year on the additions during the year.
- Assets acquired from project is not taken into fixed asset of AUD, the same will be taken into AUD stock after the completion of project and on physically handing over to GIA. This will however be subject to Project terms and conditions.
- At present, no such assets are taken into the Asset Register which was purchased out of Project Funds.
- Where an asset is fully depreciated, it will be carried at a residual value of Re 1 in the Balance Sheet and not be further depreciated. Therefore, depreciation is calculated on the additions of each year separately at the rate of depreciation for that asset head.



Page 1   
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Annual Accounts F.Y. 2019-20

**AMBEDKAR UNIVERSITY DELHI**

- g. Assets, the individual value of each of which is Rs. 2000 or less (except Library Books) are treated as Small Value Assets, 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.

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

**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.

**RETIREMENT BENEFITS**

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

**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.

**earmarked/ENDOWMENT FUNDS**

The following long term funds are earmarked for specific purposes.

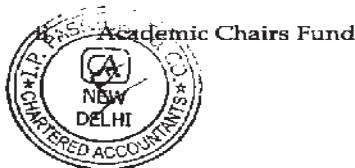
- i. Scholarship
- ii. Learning Enhancement
- iii. Student Welfare Fund
- iv. Application Fee

Each of the funds has a separate bank account. Interest on Savings Bank Accounts 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 UDF in Ambedkar University Delhi

- i. Student Travel and Exchange Programme Fund



Page 2

  
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Annual Accounts F.Y. 2019-20



## AMBEDKAR UNIVERSITY DELHI

- 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 for all the Endowment funds, as the uninvested balances against them are negligible

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

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

### 9. GOVERNMENT AND UGC GRANTS

Government Grants and UGC grants are accounted for on realization basis. However, where a sanction for release of grant pertaining to the financial year is received before 31 " March and the grant is actually received in the next financial year, the grant is accounted on accrual basis and an equal amount is shown as Amount in Transit.

### 10. SPONSORED PROJECTS

- a. In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the head "Current Liabilities and Provisions -Current Liabilities -Other Liabilities -Receipts against ongoing sponsored projects." As and when expenditure is incurred /advances are paid against such projects, or the concerned project account is debited with allocated overhead charges, the liability account is debited.
- b. In addition to the Earmarked Fund for the Junior Research Fellowships funded by the University Grants Commission, Fellowships and Scholarships are also sponsored by various organizations. These are accounted in the same way as Sponsored Projects except that the expenditure generally is only on disbursement of Fellowships and Scholarships, which may include allowances for contingent expenditure by the Fellows and scholars.
- c. The Institution itself also awards Fellowships and Scholarships, which are accounted as Academic expenses.

### 11. INCOME TAX

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



  
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**AMBEDKAR UNIVERSITY DELHI****SCHEDULE-24****NOTES TO ACCOUNTS****1. FIXED ASSETS:**

- a. Additions in the year to Fixed Assets in Schedule 4 include Assets purchased out of Plan Funds.
- b. Depreciation Amounting to Rs. 7,60,86,157 is charged during the financial year.
- c. Fixed assets as set out in Schedule 4 do not include assets purchased out of funds of sponsored projects, held and used by the Institution, as project contracts include stipulations that all such assets purchased out of projects funds will remain the property of the sponsors.
- d. Initial expenses such as Electricity Charges, Security Expenses and Repair/Renovation of boundary wall on construction work at Dheerpur, Rohini and Madrasa road Campuses are charged to preliminary expenses of the respective campuses and shown as Work - in - Progress.

<b>2. EXPENDITURE IN FOREIGN CURRENCY:</b>	
a. Seminar Conference	Rs. 2,33,623/-
b. Membership & Subscription	Rs. 81,036/-
c. Purchase of E-Journals	Rs. 21,50,880/-

**3. CURRENT ASSETS, LOAN AND ADVANCES**

In the opinion of the Management, the current assets, Loans, Advances and Deposits have a value on realization in the ordinary course, equal at least to the aggregate amount shown in the Balance Sheet.

4. The accounts of the university are prepared in accordance with the revised format of financial statements and schedules as circulated by the Ministry of Human Resource Development, Department of Higher Education.
5. The previous year's figures have been rearranged and regrouped, wherever necessary.
6. Figures in the final accounts have been rounded off to the nearest rupee.
7. Schedules 1 to 24 are annexed to and form an integral part of the Balance Sheet as at 31<sup>st</sup> March, 2020 and the Income & Expenditure account for the year ended on that date.



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## AMBEDKAR UNIVERSITY DELHI

8. Necessary changes / updates are being made in the financial statements for the FY 2019-20 in compliance with provisional comments issued by office of the principal Accountant General (Audit), Delhi for inclusion in separate Audit Report (SAR) of the Comptroller and Auditor General (CAG) of India on the Annual Accounts of Dr. B.R. Ambedkar University Delhi for the Financial Year 2018-19. The impact on the financial statements are as follows:

### 10.1. Comment - 1:

**Current Liabilities and Provision (Schedule - 3) - Rs. 11,192.81 lakh**

**Other Liabilities, Amount Payable (Annexure - 6) - Rs. 1,347.99 lakh**

DDA allotted a land measuring 17.1956 hectare at Dheerpur, Phase - I to the Ambedkar University, Delhi (University) on perpetual leasehold basis with annual ground rent @ 2.5% per annum of the total premium. However, DDA had actually allotted only 16.24 hectare of land to the Department of Higher Education (DHE) which was subsequently transferred to the University. Further, another piece of land measuring 3.76 hectares costing Rs. 2788.74 lakh was also handed over to University on 29.07.2016. As per terms and conditions of allotment, ground rent was payable annually @ 2.5% of the total premium. University had not made the payment of ground rent in respect of these pieces of land till date. As such it created a liability of Rs. 1044.81 lakh against Ground Rent (Dheerpur) under the head current Liabilities and provisions (Schedule 3) in the year 2018-19, which accounts for ground rent against land measuring 17.1956 hectares and 3.76 hectare. The University should have created liability of only Rs. 993.19 lakh against ground rent of land measuring 20 hectare (16.24 plus 3.76) actually possessed by it. Thus, University had created excess liability of Rs. 51.62 lakh (Rs. 1044.81 minus Rs. 993.19) for ground rent payable.

This resulted in overstatement of 'Current liabilities and Provisions' (Schedule - 3) and 'Rent, Rates and Taxes' in 'Administrative and General Expenses' (Schedule - 17) by Rs.51.62 lakh each.

### Rectification Done:

The matter has been reviewed and it has been found that the University is required to create liability for plots measuring 16.24 hectares and 3.76 hectares actually possessed by it instead of plots measuring 17.1956 hectares and 3.76 hectares. Further it has been noticed that due to upward revision of Premium Rate by DDA and consequent upward revision of Annual Ground Rent payable to DDA the University was required to book higher liability of Rs. 1143.12 lakhs instead of liability of Rs. 1044.81 lakh already made. The short booking of liability of Rs. 98.31 lakhs for period upto 31.03.2019 has been rectified through Schedule-22 'Prior period expenses' and Schedule-3 'Current liabilities and Provisions'. Correct liability of Rs. 370.84 lakhs has been booked for FY 2019-20 through Schedule-17 'Administrative and General Expenses' and Schedule-3 'Current liabilities and Provisions'.

### 10.2. Comment - 2:

**Earmarked/ Endowment Funds (Schedule -2) - Rs. 3832.72 Lakh**

**University Development Fund (UDF) (Schedule 4A) - Rs. 2855.13 Lakh**

The University received an amount of Rs. 1147.58 lakh as tuition fee during the year 2018-19, out of which Rs. 469.61 lakh was transferred to UDF totaling Rs. 540.70 lakh which included interest/ adjustment and overhead income / other income and shown under the head current liabilities and provisions (Schedule - 3). However, the University did not show the transfer amount in the amounts (Endowment Funds - Fees Schedule 2 A). This result in understatement of UDF by Rs. 540.70 lakh and overstatement of other 'Liabilities' (Annex - 10A) under 'Current Liabilities and Provisions' (Schedule - 3) by like amount.

### Rectification Done:

UDF transfer in abovementioned Schedules has been done as per Audit Observation.



Page 2   
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Annual Accounts F.Y. 2019-20

**AMBEDKAR UNIVERSITY DELHI****10.3. Comment - 3:****Interest Earned on GIA (Schedule - 12) - 82.04 lakh**

As per conditions of Grants, the institution/ University will ensure that the funds are utilized for the purpose only for which they were prescribed.

During 2018-19, University has shown interest earned on GIA salary, GIA other and GIA Capital Assets in S/B accounts of schedule banks as Rs. 82.04 lakh. However, the University transferred the whole amount of interest to GIA other (General) for adjusting excess expenditure against GIA (General / Other). Also, the Expenditure figure of GIA other reflects in minus Rs. 104.20 lakh, which is incorrect treatment of GIA. This resulted in overstatement of GIA (Other) by Rs. 104.20 lakh and understatement of balance of GIA salary and GIA Capital by the like amount.

**Rectification Done:**

Interest earned under different GIA heads has been credited separately under respective heads separately as per Audit Observation.

**10.4. Comment - 4****Academic Receipts (Schedule - 9) - Rs. 740.62 lakh**

The above did not include income from tuition fee amounting to Rs. 410.93 lakh. University directly deducted Rs. 71.52 lakh as tuition fee refund and Rs. 339.41 lakh as fee waiver without routing it through Income and Expenditure account. This result in understatement of 'Academic Receipts' and 'Excess of Income over Expenditure' by Rs. 410.93 lakh each.

**Rectification Done:**

Tuition fees, tuition fees refund and tuition fees waiver have been explicitly routed through Schedule-9 'Academic Receipts' and Schedule-16 'Academic Expenses' as per Audit Observation.

**10.5. Comment - 5:****Other Income (Schedule 13) Rs. 2,06,350/-**

The above balance included income of Rs. 2,06,350/- pertaining to Library fine, Sponsorship and ID card fee which was not taken to Academic Receipts (Schedule - 9) as per MHRD Guidelines for account of Central Higher Education Institutions. This has resulted in understatement of 'Academic Receipts' (Schedule 9) by Rs. 2,06,350/- and overstatement of 'other Income' (Schedule 13) to the same extent.

**Rectification Done:**

As per Audit observation, aforesaid incomes have been booked under Schedule-9 'Academic Receipts' instead of Schedule-13 'Other Income'.

**10.6. Comment - 6:****Depreciation (Schedule 4) - Rs. 494.81 lakh**

As per Section 32 of Income Tax Act 1961:

- i. Depreciation is allowed only if the asset is put to use in the year of purchases, and
- ii. If an asset is used for a period of 180 or more in the previous year then it will be eligible for full rate depreciation whatever applicable to the asset. If the asset is used for less than 180 days then it will be depreciated at half the rate.

University charged depreciation at full rates on a total value of Rs. 494.81 lakh of various tangible and intangible assets instead of at half the rates on assets which were purchased (Oct- 2018 to march 2019) and used for less than 180 days and detailed below:



Page 3

Annual Accounts F.Y. 2019-20

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## AMBEDKAR UNIVERSITY DELHI

S. No.	Name of Assets	Rate of Depreciation	Amount	Depreciation at full rate	Depreciation at half the rates	Difference
(a)	(b)	©	(d)	(e)	(f)	G=(e-f)
1.	Book	10.0%	127.76	12.77	6.38	6.38
2.	Computer & Peripherals	20.0%	80.35	16.07	8.04	8.04
3.	E - Journals	40.0%	257.76	103.10	51.55	51.55
4.	Electricals Installation	5.0%	4.13	0.21	0.10	0.10
5.	Furniture Fixtures	7.5%	17.69	1.33	0.67	0.67
6.	Lab & Scientific Equipment	8.0%	2.21	0.17	0.09	0.09
7.	Office Equipment	7.5%	4.91	0.37	0.19	0.19
	<b>Total</b>		<b>494.81</b>	<b>134.02</b>	<b>67.01</b>	<b>67.01</b>

This has resulted in overstatement of 'Depreciation' (Schedule 4) under Income and Expenditure by Rs. 67.01 lakh and understatement of 'Fixed Assets' to the same extent.

### Reason for not changing the Accounting Procedure:

MHRD has prescribed a different method of depreciation calculation with specified rate of depreciation as per the classification of assets. As per MHRD format:

"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		
1	Land	0%
2	Site Development	0%
3	Buildings	2%
4	Roads & Bridges	2%
5	Tube wells & Water Supply	2%
6	Sewerage & Drainage	2%
7	Electrical Installation and equipment	5%
8	Plant & Machinery	5%
9	Scientific & Laboratory Equipment	8%
10	Office Equipment	7.50%
11	Audio Visual Equipment	7.50%
12	Computers & Peripherals	20%
13	Furniture, Fixtures & Fittings	7.50%
14	Vehicles	10%
15	Lib. Books & Scientific Journals	10%
Intangible Assets (amortization):		
1	E-Journal's	40%
	Computer Software	40%
	Patents and Copyrights	9 years

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

We are bound to follow the Ministry of Education format, hence no change has been made.

**AMBEDKAR UNIVERSITY DELHI**

**10.7. Comment - 7:**

**Academic Expenditure (Schedule - 16) Rs. 532.70 lakh**

The above does not included expenditure on student welfare and admission expenses amounting to Rs. 23.41 lakh and Rs. 22.61 lakh respectively. University directly deducted Rs. 46.02 lakh from endowment funds without routing it through Income and Expenditure Account. This result in overstatement of 'Excess of Income over Expenditure' by Rs. 46.02 lakh and understatement of 'Academic Expenses' by the same amount.

**Rectification Done:**

Student welfare expenses and Admission Expenses have been routed through Income & Expenditure account as per Audit Observation.

**10.8. Comment - 8:**

**Grants / Subsidies (Schedule - 10)**

**Opening Balance (Unspent GIA of 2017-18) : Rs. 3615.10 lakh**

**Total Expenditure : Rs 6941.04 Lakh**

**Balance at the end of the year 2018-19 : Rs. 7074.56 lakh**

As per revised utilization certificate (UC) for the year 2018-19 submitted by the University to the Directorate of Higher Education (DHE) on 20.2.2019, the total unspent balance of GIA of previous year, total expenditure and balance at the end of the yaer 2018-19 were shown as detailed below:

As per	Unspent Balance of GIA for previous year (2017-18)	Total expenditure of GIA for the year (2018-19)	Balnce of GIA at the end of the year (2018-19)
Utilization Certificate	5362.59	6847.57	8097.06
Annual Accounts (2018-19)	3615.10	6941.04	7074.57
Mismatch (Difference)	1747.48	-93.47	1022.49

Thus, the University in its Annual Accounts 2018-19, understated the unspent Balance of GIA (2017-18) by 1747.48 lakh., understated balance of GIA at the end of the year (2018-19) by Rs. 1022.49 lakh and overstated the expenditure by Rs. 93.46 lakh.

**Rectification Done:**

Balance of unutilized grant as on 31<sup>st</sup> march 2019 has been revised and approved by DHE and the impact of the same is considered as prior period item since the rectifications done due to errors pertaining to previous periods. Necessary corrections have been done through Schedule-22 'Prior period expenses' and Schedule-10 'Grants/ Subsidies Irrevocable grants received'. As a result the current liabilities are increased by Rs. 1022.49laks along with decrease in income over expenditure by the same amount.



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## AMBEDKAR UNIVERSITY DELHI

### Annexure - I

#### Deposits from Students

S. No.	Student Fee Liability	Opening Balance		Additions during the year		Total		Expenditure during the year		Closing Balance		Total
		Deposit	Accumulated Interest	Additions during the year	Interest during the year	Deposit	Accumulated Interest	Expenditure during the year	Deposit	Accumulated Interest		
											(Amount in Rs.)	
1	Caution Money	2,17,93,800	9,72,468	82,50,000	4,25,010	3,00,43,800	13,97,478	40,97,700	2,59,46,100	13,97,478	2,73,43,578	
2	Co-Curricular	39,20,181	2,55,958	13,03,720	57,514	52,23,901	3,13,472	12,52,375	39,71,526	3,13,472	42,84,998	
3	Course Material	54,08,791	2,93,949	7,86,400	1,15,940	61,95,191	4,09,889	88,000	61,07,191	4,09,889	65,17,080	
4	Extra Mural	54,95,212	2,45,988	29,18,980	56,067	84,14,192	3,02,055	6,07,265	78,06,927	3,02,055	81,08,982	
	<b>Total</b>	<b>3,66,17,984</b>	<b>17,68,363</b>	<b>1,32,59,100</b>	<b>6,54,531</b>	<b>4,98,77,084</b>	<b>24,22,894</b>	<b>60,45,340</b>	<b>4,38,31,744</b>	<b>24,22,894</b>	<b>4,62,54,638</b>	



*(Signature)*

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**AMBEDKAR UNIVERSITY DELHI**

**Annexure - 2**

**Sundry Creditors-Goods**

S. No.	Particulars	2019-20	2018-19
1	Deepa Eng. Co.	98,587	1,98,370
2	Abhija Ghosh	-	50,000
3	Airtel Relationship No. 12475121	-	2,477
4	Alert Pest Control	16,563	16,563
5	Alka Rai-Creditors	-	5,343
6	Amrita Arora	-	4,850
7	Anand Prakash	-	4,850
8	Angomcha Binol Akoijam	-	3,350
9	Anshul Singh	-	2,300
10	Anshumal Dixhit	-	50,000
11	Anupama Roy	-	3,350
12	Aone Copier Services Pvt. Ltd.	5,000	-
13	Arjun Sondhi	-	50,000
14	Arvind Elangovan	-	10,050
15	Ashok Travels and Tours	-	-
16	Atul Satya Kaushik	-	4,850
17	Avijit Chakravarti	-	3,350
18	Balani Infotech Pvt. Ltd.	2,85,734	-
19	BECIL	-	-
20	Bharat Book Bureau	1,18,003	-
21	Bhaskarjit Neog	-	6,700
22	Binu Ann Joseph	-	32,500
23	Brijwasi Book Distributors	-	41,975
24	Cambridge University Press	-	-
25	Capital Market Publishers India Pvt. Ltd.	1,18,000	-
26	Cengage Learning India Pvt. Ltd.	-	6,28,926
27	Central News Agency (P) Ltd	-	96,285
28	Chitra Chanasekhar-Creditors	-	12,500
29	C. P. Chanasekhar	-	3,350
30	C. P. Gupta	-	4,850
31	Datanet India Pvt. Ltd.	1,16,074	-
32	Delnet - Developing Library Network	13,570	-
31	Deboshree A. Ganguly	-	29,355
32	Devendra Sharma	-	4,850
33	EPW Research Foundation	89,208	-
34	Global Infinite Information Solution Pvt. Ltd.	3,49,072	-
35	Globe Publication Pvt. Ltd.	2,59,094	-
36	Gunjan Associate	-	214
37	Harsha Rana	-	32,500
38	Harsh Vardan Singh	-	50,000
39	Hitesh Sood	-	50,000
40	Home Style	-	1,59,620
41	Indian Pacific Fire Solution	24,364	-
42	I.P. Pasricha & Co.	-	750
43	Komita Dhanda	-	50,000
44	Kunal Kishore	-	25,000
45	Kuriakose Mamkoottam	-	9,700
46	Madan Prasad Bezbaruah	-	3,350
47	Mahajan Sports	-	26,002
48	Mayur Enterprises	-	1,770
49	Momentum Techsys Pvt Ltd	-	12,500
50	Mukesh Kumar Mehlawat	-	1,09,700
51	Mukhija Travels	64,441	-
52	Notus Technology P. Ltd.	60,000	-



  
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S. No.	Particulars	2019-20	2018-19
53	Pratiman	-	1,000
54	Pravag Heritage Pvt. Ltd.	31,800	31,800
55	Radhika Aggarwal	-	32,500
56	Rajesh Jain	-	6,700
57	Ramesh Chander Sharma	-	2,905
58	Ramesh Krishnan	-	50,000
59	Richa Shrivastava	-	32,500
60	R. K. Gupta	-	4,850
61	Sachdeva Furniture House	-	7,85,825
62	Sage Publication India Pvt. Ltd.	57,02,272	42,36,304
63	Saibal Paul	-	4,850
64	Sakshi Malik	-	50,000
65	Sameer Khan	-	3,906
66	Sandeep Khanna	-	14,550
67	Sangeeta Barooah Pisharoty	-	3,350
68	Sanju Thomas	-	4,384
69	Seema Vasudeva	-	4,850
70	Selva Essentials	20,720	-
71	Severin Kuok	-	50,000
72	Shabdarth	-	91,088
73	Shivani Kapoor	-	4,850
74	Shubhra Gupta	-	1,00,000
75	Speaking Tiger Publishing P. Ltd.	-	2,71,296
76	SPUR Infosolutions	4,79,508	-
77	Sulabh International Service Org	-	10,10,626
78	Sunrise Books	23,293	-
79	Swastik Construction Pvt Ltd.	37,713	37,713
80	Swasti Pachauri	-	30,150
81	Tiger Force Security Services	11,29,380	11,29,380
82	TurnitIndia Education Pvt. Ltd.	1,03,281	-
83	Unic Software Technology (P) Ltd.	-	21,960
84	Vaibhav Arora	-	13,400
85	Vikas Electrical Works	9,370	9,370
86	Vodafone Mobile Services Limited	-	4,712
87	RETAILER ASSOCIATION OF INDIA (RAI)	6,36,000	-
88	Rekha Sharma Sen (Sundry Creditors Karpura)	3,350	3,350
	<b>Total</b>	<b>97,94,397</b>	<b>98,49,269</b>

**Annexure - 3**

**Sundry Creditors- Capital Goods**

S. No.	Particulars	2019-20	2018-19
1	Govinda Book House	1,89,939	1,80,165
2	I Group Infotech India Pvt. Ltd.	2,46,864	-
3	International Book Distributor	4,33,981	6,42,386
4	K.K. Books Distributor	-	1,118
5	Overseas Press India (P) Ltd.	-	2,576
6	Red Rose Book Enterprises	-	33,224
7	The Book Seller	9,195	-
8	Atlantic Publishers & Distributors	-	1,01,006
9	Bhartiya Sahitya Bhawan	5,47,548	15,947
10	Bisht Antique Interior Furniture	450	-
11	Mansarovar Industrial Corporation	33,000	33,000
12	NEWAGE Furniture Innovations Pvt. Ltd.	47,211	47,211
13	Pragati Publications	3,95,158	35,535
	<b>Total</b>	<b>19,03,346</b>	<b>10,92,168</b>



  
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# AUD-ANNUAL ACCOUNTS 2019-20

## ANNEXURE - 4

### Earnest Money Deposits

S. No.	Party's Name	2019-20	2018-19
1	Aashyana Decorators	-	25,000
2	Aggarwal Structural Consultants P Ltd.	25,000	25,000
3	Agile Works Pvt. Ltd.	-	12,500
4	A.K. Enterprises	13,000	38,500
5	Allied Publishers	10,000	10,000
6	All India society for environment cause	1,000	1,000
7	Ambica Electricals	-	18,000
8	Annapoorna Ind. Corp.	7,000	7,000
9	Anshul Singh	-	5,000
10	Art design print solution	25,000	25,000
11	Artline Press & Publishers P. Ltd.	50,000	10,000
12	Atlantic Pub. & Distributors P. Ltd.	20,000	30,000
13	Aviva Books Company	10,000	10,000
14	Avon Electricals	1,14,000	-
14	Balaji AD Printers	-	10,000
15	Bharatiya Sahitya Bhawan	20,000	30,000
16	Biogenix Systems	75,815	-
17	Biz Technologies Ltd	12,000	12,000
18	Book Seller	10,000	10,000
19	Bookwell Publication	20,000	30,000
20	Brijwasi Book Distributors	10,000	20,000
21	Central Agency Pvt. Ltd.	-	10,000
22	Chhavi Farms & Nursery	4,000	4,000
23	Communication & Network	25,000	25,000
24	Cummins Sales & Service	2,596	2,596
25	Decor Modular Systems P. Ltd. EMD	10,000	-
26	Deepa Engg. co.	1,500	1,500
27	Dilawar Khan	5,000	5,000
28	Dubey Electric Works EMD	1,14,000	-
28	Efficient Book Distribution	10,000	10,000
29	Elite Pub. & Distributors	10,000	10,000
30	Empire Furniture Co.	15,000	15,000
31	Foundtek Consultants P. Ltd.	6,000	6,000
32	Gaurav Tent Decorators	-	25,000
33	Globe Publication P. Ltd.	-	10,000
34	Glodyne Technoserve Ltd.	16,000	16,000
35	Govinda Book House	20,000	30,000
36	Gulkhan	5,000	5,000
37	Gunjan Associates	2,50,000	2,50,000
38	Gupta Caterers & Maintenance	25,000	25,000
39	Hitech Erectors Pvt. Ltd. EMD	1,14,000	-
40	Home style	28,250	28,250
41	IANS India Pvt. Ltd.	36,000	36,000
42	Indica Publishers & Distributors P. Ltd.	10,000	10,000
43	Informatics publishing ltd.	5,000	5,000
44	Intakab Alam	500	500
45	Intercontinental Book Agency	-	10,000
46	International Book Agency	20,000	20,000
47	International Book Centre	20,000	30,000
48	International Book Distributors	20,000	30,000
49	Iris Global Services Pvt. Ltd.	1,53,428	-
50	IT Solutions	-	-
51	Jagjeet Singh	6,500	6,500
52	Jain Stationers	-	5,000



  
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S. No.	Party's Name	2019-20	2018-19
53	Jain V. & Co.	-	10,000
54	Jaishree Medical Devices	9,000	-
55	Jay mahavter enng. ydyng.	500	500
56	Junati Innvations P. Ltd.	22,200	22,200
57	Keniya Bhandar	-	5,000
58	Kilaso Books	20,000	30,000
59	Kiran Book Service EMD	10,000	-
60	K.K. Book Distributors	20,000	30,000
61	Kool Planet Enterprises	3,000	3,000
62	Krona Liqueatec Ltd.	12,250	12,250
63	Malika AirConditioning Co.	37,600	10,000
64	Manohar Pub. & Distributors	10,000	10,000
65	Manoj Kumar	1,000	1,000
66	Mayasheel Construction EMD	1,14,000	-
67	Methodox pvt. ltd.	500	500
68	Metrohm India Private Limited	17,000	17,000
69	Mukhija Travels EMD	34,940	-
70	Nayee Kitab Prakashan EMD	20,000	-
71	Neo Tell India	12,500	10,000
72	Newage Furniture Innovation Pvt. Ltd.	500	500
73	New Way Office Automation Technology	5,000	5,000
74	N.V. Enterprises	20,000	20,000
75	Ocean Networks	-	5,000
76	Overseas Press India P Ltd	-	10,000
77	Pragati Publications	10,000	20,000
78	Prakashan Sansthan	20,000	10,000
79	Priyam Agency	1,00,000	1,00,000
80	Rajkamal Prakashan P. Ltd.	20,000	10,000
81	Rajmala construction Pvt. Ltd..	1,500	1,500
82	Ramesh Electric Works	1,14,000	-
83	Ranjeet Enterprises	-	9,000
84	Red Rose Book Enterpriese	20,000	30,000
85	R K Books	10,000	10,000
86	RNK SUN SYSTEMS P LTD	5,000	-
87	Sachdeva Furniture House	-	25,000
88	Sadik	5,000	5,000
89	Sakshi Nursery	1,000	1,000
90	Satish Serial Publication	-	10,000
91	Segment Book Distributors	20,000	30,000
92	Smart Forms	-	10,000
93	Software One	2,000	2,000
94	Space 4 Business	90,000	90,000
95	Stri Shakti.	20,000	20,000
96	Subhadar Trading Co.	-	5,000
97	Sunrise Books EMD	10,000	20,000
98	Swastik Construction Company	8,00,000	8,00,000
99	Synergy Books India	10,000	10,000
100	Synergy Solutions	5,000	-
101	Synergy Technocraft Services (P) Ltd	85,395	85,395



  
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## AUD-ANNUAL ACCOUNTS 2019-20

S. No.	Party's Name	2019-20	2018-19
102	Techniz Book International	-	10,000
103	Technocal Burean India P. Ltd.	10,000	20,000
104	The Book Seller	-	10,000
105	The Cooling Lab	8,70,300	3,00,000
106	Time Planners	18,000	-
107	Today & Tomorrow's Printers and Publishers	10,000	10,000
108	Triumph Media Tech (P) Ltd.	-	45,000
109	Uppal Book Store	20,000	30,000
110	Vani Prakashan (EMD)	10,000	-
111	Vardhman Books	10,000	10,000
	<b>TOTAL</b>	<b>40,22,774</b>	<b>29,01,191</b>

### Performance Guarantee

S. No.	Party's Name	2019-20	2018-19
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	15,000
9	GPS Office Equipment Pvt. Ltd	20,000	15,000
10	IANS India Pvt Ltd	18,000	18,000
11	Intex Industries	2,500	2,500
12	IP Pasricha & Co.	20,650	20,650
13	Junati Innovations	15,000	15,000
14	Kamal Kumar PG	25,000	25,000
15	Keniya Bhandar	56,000	56,000
16	Neotell India	-	4,000
17	Prateek computer peripherals	21,900	21,900
18	RNK SUN SYSTEMP LTD	30,450	30,450
19	Roshni Enterprises	-	2,400
20	Sulabh International Social Services Organization	-	25,000
	<b>Total B</b>	<b>3,29,990</b>	<b>3,56,390</b>



*(MB)*

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**Retention Money**

S. No.	Party's Name	2019-20	2018-19
1	Abhimanyu Interiors Contractor	19,125	19,125
2	Agile Works P. Ltd.	6,051	72,705
3	A.K. Enterprises	-	43,544
4	Anshul Singh	1,04,655	55,602
5	A Z Associates	1,42,891	-
6	Chhavi Farms & Nursery	3,112	3,112
7	Decor Modular Systems P. Ltd.	14,190	-
8	Deepa Eng. Co.	1,00,000	1,00,000
9	Gul khan	13,019	13,019
10	GS Enterprises & Infotech	4,000	-
11	Kool Planet Enterprises	-	16,670
12	MSS Associates	5,200	-
13	Pandit Construction	10,184	10,184
14	Pest Management and Allied Serv.	2,950	2,950
15	Premnath Construction Co.	93,274	-
16	Sharan Constructions	6,728	6,728
17	Sulabh International Services Org	3,66,957	3,66,957
18	SVM Infraestate P. Ltd.	63,730	63,730
19	Time Planners	6,425	-
20	Turnitin LLC	54,582	54,582
21	Vikas Electrical Works	-	3,050
	<b>Total C</b>	<b>10,19,073</b>	<b>8,33,958</b>

**Securities Deposits**

S. No.	Party's Name	2019-20	2018-19
1	CS Datameton	5,000	5,000
2	Ecole Solution Pvt. Ltd.	5,000	5,000
3	Good Year	50,000	50,000
4	Rakshak Security Pvt.	1,00,000	1,00,000
5	Security Deposit	-1,31,291	-1,60,000
6	Ankur Dhir	12,000	12,000
	<b>Total</b>	<b>40,709</b>	<b>12,000</b>
	<b>Grand Total(A+B+C)</b>	<b>54,12,546</b>	<b>41,03,539</b>

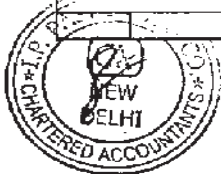


  
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**AMBEDKAR UNIVERSITY DELHI**

**Annexure - 5  
Statutory Dues**

S. No.	Particulars	2019-20	2018-19
<b>1</b>	<b>GIA</b>		
	TDS 192A	1,03,262	75,009
	TDS 194C	2,18,479	1,83,243
	TDS 194 I	9,438	8,580
	TDS 194J	1,14,530	1,01,352
	TDS on CGST - GST @1%	1,79,417	-
	TDS on GST	2,23,686	56,120
	TDS on IGST - @ 2%	93,554	-
	TDS on SGST - GST @1%	1,79,416	-
	<b>Total(A)</b>	<b>11,21,782</b>	<b>4,34,304</b>
<b>3</b>	<b>Fees</b>		
	TDS 194C FEES		-
	TDS on GST	-	-
	TDS FEES Income Tax	7,800	507
	<b>Total(B)</b>	<b>7,800</b>	<b>507</b>
<b>4</b>	<b>Sponsored Projects</b>		
	<b>CECED</b>		
	TDS 194 C	700	12,310
	TDS 194 J	6,250	32,750
	TDS on GST	41,920	7,980
	<b>Projects other than CECED</b>		
	TDS 194 C	9,700	-
	Tds 194 J	10,000	-
	Tds on GST	26,348	3,876
	<b>JIT</b>		
	TDS 194 J	3,000	2,425
	<b>Ford Foundation</b>		
	TDS 194 J	6,000	15,250
	<b>PWC</b>		
	TDS 194 J	-	16,000
	<b>UGC</b>		
	TDS 194C	17,700	2,600
	TDS on GST	2,77,224	-
	<b>Total (C)</b>	<b>3,98,842</b>	<b>91,191</b>
	<b>Grand Total (A+B+C)</b>	<b>15,28,424</b>	<b>5,26,002</b>



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## AMBEDKAR UNIVERSITY DELHI

### Annexure - 6

#### Amount Payable

(Amount in Rs.)

S. No.	Particulars	2019-20	2018-19
1	Amount Payable (A/c - 19656)	2,96,001	40,096
2	Audit Fees Payable	5,21,500	5,21,500
3	Stale cheques Pending :		
(a)	GIA A/c (Stale Cheques)	24,32,003	19,34,424
(b)	Fees A/c (Stale Cheque Fee)	31,20,507	23,93,734
(c)	Stale Cheques- 94062(KP)	17,954	
4	Employees Liability:		
	NPS Liability		
(a)	Interest on NPS	34,044	52,77,336
(b)	NPS (NSDL) Fund Employee Share (Administrative Staff)	11,42,004	5,85,228
(c)	NPS (NSDL) Fund Employee Share (Academic Staff)	1,27,11,312	1,00,79,341
	Others		
(d)	GPF/CPF Payable (NTS)	36,701	-
(e)	Leave salary contribution payable		
	- Sanjay Kumar	6,48,830	6,48,830
	- Anshu Gupta	43,279	-
(f)	EPF 13%	3,310	-
(g)	ESI 4.75%	25,547	-
5	Provision for expenses payable	1,75,37,130	80,95,425
6	Electricity & Water Charges Payable	-	6,89,504
7	Ground Rent (Dheerpur Campus)	15,13,95,853	10,44,80,743
8	Recruitment Application Fee (2018-19)	53,000	53,000
	<b>Total</b>	<b>19,00,18,975</b>	<b>13,47,99,161</b>

### Annexure - 6A

#### Projects Liability

(Amount in Rs.)

S. No.	Particulars	2019-20	2018-19
1	Ford Foundation	1,21,221	-
2	Misc. Project- IDBI 0523	3,22,499	-
3	CECED Project	10,000	2,01,944
4	University Grant Commission (UGC)	19,35,555	61,514
	<b>TOTAL</b>	<b>23,89,275</b>	<b>2,63,458</b>



*(Signature)*

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# AUD-ANNUAL ACCOUNTS 2019-20

## AMBEDKAR UNIVERSITY DELHI

### Annexure - 7

#### Others Investments (UDF)

(Amount in Rs.)

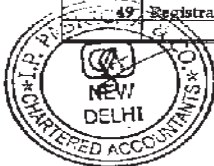
S. No.	Particulars	2019-20	2018-19
1	Academic Chairs Fund	5,00,00,000	4,69,00,000
2	Central Pool of UDF	14,00,00,000	4,68,34,195
3	Research endowment Fund	5,00,00,000	4,69,00,000
4	Student Travel & Exchange Fund	5,00,00,000	4,69,00,000
	<b>Total</b>	<b>29,00,00,000</b>	<b>18,75,34,195</b>

### Annexure - 8

#### Imprest Accounts

(Amount in Rs.)

S. No.	Particulars	2019-20	2018-19
	GIA		
1	Advance To Archana Gupta	5,000	5,000
2	AR (ADMINISTRATION)	35,000	-
3	AR VCO Imprest A/c	10,000	-
4	AUD-Imprest R&L/IAD/RFP	20,000	-
5	A U D IT A/c No. 660502336	10,000	3
6	AUDSGA Account	10,000	7,115
7	Aud-SVS- Imprest A/c	9,546	-
8	DEAN (SHS) Imprest	10,000	-
9	Director CPDR	10,000	10,000
10	Director, IQAC Imprest A/c	5,000	-
11	E & M Unit	20,000	1,495
12	FINANCE (IMPREST)	50,000	-
13	Geetha Venkatraman Cpsh	10,000	10,000
14	Impres CELE	10,000	10,000
15	Imprest (Academic services)	26,608	16,938
16	Imprest A/c (Campus Development)	10,000	-
17	Archana Gupta	5,606	606
18	Ar Sa	10,000	10,000
19	B Mallesha	5	5
20	CCK	10,000	10,000
21	CUES	10,000	10,000
22	Debal C. Kar	10,000	10,000
23	Deepak Kapoor (AR HR)	10,000	10,000
24	EMC Asmita Kabra	21,648	14,867
25	Imprest-ECO (Udaybir Singh)	5,000	-
26	Hstafe	9,385	9,385
27	Geetha Venkatraman (AES)	10,000	500
28	IT	10,000	2,760
29	Kartik Dave	9,976	99
30	Manjeet Singh Rana	8,067	8,067
31	Mansid Thapliyal	232	232
32	M.A. Sikandar	10,000	10,000
33	Imprest ( OSD Karampura Campus)	20,000	-
34	Planning	11,292	7,133
35	Rehana Johri	5,880	5,880
36	School of Design	9,932	9,932
37	SES	9,768	1,494
38	Asmita Kabra	4,983	3,219
38	Imprest - SFGC (Karampura)	10,000	4,956
39	SLS	10,637	63
40	Imprest (SOL)	4,082	-
41	Sumangala Damodaran	10,000	10,000
42	Sunita Tyagi	-5	9,995
43	SVS (Karampura)	20,262	20,262
44	N K Verma (Campus Develop.)	-	717
45	Osd Lodhi Road	35,000	12,999
46	PVC Office Imprest A/c	10,000	-
47	Radharani Chakravarty	9,304	9,304
48	Rajjan Krishnan (Imprest) SCCE	10,000	-
49	Registrar Aud	10,000	10,000
	<b>Total</b>	<b>5,82,308</b>	<b>2,63,600</b>



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**AMBEDKAR UNIVERSITY DELHI**

**Annexure - 9**

**Bank Balance**

(Amount in Rs.)

S. No.	Particulars	2019-20	2018-19
<b>G/A A/c</b>			
1	Canara Bank Dwarka - 2226	37,54,60,680	24,11,057
2	Canara Bank Kashmere Gate - 51660	8,61,70,315	4,19,88,829
3	Canara Bank - NPS Fund - 3872	2,09,84,545	2,30,39,090
4	Canara Bank - Salary A/c - 54376	21,69,86,132	22,16,62,653
5	Punjab & Sind Bank - 19924	11,15,328	14,85,001
6	Punjab & Sind Bank - 19636	7,05,985	8,32,950
7	Punjab & Sind Bank - Capital A/c - 19657	1,49,84,313	20,31,87,459
8	SBI EMD A/c - 9896	52,24,924	41,36,218
<b>Karampura</b>			
9	Indian Bank - 94062	1,70,904	1,48,481
<b>TOTAL</b>		<b>72,16,03,128</b>	<b>49,88,41,737</b>
<b>Fees A/c</b>			
10	Indian Bank - 25941 (Application Fee)	3,25,02,693	2,86,00,825
11	Indian Bank - 56598 (Caution Money)	2,04,68,494	1,50,81,998
12	Indian Bank - 56871 (Course material)	58,66,049	48,51,209
13	HDFC Tuition Fee 492240	6,83,43,220	5,45,74,349
14	Scholarship - 56463	43,40,795	47,39,191
15	Indian Bank - 56688 (Co - Curricular)	27,41,893	27,69,930
16	Indian Bank - 56779 (Extra Mural)	45,46,656	36,67,001
17	IndusInd Bank - 5896	15,46,319	14,74,488
18	Learning Enhancement - 56269	3,56,16,937	2,76,62,708
19	Punjab & Sind Bank - 19500	32,14,357	32,18,822
20	Punjab & Sind Bank - SWF - 19545	86,11,927	84,88,557
21	Syndicate Bank - Fee A/c - 7012	17,36,902	17,36,902
22	Indian Bank - 9545 (Tuition Fee)	3,65,23,018	3,78,41,925
<b>TOTAL</b>		<b>22,59,59,260</b>	<b>19,47,02,809</b>
<b>Project A/c</b>			
23	Punjab & Sind Bank - 19379	16,23,377	84,326
24	Canara Bank - 4056 (CECED)	3,64,23,285	3,47,52,960
25	IndusInd Bank - 99359 (CECED)	1,720	1,653
26	IndusInd Bank - 99377 (CECED)	2,386	2,292
27	IndusInd Bank - 98961 (Other than CECEID)	54,009	51,896
28	IndusInd Bank 99386 (Other than CECEID)	41,115	39,507
29	Syndicate Bank - 7027 (ITT (SDTT))	24,52,368	4,87,321
30	IDBI Bank Civil Line-0523 (Other than CECEID)	1,11,04,255	1,32,14,141
31	IDBI Bank 4329 (SRTT)	5,63,734	30,29,291
32	Syndicate bank - 89360 UGC Grant (ECCC)	1,21,93,246	27,31,736
33	Punjab & Sind Bank - 19655 (Ford Foundation)	60,06,399	4,13,289
34	Punjab & Sind Bank 19669 - (NSDL Projects)	22,327	16,67,610
35	Punjab & Sind Bank - 19678 (PWC)	45,823	98,095
36	Punjab & Sind Bank - 19670 (Rohini Ghadiok Foundation)	2,042	28,157
37	Punjab & Sind Bank - 19735 (DIC)	25,43,035	27,19,560
38	Indian Bank - 33790 (ECCC)	15,35,533	52,94,537
39	Canara Bank - 54826 (SIA Unit Project)	5,60,974	7,39,546
40	Punjab & Sind Bank - 20102 (FAUD)	15,33,769	14,81,101
41	Syndicate Bank(Project) - Fee A/c-7012	11,18,942	
<b>TOTAL</b>		<b>7,78,28,339</b>	<b>6,68,37,016</b>
<b>UNIVERSITY DEVELOPMENT FUND</b>			
40	Indian Bank A/c No. 6475140852 (Student Travel)	69,81,884	57,24,079
41	Indian Bank A/c No. 6475141595(Academic Chair)	53,00,981	7,31,99,191
42	Indian Bank A/c No. 6475142328 (Research Endowment)	79,64,521	83,18,725
43	Indian Bank A/c No. 6475142963 (Central Pool)	99,20,066	76,31,661
<b>TOTAL</b>		<b>3,01,67,452</b>	<b>9,48,73,656</b>
<b>GRAND TOTAL</b>		<b>1,05,57,58,179</b>	<b>85,52,54,818</b>



  
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**AMBEDKAR UNIVERSITY DELHI**

**ANNEXURES TO SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31st MARCH, 2020**

**Annexure - 10**

**Fees from Students**

(Amount in Rs.)

Particulars	2019-20	2018-19
Tuition Fee	13,32,73,322	11,47,58,400
Less: Fee Refund	64,96,991	71,51,899
Gross Tuition Fee	12,67,76,331	10,76,06,501
Less: Fees Waiver	4,73,88,724	3,39,41,123
Total Tuition Fee	7,93,87,607	7,36,65,378
Less: Transfer to Scholar Ship	79,38,761	73,66,538
Less: Transfer to Learning Enhancement	1,78,62,212	1,65,74,710
Less: Transfer to SWF	29,69,700	27,62,560
Total Tuition Fee	5,06,16,935	4,69,61,570

**Annexure - 10A**

**Amount to be transferred to UDF**

(Amount in Rs.)

Particulars	2019-20	2018-19
Tuition Fee	5,06,16,935	4,69,61,570
Add: Payment less payment in Last year	-	16
Add: Bank Interest Fee	30,51,675	32,30,403
Add: Prior Period Income	-	12,000
Add: Late Fee Fine	3,65,322	3,97,496
Add: Other Academic receipt	11,86,520	-
Add: Processing Fee and Other Income	41,575	-
Less: Bank charges Fee	80,080	48,758
Less: Fee Refund charges and Other Misc Charges	1,54,750	-
Less: Bank charges Fee (previous year)	-	54,293
Amount from Fees to be transferred to UDF	5,50,27,197	5,04,98,434
Add: Overhead income	14,33,741	16,61,684
Add: Other income of GIA	7,09,726	19,10,464
Total Amount to be transferred to UDF	5,71,70,664	5,40,70,582



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## AMBEDKAR UNIVERSITY DELHI

### Annexure - 11 Salaries & Wages

(Amount in Rs.)

S. No.	Particulars	2019-20		2018-19	
		Teaching	Non Teaching	Teaching	Non Teaching
1	Salary	3,03,88,580	1,99,16,559	2,78,95,828	3,03,33,401
2	Grade Pay	-	-	80,89,969	7,04,947
3	Basic Pay	18,90,62,250	3,73,84,946	9,86,40,149	1,55,04,755
4	Salary Arrear	10,17,437	8,97,487	2,20,23,497	13,88,873
5	Salary (Campus Development)	-	59,64,883	-	77,42,057
	<b>Total</b>	<b>22,04,68,267</b>	<b>6,41,63,875</b>	<b>15,66,51,443</b>	<b>5,56,74,033</b>

### Annexure - 12 Salaries of Visiting Professors

(Amount in Rs.)

S. No.	Particulars	2019-20		2018-19	
		Teaching	Non Teaching	Teaching	Non Teaching
1	Salary (Temporary Winter Semester)	13,61,201	-	20,99,276	-
2	Salary (Visiting Faculty)	2,57,40,369	-	2,75,46,658	-
	<b>Total</b>	<b>2,71,01,570</b>	<b>-</b>	<b>2,96,45,934</b>	<b>-</b>

### Annexure - 13 Allowances and Bonus

(Amount in Rs.)

S. No.	Particulars	2019-20		2018-19	
		Teaching	Non Teaching	Teaching	Non Teaching
1	Dearness Allowance	2,61,65,617	51,72,170	6,82,04,777	56,38,256
2	Bonus	-	4,49,020	-	4,69,744
3	Deputation Allowance	2,66,000	1,03,245	2,43,000	20,328
4	House Rent Allowance	2,86,54,330	76,27,328	1,80,25,065	35,08,634
5	Transport Allowance	1,32,65,371	39,65,123	1,22,16,960	23,13,803
	<b>Total</b>	<b>6,83,51,318</b>	<b>1,73,16,886</b>	<b>9,86,89,802</b>	<b>1,19,50,765</b>

### Annexure - 14 Retirement and Terminal Benefits

(Amount in Rs.)


S. No.	Particulars	2019-20		2018-19	
		Teaching	Non Teaching	Teaching	Non Teaching
1	Leave Salary Contribution	-	1,74,010	(2,82,279)	2,24,220
2	Pension contribution	-	1,89,913	(90,396)	4,75,596
3	Gratuity	1,72,26,621	-	-	1,16,35,038
4	Leave Encashment	1,75,61,465	1,17,412	2,42,36,484	1,30,617
	<b>Total</b>	<b>3,47,88,086</b>	<b>4,81,335</b>	<b>2,38,63,809</b>	<b>1,24,65,471</b>

### Annexure - 15 LTC Facility

(Amount in Rs.)

S. No.	Particulars	2019-20		2018-19	
		Teaching	Non Teaching	Teaching	Non Teaching
1	Leave Travel Concession (LTC)	15,85,839	1,32,223	24,80,317	8,56,466
	<b>Total</b>	<b>15,85,839</b>	<b>1,32,223</b>	<b>24,80,317</b>	<b>8,56,466</b>



  
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# AUD-ANNUAL ACCOUNTS 2019-20

## Annexure - 16

### Medical Facility

(Amount in Rs.)

S. No.	Particulars	2019-20		2018-19	
		Teaching	Non Teaching	Teaching	Non Teaching
1	Medical Reimbursement	20,29,247	19,37,871	-	44,63,359
	Total	20,29,247	19,37,871	-	44,63,359

## Children Education allowance

(Amount in Rs.)

S. No.	Particulars	2019-20		2018-19	
		Teaching	Non Teaching	Teaching	Non Teaching
1	Children Education Allowance	6,51,000	3,08,412	-	10,90,638
	Total	6,51,000	3,08,412	-	10,90,638

## Annexure - 18

### Honorarium

(Amount in Rs.)

S. No.	Particulars	2019-20		2018-19	
		Teaching	Non Teaching	Teaching	Non Teaching
1	Honorarium (Salary Head)	6,58,065	-	5,07,000	-
	Total	6,58,065	-	5,07,000	-

## Annexure - 19

### Others (Specify)

(Amount in Rs.)

S. No.	Particulars	2019-20		2018-19	
		Teaching	Non Teaching	Teaching	Non Teaching
1	License Charges	-	-	6,954	-
	Total	-	-	6,954	-



  
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## AMBEDKAR UNIVERSITY DELHI

### Annexure - 20

#### Payment to Visiting Faculty

(Amount in Rs.)

S. No.	Particulars	2019-20	2018-19
1	Adjunct faculty (MS)	44,86,805	43,76,050
2	Adjunct faculty (WS)	45,95,961	25,26,000
3	Guest Faculty (MS)	17,84,550	24,83,592
4	Guest Faculty (WS)	22,38,452	18,91,745
5	Visiting Faculty (MS)	1,77,398	6,47,522
6	Visiting Faculty (WS)	3,77,650	9,81,651
	<b>Total</b>	<b>1,36,60,816</b>	<b>1,29,06,560</b>

### Annexure - 21

#### Travelling/Conveyance Expenses


(Amount in Rs.)

S. No.	Particulars	2019-20	2018-19
1	TA-Domestic	14,51,944	22,81,525
	<b>Total</b>	<b>14,51,944</b>	<b>22,81,525</b>

### Annexure - 22

#### Administrative Expenses - Others

S. No.	Particulars	2019-20	2018-19
1	Creches	1,49,820	1,00,941
2	ERP/ University wide Resource management system	22,83,474	23,42,354
3	Foreign Exchange Fluctuation	28,476	-34,017
4	Leasing of House Residential	7,30,780	13,71,200
5	Misc. Office Expenses	6,98,292	1,83,852
6	Newspaper Reimbursement	1,94,694	1,34,923
7	Office contingency	6,30,988	14,44,827
8	Legal Expenses	1,29,225	1,81,520
9	Security Expenses	3,96,08,855	3,44,69,113
10	Wages to Contractual Employee	2,42,62,711	1,26,76,810
11	Recruitment Expenses	-	4,37,329
12	Amount Written Back	3	-
13	Medical Expenses	36,149	-
	<b>Total</b>	<b>6,87,53,467</b>	<b>5,33,08,852</b>

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



AMBEDKAR UNIVERSITY DELHI

RECEIPTS & PAYMENT A/C FOR THE YEAR ENDED 31st MARCH, 2020

		(Amount in Rs.)	
		2019-20	2018-19
<b>Receipts</b>			
<b>I. Opening Balances</b>			
a) Cash Balance		-	-
b) Bank Balance		-	-
i. Current Accounts			
ii. Deposit Accounts			
-GIA (Shares of AUD Centre)	1,00,000	1,00,000	1,00,000
-Fees			
-Projects	18,75,34,195	18,75,34,195	
-UDF (FDR)			
iii. Savings Accounts			
-GIA	49,88,41,737	24,27,31,278	
-Fees	19,47,02,409	14,92,95,740	
-Projects	6,68,37,016	6,38,58,935	
-UDF	9,48,73,656	4,10,72,013	
<b>II. Grants Received</b>			
a) From: Government of India			
b) From: State Government	90,00,00,000	95,00,00,000	
c) From other sources			
- UDF			
<b>III. Academic Receipts</b>		14,96,29,352	7,40,62,874
<b>IV. Receipts against Earmarked/Endowment Funds</b>		4,20,48,583	3,88,15,282
<b>V. Receipts against Sponsored Projects/Schemes</b>		8,91,58,666	7,61,93,503
<b>Payments</b>			
<b>I. Expenses</b>			
a) Establishment Expenses		38,51,44,164	37,71,51,302
b) Academic Expenses		13,32,77,024	5,33,70,161
c) Administrative Expenses		14,30,36,506	13,04,88,893
d) Transportation Expenses		38,62,074	73,20,573
e) Repairs & Maintenance		2,23,57,257	2,22,88,089
f) Finance cost		1,82,556	61,833
g) Prior Period expenses		37,90,381	66,20,221
<b>II. Payments against Earmarked/Endowment Funds</b>		1,80,41,196	11,62,004
<b>III. Payments against Sponsored Projects/Schemes</b>		8,32,44,382	7,05,21,171
<b>IV. Payments against Sponsored Fellowships/Scholarships</b>			4,66,545
<b>V. Investments and Deposits made</b>			
a) Out of Earmarked/Endowments funds			
b) Out of own funds (Investments- Others)			



Manoj Rana  
Deputy Registrar (Finance)  
Dr. B. R. Ambedkar University Delhi  
Lohian Road, Kashmir Gate,  
Delhi-110006



VI. Receipts against sponsored Fellowships and Scholarships			4,86,000	VI. Term Deposits with Scheduled Banks		
VII. Income on Investments from a) Earmarked/Endowment funds b) Other investments			- -	VII. Expenditure on Fixed Assets and Capital Work-in-Progress a) Tangible Assets b) Intangible Assets b) Capital Works- in- Progress	10,37,20,393 1,75,65,196 16,02,006	9,43,74,105 4,21,23,439 9,33,144
VIII. Interest received on a) Bank Deposits b) Savings Bank Accounts c) UDF Saving		1,51,00,280 1,76,07,681	- 1,14,34,396 1,63,66,465	VIII Other Payments including statutory payments		
IX. Investments encashed			-	IX. Refunds of Grants		
X. Term Deposits with Scheduled Banks encashed			-	X. Deposits and Advances - Deposit - Others (including EMD, Security Deposits) - Advance to Staff- G/A - Advance to Staff- Fees - Advance to Parties - Advance from students - Imprest to Staff - Advances- Against capital works	7,95,681 70,05,610 2,93,94,250 3,18,608 -	11,18,064 8,86,798 31,31,963 1,326 1,03,39,323
XI. Other income (including Prior Period Income) - Indirect Income - Receipts against projects - State Cheques G/A - State Cheque FEE - Overhead income from projects - Prior Period Income	21,43,467 32,43,760		19,10,464 26,01,720 1,22,235 2,02,016 16,61,684 12,000	XI. Other Payments - Expenses paid for Dheer Pur Campus Project - Expenses paid from fees other than tuition fees - Expenses against projects	6,78,049 44,80,402	- 2,35,25,957 53,39,561

  
Manoj Rana

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



**AUD-ANNUAL ACCOUNTS 2019-20**

<b>XII. Deposits and Advances</b>							
- Deposit - Others (including EMD, Security Deposits)	13,09,007	-	-	-	-	-	-
- Amount received from TPD/IL	56,45,715	17,38,153	-	-	-	-	-
- Advance Recovered from Staff - GIA	85,33,361	36,68,642	70,000	-	-	-	49,88,41,737
- Advance Recovered from parties - GIA							19,47,02,409
- Advance Recovered - Fees							6,68,37,016
- Advance against Capital work	1,91,22,466	-	-	-	-	-	9,48,73,656
<b>XIII. Miscellaneous Receipts including Statutory Receipts</b>							
<b>XIV. Any Other Receipts</b>							
<b>XV. Amount Received in Fees other than Tuition Fee</b>	78,68,291	2,80,75,890					
<b>TOTAL</b>	<b>2,30,43,53,915</b>	<b>1,89,40,13,485</b>	<b>1,89,40,13,485</b>	<b>TOTAL</b>	<b>2,30,43,53,915</b>	<b>1,89,40,13,485</b>	

Date: 24-12-2020  
Place: New Delhi

*Om*

CONTROLLER OF FINANCE

*Shun*

PRO-VICE CHANCELLOR

*Donna Singh*

VICE-CHANCELLOR



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



# **Seprate Audit Report**

## **2019-20**







संख्या: सीएजी (आ) दिल्ली / 553/38/SAR/AUD/2019-20/3228



कार्यालय प्रधान महालेखाकार (लेखा परीक्षा), दिल्ली  
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT), DELHI  
डी० जी० ए० सी० अर० भवन, आई. पी. एस्टेट, नई दिल्ली-110002  
D.G.A.C.R. BUILDING, I.P. ESTATE, NEW DELHI-110002

187  
Date: 09/06/21

UD (Finance Division)  
Diary No. 229  
14-06-2021

सेवा में,

दिनांक: 06.04.2021

रजिस्ट्रार

डॉ. बी. आर. अंबेडकर विश्वविद्यालय  
कश्मीरी गेट, दिल्ली-110006

विषय: 31 मार्च 2020 को समाप्त वर्ष के लिए अम्बेडकर विश्वविद्यालय, दिल्ली के वार्षिक लेखों पर टिप्पणियों का प्रारूप

महोदय,

मैं, अम्बेडकर विश्वविद्यालय, दिल्ली के वर्ष 2019-20 के वार्षिक लेखों पर की गई टिप्पणियों का प्रारूप भेज रहा हूँ। यह अनुरोध किया जाता है कि टिप्पणियों के प्रारूप के उत्तर एक सप्ताह के भीतर प्रस्तुत किये जाए, उत्तर न दिए जाने कि स्थिति में प्रबंधन के दृष्टिकोण के बिना ही टिप्पणियों को अंतिम रूप दे दिया जाएगा।

कृपया इस पत्र की प्राप्ति से अवगत कराएं।

संलग्न: यथोपरि।

भवदीय,

Please discuss urgent  
15/6/2021  
16/6/2021  
16/6/2021  
16/6/2021

1639

15/06/21

(सुरेश सिंह)

व. उप महालेखाकार (टी.एस.सी)

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

**Draft 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 2020**

We have audited the Balance Sheet of Dr. B.R. Ambedkar University Delhi (University) as at 31 March, 2020 and the Income and Expenditure Account/Receipts and Payments Account for the year ended on that date under Section 19(3) of the Comptroller and Auditor General (Duties, Powers and Conditions of Service) Act, 1971 read with Section 34(1) of Dr. B.R. Ambedkar University Delhi Act, 2007. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

4. Based on our audit, we report that:

- i. We have obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purpose of our audit.
- ii. The Balance Sheet, Income and expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in the Common Formats of Financial Statements for Central Higher Educational Institutions approved by the Ministry of Human Resource and Development.
- iii. In our opinion proper books of accounts and other relevant records have been maintained by the University in so far as it appears from our examination of such books.
- iv. We further report that:



## A Balance Sheet

### I Sources of funds

#### I Designated / Earmarked / Endowment funds (Schedule -2 ) – Rs.5312.63 lakh

As per format of Financial Statements for Higher Educational Institutions issued by Ministry of Human Resource Development and adopted by the University, Schedule 2 showing Designated / Earmarked / Endowment Funds should show the assets which represent these funds in the form of Cash and bank balances, Investments and Interest accrued and not due. However, University has not shown the assets which represent these funds. Hence, Schedule 2 is deficient to that extent.

#### II Current Liabilities and Provisions (Schedule-3) – Rs.14249.09 lakh

##### (i) Deposits from Students – Rs.462.55 lakh

##### (a) Caution Money – Rs.273.44 lakh.

The above includes caution money of Rs.21.22 lakh pertaining to 2010-11 to 2012-13. As per notification of Department of Training and Technical Education, GNCTD, security deposit, if not collected within three years of passing the final examination shall be deposited to Government Account. University has not deposited the security deposit to government account resulting in understatement of Other Current Liabilities and overstatement of Deposit from Students by Rs.21.22 lakh. Further, Caution money as per Balance Sheet has been shown as Rs.273.44 lakh and as per the statement submitted by the University is mentioned at Rs.277.34 lakh. The reasons for this difference may be elucidated.

##### (ii) Other Liabilities

##### Amount Payable – Rs 1900.19 lakh

The above includes liabilities in respect of Stale cheques pending: GIA A/c (Stale Cheques), Fee A/c (Stale Cheque Fee) and Stale Cheques – 94062 (KP) amounting to Rs. 24.32 lakh, Rs 31.20 lakh and Rs 0.18 lakh respectively appearing in the annual accounts of the University for the year 2019-20.

However, these amounts includes amount pertaining to the previous years (more than three years old) as detailed below:

(Rs in lakh)

S.no	Description of liabilities	Amount of Liabilities	Amount older than 2017-18
1	GIA A/c (Stale Cheques)-	24.32	10.41
2	Fee A/c (Stale Cheque Fee)	31.20	08.26
3	Stale Cheques – 94062 (KP)	0.18	--
	<b>Total</b>	<b>55.70</b>	<b>18.67</b>

Since these liabilities have been appearing in the annual accounts from previous years (more than three years old), these should be written back as per the provisions after thorough examination and corresponding liability under Sundry Creditors should be created. This has resulted overstatement of Stale Cheques and understatement of Sundry Creditors by Rs. 18.67 lakh.

## 2 Application of funds

### I Fixed Assets (Schedule -4)

#### (a) Tangible Assets – Rs.17127.32 lakh

##### Buildings

The above includes Rs.112.55 lakh for expenditure on Construction work on Multi-purpose block at Karampura Campus of Dr. B.R. Ambedkar University Delhi, which was in progress and not completed as on 31.3.2020. Hence the same should be shown as Capital work in progress instead of Buildings. This has resulted in overstatement of Fixed Assets (Buildings) and understatement of Capital work in progress by Rs.112.55 lakh and overstatement of depreciation by Rs.2.25 lakh (2% of 112.55 lakh). Consequently, loss has also been overstated by Rs. 2.25 lakh.

(b) The above includes Rs.135.29 lakh for 1<sup>st</sup> and 2<sup>nd</sup> running bill for Repair / Renovation of remaining floors of main building of Lodhi Road Campus of Dr. B.R. Ambedkar University, which was in progress and not completed as on 31.03.2020. Hence the same should be shown as Capital Work in Progress instead of Building. This has resulted in overstatement of Fixed Assets and understatement of Capital Work in Progress by Rs.135.29 lakh and overstatement of depreciation by Rs.2.71 lakh. Consequently, loss has also been overstated by Rs. 2.71 lakh.

(c) The Heat Ventilation and Air Conditioning (HVAC) work at main block of Dr. B.R. Ambedkar University Delhi, Karampura Campus was put to use and completed on 06.01.2020. However, the final bill amount of Rs.29.79 lakh has not been capitalised. This has resulted in understatement of Fixed Assets, understatement of Liabilities (Creditors) by Rs.29.79 lakh, understatement of Depreciation by Rs. 2.23 lakh. Consequently, loss has also been overstated by Rs. 2.23 lakh.

### II Current Assets (Schedule-7) - Rs 10617.74 lakh

#### Cash and Bank Balance

##### In Savings Account (Annexure-9)-Rs 10557.58 lakh

Dr. B.R. Ambedkar University Delhi maintained 45 numbers of Saving-cum-Auto sweep Bank accounts in various Banks and showing the book balance of Rs 10557.58 lakh as on 31.03.2020 as per the Annexure- 9 under the head Current Assets (Schedule-7).

However, on verification of bank balances in annual accounts, ledger accounts, Bank Balance confirmation certificate and Bank Reconciliation Statement (BRS) of University as on 31.03.2020, certain discrepancies were noticed as stated below:

S. no	Number of bank accounts where common differences were noticed	Description of the discrepancies
1	16	Differences in Book balance/Ledger/BRS and Bank Balance confirmation certificate
2	09	Bank Balance certificate is not available



3	03	No details i.e. BRS, Bank Statement, Bank Balance Certificate etc were provided
4	01	Difference of Rs 562950.33 between book balance as per annual accounts and as per ledger

Out of 45 bank accounts maintained by University as on 31.03.2020, aforementioned discrepancies were noticed in the 29 bank accounts. The details of the discrepancies are mentioned in the Annexure-II. In the position of these discrepancies in the bank accounts as on 31.03.2020, the authenticity of the bank balances could not be verified in Audit. Chances of misappropriation of cash and bank balances cannot be ruled out.

## B Income and Expenditure Account

### I Income

#### Grants / Subsidies (Schedule – 10) – Rs.6657.37 lakh

As per Utilization Certificate (UC) for the year 2019-20 submitted by Dr. B.R. Ambedkar University to the Directorate of Higher Education (DHE) on 26.11.2020, the unspent balance of GIA at the year end was Rs.10154.09 lakh, whereas the Balance Sheet shows unutilised grants as on 31.3.2020 as Rs.9644.42 lakh as detailed below:

(Amount in Rs.)

Particulars	Total expenditure under general and capital heads from GIA (2019-20)			Balance of GIA at the end (2019-20)
	Salary	General	Capital Assets	
Utilization Certificate	44,03,57,238	16,83,97,340	9,75,90,852	101,54,08,772
Annual Accounts	44,03,18,632	22,54,18,402	10,08,20,870	96,44,41,675
Mismatch (Difference)	38,606	5,70,21,062	32,30,018	5,09,67,097

The management accepted in its reply that the corrected expenditure after adjustments is as per the UC. However, the same was not corrected in the annual accounts despite the accounts not being adopted at the time of furnishing of corrected UC. Thus, the position of grant utilised during the year and unutilised grant as on 31.3.20 shown in the annual accounts for 2019-20 is incorrect.

### II Expenditure

#### (i) Staff Payments & Benefits (Establishment Expenses) (Schedule – 15) – Rs.4739.09 lakh

The Directorate of Higher Education, Govt. of NCT of Delhi, vide letter dated 6.11.2018, conveyed approval of Council of Ministers, Govt. of NCT of Delhi, for implementation of the recommendations of UGC following 7<sup>th</sup> CPC in the institutions under / funded by Department of Higher Education, Govt. of NCT of Delhi w.e.f. 01.01.2016.

However, above Staff Payments & Benefits (Establishment Expenses) does not include expenses of Rs.724.02 lakh for salary arrears in respect of 7<sup>th</sup> Central Pay Commission as per above orders. This has resulted in understatement of Establishment Expenses and

understatement of Current Liabilities (Outstanding expenses) by Rs.724.02 lakh, and consequent understatement of Deficit by the same amount.

**(ii) Prior period Expenses (Schedule - 22) – Rs.1120.79 lakh**

The above includes Rs.1022.49 lakh for expenses due to difference in unspent grant as on 31.3.2019 as per revised UC as sanctioned by DHE and as per balance sheet as on 31.03.2019. This includes expenses of Rs.113.41 lakh for GIA Salary and General which are to be routed through Income and Expenditure Account and Rs.909.08 lakh for expenses for GIA Capital Assets which is not to be routed through Income and Expenditure Account and is to be directly added to Corpus / Capital fund.

However, University has shown Rs.909.08 lakh expenses overcharged for GIA Capital Assets as prior period expenses instead of directly adjusting from Corpus / Capital Fund. This has resulted in overstatement of prior period expenses and overstatement deficit carried to corpus / capital fund by Rs.909.08 lakh.

**C Notes to Accounts**

As per the format of Financial Statements for Higher Educational Institutions issued by Ministry of Human Resource Development and adopted by Dr. B.R. Ambedkar University Delhi, the assets purchased out of Sponsored Project funds, where the ownership is retained by the sponsors but held and used by the Institution are separately disclosed in the Notes on Accounts.

University had Fixed Assets amounting to Rs.82.16 lakh as on 31.03.2020, purchased from Sponsored Project funds and ownership of which was with the sponsoring / funding agency, but the same has not been disclosed in the Notes to Accounts. Hence, Notes to Accounts are deficient to this extent.

**D General**

1. As per section 34 (1) of Dr. B.R. Ambedkar University Delhi Act, 2007 “the annual accounts and the balance sheet of the University shall be audited by the Comptroller and Auditor General of India or such person or persons as he may authorise in this behalf” and as per section 34 (4) of the said Act “a copy of the accounts together with the audit report as submitted to the Chancellor, shall also be submitted to the Government, which shall, as soon as may be, cause the same to be laid before the Legislative Assembly of Delhi. Accordingly, the annual accounts and the balance sheet of the University have been audited by the office of the Comptroller and Auditor General of India since 2008 (since inception) to 2018-19. However, since 2008 (since inception) to 2018-19, no accounts together with the audit report had been laid before the Legislative Assembly of Delhi. The management stated that matter for laying of annual accounts alongwith SARs will be taken up with DHE again.
2. As per the format of financial statement for Central Higher Educational Institutions issued by MHRD and adopted by the Dr. B.R. Ambedkar University Delhi, Deficit in Income and Expenditure Account is shown as Deduction in Schedule of Corpus/Capital Fund. University had Deficit of Rs 1231.72 lakh during the year 2019-20, however, University



had shown the same as addition (negative figure) in the Schedule to Corpus /Capital funds. Reasons for not following the format may be furnished.

3. As per the format of financial statement for Central Higher Educational Institutions issued by MHRD and adopted by University, depreciation on Building is charged @ 2%. However, in the Significant Accounting Policies, University has mentioned depreciation on Building @ 0%, even though the depreciation is charged @ 2% as per Schedule 4. This needs to be corrected.

#### **E Grant in aid**

The University received Grants-in-Aid of Rs 9367.20 lakh (UGC- Rs 362.50 lakh and GNCTD- Rs 9004.70 lakh). After taking into account the opening balances of Rs 7158.59 lakh, interest earned of Rs 128.49 lakh, Grants adjustment of Rs. 1022.49 lakh and amount transferred from University Development Fund Rs. 92.45 lakh, total funds available worked out to Rs 17769.22 lakh, out of which University could utilise a sum of Rs. 8000.96 lakh and leaving a balance of Rs. 9768.27 lakh as on 31 March 2020.

- 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 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, said financial statements read together with the Significant Accounting Policies and Notes on Accounts and subject to other matters mentioned in **Annexure-I** to this Report, give a true and fair view in conformity with the accounting principles generally accepted in India:
  - a) In so far as it relates to the Balance Sheet of the state of affairs of Dr. B.R. Ambedkar University Delhi as at 31 March 2020;
  - b) In so far as it relates to the Income and Expenditure Account on the deficit for the year ended on that date.

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

**Principal Accountant General (Audit), Delhi**

**Place: New Delhi**

**Date: 06-04-2021**

## Annexure-I

**1. Adequacy of Internal Audit System**

The University did not have an Internal Audit System of its own and no Internal Audit was conducted by Directorate of Audit, Finance Department, GNCTD for the financial year 2019-20.

**2. Adequacy of Internal Control System**

Internal Control System of the University reflected the following:

- (i) Bank balances are not tallied with Bank Balance certificates and no Bank balance certificate produced to audit in certain cases.
- (ii) Only two meetings of the Board of Management and one meeting of the Finance Committee were held during the year against the requirement of four meetings as prescribed in the University Act.

As such the Internal Control System of the University was not commensurate with size of the University.

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

The University had not maintained the Fixed Assets Register properly. Regular review of entries of assets actually existing was not done. Entries were neither signed by the writer of Assets Register nor by any other responsible officer.


As stated by the University, though the physical verification of fixed assets had been conducted for 2019-20, the report was not finalised due to lockdown. Thus no corrective action could be taken on the same.

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

No physical verification of Inventory was conducted during 2019-20.

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

The University was regular in payment of statutory dues.

  
Sr. Dy. Accountant General (TSC)





**Annexure II**

**Bank Details of Dr. B.R. Ambedkar University Delhi**

S.N o.	Bank Account No.	Bank Name	Book Balance as on 31.03.2020	Balance as per Bank as on 31.03.2020	Remarks if any
	<b>GIA A/cs</b>				
1	0389101051660	Canara Bank	8,61,70,315	8,66,28,343.33	Difference of Rs 39562 in BRS (after adjustments) and Bank Balance Certificate
2	2881101003872	Canara Bank	2,09,84,545	1,84,138.29	Difference of Rs 22838 in BRS (after adjustments) and Bank Balance Certificate
3	389101054376	Canara Bank	21,69,86,132	21,22,03,837.91	Difference of Rs 1 in Book balance (as per BRS) and Bank Balance Certificate
4	9001000019924	Punjab & Sind Bank	11,15,328	11,13,083.58	Difference of Rs 59780.91+F27 as per Book Balance (as per Ledger/annual accounts) and BRS
5	36488009896	State Bank of India	52,24,924	52,24,923.60	Bank Balance Certificate is not available
6	6447194062	Indian Bank (KP)	1,70,904	55,904.00	Balance has been reconciled with Bank Statement but Bank Balance Certificate is not available
	<b>TOTAL</b>		<b>330652147.8</b>	<b>305410230.7</b>	
	<b>Fees A/cs</b>				
7	00001000019500	Punjab & Sind Bank	32,14,357	32,09,910.97	No details i.e. BRS, Bank Statement, Bank Balance Certificate etc were provided
8	09001000019545	Punjab & Sind Bank	86,11,927	27,570.71	No details i.e. BRS, Bank Statement, Bank Balance Certificate etc were provided
9	90322010087012	Syndicate Bank	17,36,902	17,36,902.00	No details i.e. Bank Statement, Bank Balance Certificate etc were provided
10	6481825941	Indian Bank	3,25,02,693	33,572.00	Difference of Rs 32484999.20 in BRS (after adjustments) and Bank Balance Certificate
11	6488459545	Indian Bank	3,65,23,018	27,570.00	Difference between book balance as per annual accounts and as per ledger
12	6504356269	Indian Bank	3,55,16,937	29,614.00	Difference of Rs 35898218 in BRS (after adjustments) and Bank Balance Certificate
13	6504356463	Indian Bank	43,40,795	32,771.00	Difference of Rs 5015430 in BRS (after adjustments) and Bank Balance Certificate

14	6504356598	Indian Bank	2,04,68,494	35,791.00	Difference of Rs 20592700 in BRS (after adjustments) and Bank Balance Certificate
15	6504356688	Indian Bank	27,41,893	32,614.00	Difference of Rs 2674028 in BRS (after adjustments) and Bank Balance Certificate
16	6504356779	Indian Bank	45,46,656	31,647.00	Difference of Rs 4525935 in BRS (after adjustments) and Bank Balance Certificate
17	6504356871	Indian Bank	58,66,049	51,049.00	Balance as per Ledger is Rs 5866049 and as per BRS/Balance Certificate is Rs 51049 as on 31.03.2020
18	50100241492240	HDFC Bank	6,83,43,220	10,83,592.00	Difference in BRS (after adjustments) and Bank Balance Certificate
	<b>TOTAL</b>		<b>22,44,12,941</b>	<b>63,32,604</b>	
	<b>Project A/cs</b>				
19	90322010089560	Syndicate Bank	1,21,93,246	1,23,52,595.63	Bank Balance Certificate is not available
20	2881101004066	Canara Bank	3,64,23,285	25,027.00	Difference in BRS (after adjustments) and Bank Balance Certificate
21	1338104000000523	IDBI Bank	1,11,04,255	15,14,548.00	Bank Balance Certificate is not available
22	13381040000004329	IDBI Bank	5,63,734	5,68,096.90	Bank Balance Certificate is not available
23	09001000019678	Punjab & Sind Bank	45,823.00	51,347.50	Bank Balance Certificate is not available
24	09001000019735	Punjab & Sind Bank	25,43,035	25,43,035.00	Bank Balance Certificate is not available
25	90322010087027	Syndicate Bank	24,52,368.41	24,52,368.41	Bank Balance Certificate is not available
26	100051099377	IndusInd Bank	2,386	2,386.00	Bank Balance Certificate is not available
27	006535133790	Indian Bank	15,35,533	34,376.00	Bank Balance Certificate is not available
28	90322010087012	Syndicate Bank	11,18,942	28,55,844.00	No details i.e. BRS, Bank Statement, Bank Balance Certificate etc were provided
	<b>TOTAL</b>		<b>6,79,82,607</b>	<b>2,23,99,624</b>	
	<b>University Development Fund</b>				
29	6475140852	Indian Bank	69,81,884	28,328.00	Bank Balance Certificate is not available
	<b>TOTAL</b>		<b>69,81,884</b>	<b>28,328</b>	
	<b>GRAND - TOTAL</b>		<b>63,00,29,580</b>	<b>33,41,70,787</b>	





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