

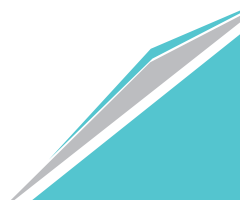


Annual Accounts
2020-21
&
Separate Audit Report
2020-21

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



Annual Accounts
2020–21
&
Separate Audit Report
2020–21







DR. B.R. AMBEDKAR UNIVERSITY DELHI

DR. B.R. AMBEDKAR UNIVERSITY DELHI

(Amount in Rs.)

SOURCES OF FUNDS	Schedule	2020-21	2019-20
CORPUS/CAPITAL FUND	1	1,42,10,73,818	1,50,07,88,501
DESIGNATED/ EARMARKED / ENDOWMENT FUNDS	2	61,51,10,593	53,12,63,114
CURRENT LIABILITIES & PROVISIONS	3	1,16,10,70,073	1,42,49,08,812
Total		3,19,72,54,484	3,45,69,60,428

APPLICATION OF FUNDS	Schedule	2020-21	2019-20
FIXED ASSETS	4		
- Tangible Assets		1,68,10,58,643	1,71,27,31,907
- Intangible Assets		2,12,26,851	1,03,08,867
- Capital Work- In Progress		6,23,22,855	2,59,35,926
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5		
- Long term		-	-
- Short term		63,47,05,165	29,01,00,000
INVESTMENTS-OTHERS	6		
- Corpus Fund		10,98,73,663	-
- Others			
CURRENT ASSETS	7		
		33,64,03,034	1,06,17,74,298
LOANS, ADVANCES AND DEPOSITS	8		
		35,16,64,273	35,61,09,430
Total		3,19,72,54,484	3,45,69,60,428

SIGNIFICANT ACCOUNTING POLICIES 23
 CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 24

CONTROLLER OF FINANCE

VICE-CHANCELLOR



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

ANNUAL ACCOUNT 2020-21

DR. B.R. AMBEDKAR UNIVERSITY DELHI			
<u>INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021</u>			
(Amount in Rs.)			
Particulars	Schedule	2020-21	2019-20
INCOME			
Academic Receipts	9	12,50,45,063	14,96,29,352
Grants/Subsidies	10	67,10,61,622	66,57,37,034
Income from Investments	11	88,77,045	-
Interest Earned	12	9,80,345	30,51,675
Other Income	13	7,59,815	21,43,467
Prior Period Incomes	14	-	54,293
TOTAL (A)		80,67,23,890	82,06,15,822
EXPENDITURE			
Staff Payments & Benefits (Establishment Expenses)	15	52,47,83,734	47,39,09,673
Academic Expenses	16	9,45,45,947	11,59,92,134
Administrative & General Expenses	17	14,07,63,657	13,93,18,068
Transportation Expenses	18	27,48,458	38,62,074
Repair & Maintenance	19	1,68,10,463	2,23,57,257
Finance Cost	20	1,19,138	1,82,556
Depreciation	4	6,19,64,990	7,60,86,157
Other Expenses	21	-	-
Prior Period Expenses	22	4,14,97,152	11,20,79,635
Total (B)		88,32,33,539	94,37,87,554
- Balance Being Excess Of Income Over Expenditure (A- B)		(7,65,09,649)	(12,31,71,732)
- Opening Balance of Profit & Loss Under Income and Expenditure Account		(30,95,425)	
Transfer to/from Designated Funds		-	-
Balance Being Surplus/(Deficit) Carried To Corpus / Capital Fund		(7,96,05,074)	(12,31,71,732)
SIGNIFICANT ACCOUNTING POLICIES	23		
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24		

[Signature]
CONTROLLER OF FINANCE

[Signature]
VICE-CHANCELLOR



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



DR. B.R. AMBEDKAR UNIVERSITY DELHI


SCHEDULES FORMING PART OF BALANCE SHEET

SCHEDULE - 1 - CORPUS/CAPITAL FUND

(Amount in Rs.)

Particulars	Schedule	2020-21	2019-20
Opening Balance		1,50,07,88,501	1,58,98,31,090
Add: Contribution towards Corpus / Capital Fund (Adjustment of Previous Year)		-	-
Add: Grants from UGC, Government of India and State Government to the extent utilised for capital expenditure	4B	7,75,96,638	10,08,20,870
Add: Assets Purchased out of			
- UGC Funds	4A	-	2,49,16,340
- Campus Development Funds	4C	-	-
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution		-	-
Add: Assets Donated/Gifts Received		-	-
Add: Excess of Income over Expenditure transferred from the Income & Expenditure Account		-	-
Total		1,57,83,85,139	1,71,55,68,300
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.		-	-
Less: Transfer to Scholarship	2A	66,71,394	79,38,761
Less: Transfer to Learning Enhancement	2A	1,50,10,636	1,78,62,212
Less: Transfer to Application Fee	2A	-17,40,607	56,66,730
Less: Transfer to Student Welfare Fund	2A	32,50,099	29,69,700
Less: Amount Transfer to UDF From Fees (Including Bank interest)	Ann-10A	5,37,54,910	5,50,27,197
Less: Amount Transfer to UDF From GIA (Other Income)	13	1,96,901	7,09,726
Less: Amount Transfer to UDF From Projects (Overhead income)	13	5,62,914	14,33,741
(Deduct) Deficit transferred from the Income & Expenditure Account		7,96,05,074	12,31,71,732
Total		15,73,11,321	21,47,79,799
Closing Balance		1,42,10,73,818	1,50,07,88,501

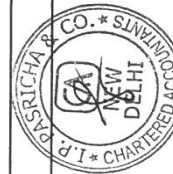



Deputy Registrar (Finance)
Dr. B. R. Ambedkar University Delhi
Lothian Road, Kashmere Gate,
Delhi-110006

DR. B.R. AMBEDKAR UNIVERSITY DELHI

SCHEDULE - 2 - DESIGNATED/EARMARKED / ENDOWMENT FUNDS

Particulars	Schedule	(Amount in Rs.)	
		Total	
		2020-21	2019-20
1	2	Endowment Funds	
4			
(A)			
a) Opening balance	2A	53,12,63,114	38,32,78,237
b) Additions during the year	2A	1,09,95,907	6,04,80,056
c) Income from investments made of the funds	2A	-	-
d) Accrued Interest on investments/ Advances	2A	-	-
e) Interest on Savings Bank a/c /Sweep FD	2A	1,73,48,950	1,96,04,681
f) Other additions (Specify nature)	2A		
- Transfer from Tuition Fees	2A	7,86,55,055	8,59,41,336
Total (A)		63,82,63,027	54,93,04,310
(B)			
Utilisation/Expenditure towards objectives of funds			
i) Capital Expenditure	2A	-	-
ii) Revenue Expenditure	2A	2,31,52,434	1,80,41,196
Total (B)		2,31,52,434	1,80,41,196
Closing Balances at the year end (A- B)		61,51,10,593	53,12,63,114



Deputy Registrar (Finance)
Dr. B. R. Ambedkar University, Delhi
Lbathnam Road, Kirti Nagar, New Delhi - 110016
Delhi: 110016

(Signature)



DR. B.R. AMBEDKAR UNIVERSITY DELHI

Schedule 2A
Endowment Funds (Fees)

Name of the Endowment 1	Opening Balance		Additions during the year			Total		Expenditure on the object during the year		Closing Balance		Total (11+12)
	Endowment 2	Accumulated Interest 3	Endowment 4	Transfer from Tuition Fees 5	Interest 7	Endowment (2+4)	Accumulated Interest (3+7)	10	Endowment 11	Accumulated Interest 12		
											(11+12)	
1. Scholarship	88,16,139	3,52,775	-	66,71,394	2,13,224	1,54,87,532	5,65,999	77,38,803	77,48,729	5,65,999	83,14,728	
2. Learning Enhancement	5,28,56,859	27,65,566	-	1,50,10,636	15,64,163	6,78,67,495	43,29,729	30,13,564	6,48,53,931	43,29,729	6,91,83,660	
3. Application Fee	3,25,84,141	25,77,980	85,37,607	-	17,80,213	4,11,21,748	43,58,193	1,02,78,214	3,08,43,534	43,58,193	3,52,01,727	
4. Student Welfare Fund	1,63,97,160	9,64,001	24,58,300	24,58,300	3,09,224	2,13,13,760	12,73,225	16,66,501	1,96,47,259	12,73,225	2,09,20,484	
5. University Development Fund	35,90,05,207	5,49,43,287	-	5,45,14,725	1,34,82,126	41,35,19,932	6,84,25,413	4,55,352	41,30,64,580	6,84,25,413	48,14,89,993	
Total	46,96,59,505	6,16,03,609	1,09,95,907	7,86,55,055	1,73,48,950	55,93,10,467	7,89,52,559	2,31,52,434	53,61,58,033	7,89,52,559	61,51,10,592	



(Signature)

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

ANNUAL ACCOUNT 2020-21


DR. B.R. AMBEDKAR UNIVERSITY DELHI

SCHEDULE - 3 CURRENT LIABILITIES AND PROVISIONS

(Amount in Rs.)

Particulars	Annexure	2020-21	2019-20
A Current Liabilities			
1. Deposits from Staff		-	-
2. Deposits from Students	1	5,43,30,794	4,62,54,638
3. Sundry Creditors			
a) For Goods and Services	2	34,51,835	1,16,41,761
b) For Others - Capital Goods	3	11,63,266	19,03,346
4. Deposit- Others (including EMD, Security Deposit)	4	48,58,673	54,12,546
5. Statutory Liabilities (GPF , TDS ,WC , Tax , CPF , GIS , NPS)			
a) Overdue			
b) Others	5	18,48,542	15,28,424
6. Other Current Liabilities			
a) Salaries Payable		5,86,539	2,43,088
b) Receipts against sponsored projects	Sch - 3(a)	5,49,95,369	6,28,90,197
c) Receipts against sponsored fellowship and scholarships	Sch - 3(b)	58,455	88,455
d) Receipts against UGC projects	Sch - 3(c)	66,48,242	1,04,73,509
e) Unutilised Grants	Sch - 10	65,58,77,773	96,44,41,675
f) Grants in Advance			
h) Other Funds			
- ECCC (Delhi Project)	Sch - 3(c)	12,20,052	15,83,236
- Campus Development	Sch - 3(c)	1,09,076	1,19,076
- Study of New Experiment	Sch - 3(c)	1,47,205	1,47,205
- GIZ Consultancy Project	Sch - 3(a)	43,200	62,183
- Advance Returned by PWD (Granted for Consultant in Dheerpur Campus)		13,26,221	13,35,542
- Cengage Sponsorship Fund	Sch - 3(a)	18,690	18,690
- Sage Publication	Sch - 3(a)	24,500	24,500
- AUD Consultancy Fee	Sch - 3(a)	5,41,658	1,37,489
- QCI Fund	Sch - 3(a)	-	30,375
- Tech Mahindra Fund	Sch - 3(a)	2,15,600	1,38,600
			-
i) Other Liabilities			
- Amount Payable	6	22,72,66,162	18,81,71,611
- Projects Liability	6A	28,91,121	23,89,275
- University Development Fund		30,95,442	-54,293
Total (A)		1,02,07,18,414	1,29,89,81,127
B Provisions			
1. Gratuity	Sch-15A	7,33,29,542	6,62,14,795
2. Accumulated Leave Encashment	Sch-15A	6,70,22,117	5,97,12,890
3. Others		-	-
Total (B)		14,03,51,659	12,59,27,685
Total (A+B)		1,16,10,70,073	1,42,49,08,812




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



DR. B.R. AMBEDKAR UNIVERSITY DELHI

SCHEDULE - 3 (a) SPONSORED PROJECTS

S.No.	Name of the Project 2	Opening Balance as on 01.04.2020		Receipts during the year 5	Total 6	Expenditure during the year 7	Closing Balance as on 31.03.2021	
		Credit 3	Debit 4				Credit 8	Debit 9
Part - I - CECEED Projects								
1	Aga Khan Foundation	1,05,947	-	-	1,05,947	-	1,05,947	-
2	Alvaan	52,679	-	2,21,760	2,74,439	-	2,74,439	-
3	Alamb	10,516	-	-	10,516	-	10,516	-
4	Care India (Ortisha Project)	80,484	-	-	80,484	30,331	50,153	-
5	Care India Start Early	3,80,365	-	-	3,80,365	-	3,80,365	-
6	Central Square Foundation	91,479	-	-	91,479	-	91,479	-
7	CIFF	7,59,790	-	-	7,59,790	-	7,59,790	-
8	DHFL	6,26,193	-	-	6,26,193	-	6,26,193	-
9	Katha (MCD School)	87,653	-	-	87,653	-	87,653	-
10	Mobile Creches	81,363	-	-	81,363	-	81,363	-
11	Next Education India Pvt. Ltd	2,72,479	-	-	2,72,479	21,631	2,50,848	-
12	NIH Yale University	6,97,703	-	-	6,97,703	6,97,703	-	-
13	Plan International India	2,86,826	-	-	2,86,826	1,51,984	1,34,842	-
14	TISS	7,97,239	-	-	7,97,239	7,97,239	-	-
15	Unicef Bihar	26,291	-	-	26,291	26,291	-	-
16	Unicef Maharashtra	3,184	-	-	3,184	3,184	-	-
17	Unicef Rajasthan	7,13,110	-	-	7,13,110	7,13,110	-	-
18	Unicef SDGS 2018	2,679	-	-	2,679	2,679	-	-
19	Unicef W.B.	3,28,284	-	-	3,28,284	3,28,284	-	-
20	World Bank Meghalya	16,52,468	-	-	16,52,468	16,31,645	20,823	-
21	World Bank Sat	11,19,993	-	-	11,19,993	70,000	10,49,993	-
22	CECED Resource Fund	2,35,86,435	-	20,82,118	2,56,68,553	2,17,754	2,54,50,799	-
	Total OF CECEED PROJECTS	3,17,63,160	-	23,03,878	3,40,67,038	46,91,835	2,93,75,203	-
	Interest	50,41,649	-	21,99,624	72,41,273	2,904	72,38,369	-
	Bank Charges	-	-	-	-	-	-	-
	Total	3,68,04,809	-	45,03,502	4,13,08,311	46,94,739	3,66,13,572	-



(Signature)

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

ANNUAL ACCOUNT 2020-21

S.No.	Name of the Project	Opening Balance as on 01.04.2020		Receipts during the year	Total	Expenditure during the year	Closing Balance as on 31.03.2021	
		Credit	Debit				Credit	Debit
1	2	3	4	5	6	7	8	9
Part-II - Projects Other Than CECE								
23	Anil Divan Foundation	1,60,001	-	22,50,000	24,10,001	18,00,000	6,10,001	-
24	A W Mellom Foundation	2,32,194	-	5,51,000	7,83,194	1,07,179	6,76,015	-
25	Azim Premji University	6,44,312	-	-	6,44,312	5,64,466	79,846	-
26	Bharti Gupta Ramola	6,00,000	-	-	6,00,000	-	6,00,000	-
27	E Qual Project	19,598	-	-	19,598	-	19,598	-
28	HAB, Leiden University	24,86,528	-	25,000	25,11,528	11,89,701	13,21,827	-
29	Help in NGO	1,65,000	-	-	1,65,000	-	1,65,000	-
30	Icssr (Babu P Ramesh)	2,55,306	-	-	2,55,306	2,55,306	-	-
31	ICSSR Delhi Oralities	2,56,415	-	-	2,56,415	-	2,56,415	-
32	Icssr (Krishna Ram)	176	-	-	176	-	176	-
33	Icssr Livitoli Jumo	-	-	20,000	20,000	-	20,000	-
34	ICSSR Praveen Singh	4,03,049	-	-	4,03,049	-	4,03,049	-
35	Icssr Shailija Menon	-2,22,000	-	-	-2,22,000	-	-2,22,000	-
36	Icssr (Urfat Anjem Mir)	-89,400	-	-	-89,400	-	-89,400	-
37	India Foundation for the Arts	1,411	-	-	1,411	-	1,411	-
38	Indiana University	1,86,069	-	-	1,86,069	15,500	1,70,569	-
39	INTACH (Farming in Dryland Central India)	31,479	-	-	31,479	3,995	27,484	-
40	JIT (Symposium)	49,560	-	-	49,560	-	49,560	-
41	Maritime Conference	39,458	-	-	39,458	-	39,458	-
42	Misc. Fund	7,87,525	-	-	7,87,525	1,351	7,86,174	-
43	MSUD Fulbright Haysprog.	4,242	-	-	4,242	-	4,242	-
44	National Book Trust	58,325	-	-	58,325	-	58,325	-
45	Nupi	50,337	-	-	50,337	-	50,337	-
46	Sail Project	2,97,210	-	-	2,97,210	-	2,97,210	-
47	SERB	1,03,451	-	-	1,03,451	-	1,03,451	-
48	SFTIG Grant	26,134	-	-	26,134	-	26,134	-



(Signature)

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



S.No.	Name of the Project	Opening Balance as on 01.04.2020		Receipts during the year		Total	Expenditure during the year	Closing Balance as on 31.03.2021	
		Credit	Debit	5	6			Credit	Debit
1	2	3	4	5	6	7	8	9	
49	Vasant J Seth Memorial Foundation (Cck)	66	-	-	66	-	-	66	-
50	CSSRM Project	11,25,000	-	-	11,25,000	-	-	11,25,000	-
51	Raja Rammohan Roy Lib. Foundation	1,00,000	-	-	1,00,000	-	-	1,00,000	-
52	Salt Project	-	-	3,80,750	3,80,750	4,000	4,000	3,76,750	-
53	Aud@city Bank Sponsorship	50,000	-	1,00,000	1,50,000	44,500	44,500	1,05,500	-
54	ICSSR Project (Prof. Kartik Dave)	2,422	-	-	2,422	-	-	2,422	-
55	ICSSR Project (Dr. Anandini Dar)	14,88,004	-	-	14,88,004	3,31,562	3,31,562	11,56,442	-
	Total Misc.Project	93,11,872	-	33,26,755	1,26,38,628	43,17,560	43,17,560	83,21,062	-
	Bank Interest	17,38,599	-	98,724	18,37,323	-	-	18,37,323	-
	Total	1,10,50,471	-	34,25,479	1,44,75,951	43,17,560	43,17,560	1,01,58,385	-
Part III									
	P & S Bank (19656)								
57	Cengage Sponsorship Fund	18,690	-	-	18,690	-	-	18,690	-
58	Economic Research Foundation (Consultancy Project)	-	-	3,43,175	3,43,175	3,43,175	3,43,175	-	-
60	QCI Fund	30,375	-	0	30,375	30,375	30,375	-	-
61	Tech Mahindra Fund	1,38,600	-	77,000	2,15,600	-	-	2,15,600	-
62	Sage Publication	24,500	-	0	24,500	-	-	24,500	-
63	GIZ Consultancy Project	62,183	-	7,62,238	8,24,421	7,81,221	7,81,221	43,200	-
64	AUD Consultancy Fee	1,37,489	-	40,41,69	5,41,658	-	-	5,41,658	-
	Total Consultancy Project	4,11,837	-	15,86,582	6,32,340	11,54,771	11,54,771	8,43,648	-
	Bank Interest	-	-	24,728	-	-	-	24,728	-
	Total	4,11,837	-	16,11,310	6,32,340	11,54,771	11,54,771	8,68,376	-
64	Design Innovation Centre								
	Fund Received	20,98,751	-	-	20,98,751	20,98,751	20,98,751	-	-
	Bank Interest	4,44,284	-	39,496	4,83,780	1,249	1,249	4,82,531	-
	Total	25,43,035	-	39,496	25,82,531	21,00,000	21,00,000	4,82,531	-



(Signature)

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

71	SRTT (MA Dance Prog.)												
	Fund Received	2,17,534	-	26,85,000	29,02,534	25,48,653	3,53,881	-					
	Bank Interest	3,49,659	-	26,341	3,76,000	-	3,76,000	-					
	Total	5,67,193	-	27,11,341	32,78,534	25,48,653	7,29,881	-					
72	FAUD												
	Bank Interest	14,63,936	-	-	14,63,936	-	14,63,936	-					
	Total	15,33,769	-	48,963	15,82,732	-	15,82,732	-					
73	Syndicate Bank 7012												
	Delhi Oral History	9,34,958	-	-	9,34,958	6,13,685	3,21,273	-					
	Requirement Fees	1,04,985	-	16,006	1,20,991	-	1,20,991	-					
	Bank Interest	78,999	-	65,207	1,44,206	233	1,43,973	-					
	Total	11,18,942	-	81,213	12,00,155	6,13,918	5,86,237	-					
	Grand Total (I+II+III)						6,33,02,035	-	1,33,07,607	7,52,18,836	2,07,45,892	5,58,63,745	-

AMBEDKAR UNIVERSITY DELHI

SCHEDULE 3 (b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

S.No	Name of the Sponsor	Annexure	Opening Balance as on 01.04.2020		Transactions during the year			Balance as on 31st March, 2021	
			Credit Balance	Debit Balance	Credit	Debit	Credit Balance	Debit Balance	
			4	5	6	7	8	9	
1	ICSSR Fellowship	-	88,455	-	3,70,000	4,00,000	58,455		
	Total		88,455	-	3,70,000	4,00,000	58,455	-	



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



ANNUAL ACCOUNT 2020-21

DR. B.R. AMBEDKAR UNIVERSITY DELHI

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

(Amount in Rs.)

Particulars	Annexure	2020-21	2019-20
A. UGC Grants			
Balance B/F		1,04,73,509	27,78,954
Add - Receipts during the Year		-	3,62,50,000
Add - Interest Allocated (Bank Interest Received)		2,87,169	7,09,829
Total (A)		1,07,60,678	3,97,38,783
Less - Refunds		-	-
Less - Utilised for Revenue Expenditure			55,18,621
a) SVS B. Voc. UGC Fund Expnses		40,54,684	
b) Start up Project - UGC Fund		52,449	
c) UKIERI Project - UGC Fund		5,303	
Less - Utilised for Capital Expenditure		-	2,37,46,653
Total (B)		-	2,92,65,274
Unutilised carried forward (A-B)		66,48,242	1,04,73,509
B. Grants from State Govt.		-	-
I. Grant in Aid (Government of Delhi)			
Balance B/F		96,44,41,675	70,74,56,673
Add: Adjustment of Unspent Grant		5,09,67,097	10,22,48,924
Add - Receipts during the Year		38,50,00,000	90,00,00,000
Amount of interest transferred from UDF 2016-17		-	92,45,377
Amount of interest transferred to Grant in Aid -earned on SB 2017-18		1,36,63,144	1,20,48,605
Add: Adjustment for amount spent towards capital expenditure		-	0
Ground Rent transferred from capital to GIA General relating to 2017-18 wrongly charged to capital expenditure			
Total (A)		1,41,40,71,916	1,73,09,99,579
Less - Refunds			
Less - Utilised for Revenue Expenditure		67,10,61,622	66,57,37,034
Less - Utilised for Capital Expenditure		8,71,32,521	10,08,20,870
Total (B)		75,81,94,143	76,65,57,904
Unutilised carried forward (A-B)		65,58,77,773	96,44,41,675
II. ECCC : (Govt of NCT of Delhi)			
Balance B/F		15,83,236	53,57,532
Add: Receipt during the year		-	-
Add: Bank Interest Received		943	90,734
Total (A)		15,84,179	54,48,266
Less Refunds			
Less Utilized for Revenue Expenditure		3,64,127	38,65,030
Less Utilized for Capital Expenditure		-	-
Total (B)		3,64,127	38,65,030
Unutilised carried forward (A-B)		12,20,052	15,83,236





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



Particulars	Annexure	2020-21	2019-20
III. Campus Development (Govt of NCT of Delhi)			
Balance B/F		1,19,076	1,19,076
Add: Receipt during the year		-	-
Add: Bank Interest Received		-	-
Total (A)		1,19,076	1,19,076
Less Refunds			
Less Utilized for Revenue Expenditure		10,000	-
Less Utilized for Capital Expenditure		-	-
Total (B)		-	-
Unutilised carried forward (A-B)		1,09,076	1,19,076
IV. Study of New Experiment (Govt of NCT of Delhi)			
Balance B/F		1,47,205.00	1,47,205
Add: Receipt during the year		-	-
Add: Bank Interest Received		-	-
Total (A)		1,47,205	1,47,205
Less Refunds			
Less Utilized for Revenue Expenditure		-	-
Less Utilized for Capital Expenditure		-	-
Total (B)		-	-
Unutilised carried forward (A-B)		1,47,205	1,47,205
Less Refunds			
Less Utilized for Revenue Expenditure		-	-
Less Utilized for Capital Expenditure		-	-
Total (B)		-	-
Unutilised carried forward (A-B)		1,47,205	1,47,205
Grand Total (I+II+III+IV)		66,38,93,272	97,66,45,625




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

DR. B. R. 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 01.04.2020	Additions during the year	Deductions/A adjustments	Closing Balance as on 31.03.2021	Depreciation for the Year	Deductions/A adjustments	Closing Balance as on 31.03.2021	2020-21	2019-20		
(A) Tangible Assets													
1	Land	-	1,42,92,33,333	-	-	1,42,92,33,333	-	-	-	-	1,42,92,33,333	1,42,92,33,333	
2	Buildings	2%	13,13,11,644	-	-	13,13,11,644	44,84,681	26,26,233	-	-	71,10,914	12,42,00,730	12,68,26,963
3	Electrical Installation and Equipment	5%	69,56,198	2,42,492	72,178	71,26,512	29,52,987	3,56,326	-	-	33,09,313	38,17,199	40,03,211
4	Scientific & Laboratory Equipment	8%	1,15,68,693	-	-	1,15,68,693	40,15,099	9,25,495	-	-	49,40,595	66,28,098	75,53,594
	Vehicles	10%	-	6,97,482	-	6,97,482	-	-	-	-	69,748	6,27,734	-
5	Office Equipment												
	a) Photocopier/Duplicator	7.5%	14,99,341	-	-	14,99,341	11,70,686	1,12,451	-	-	12,83,136	2,16,205	3,28,655
	b) Air Conditioner	7.5%	2,12,98,334	29,79,131	-	2,42,77,465	1,19,30,666	18,20,810	-	-	1,37,51,476	1,05,25,989	93,67,668
	c) Air Cooler	7.5%	1,94,949	-	-	1,94,949	36,455	14,621	-	-	51,076	1,43,873	1,58,494
	d) Water Cooler	7.5%	14,12,149	39,974	-	14,52,123	7,93,172	1,08,909	-	-	9,02,081	5,50,042	6,18,977
	e) Voltage Stabilizer	7.5%	30,62,671	-	-	30,62,671	20,20,291	2,29,700	-	-	22,49,992	8,12,679	10,42,380
	f) Office Equipment other	7.5%	1,36,44,561	37,83,168	-	1,74,27,729	51,81,350	13,07,080	-	-	64,88,430	1,09,39,299	84,63,211
6	Audio Visual Equipment												
	a) Audio Conference System	7.5%	49,06,396	-	-	49,06,396	15,97,728	3,67,980	-	-	19,65,707	29,40,689	33,08,668
7	Computers & Peripherals												
	a) Computers	20%	7,14,91,272	-	-	7,14,91,272	5,38,72,984	1,21,05,518	-	-	6,59,78,503	55,12,769	1,76,18,288
	b) Peripherals	20%	61,32,439	8,09,270	-	69,42,409	17,30,737	13,88,482	-	-	31,19,219	38,23,190	44,01,702
8	Furniture, Fixtures & Fittings												
	a) Cabinet/Almira/Filing Rack	7.5%	1,20,71,811	-	-	1,20,71,811	56,47,485	9,05,386	-	-	65,52,871	55,18,940	64,24,326
	b) Table/Chairs/Goat/Carpet	7.5%	3,60,74,823	-	-	3,60,74,823	2,20,19,135	27,05,612	-	-	2,47,24,746	1,13,50,077	1,40,55,688
	c) Wooden Partitions	7.5%	1,59,68,989	-	-	1,59,68,989	1,00,55,630	11,97,674	-	-	1,12,53,304	47,15,685	59,13,359
	d) Other Furniture	7.5%	61,48,867	1,05,331	450	62,53,748	21,18,808	4,69,031	-	-	25,87,839	36,65,909	40,30,059
9	Library Books & Scientific Journals												
	a) Books	10%	13,15,27,320	24,548	4,27,730	13,11,24,138	6,24,66,224	1,31,12,414	-	-	7,55,78,638	5,55,45,500	6,90,61,096
	Other Assets	7.5%	4,20,431	-	-	4,20,431	98,196	31,532	-	-	1,29,728	2,90,703	3,22,235
Total (A)			1,90,49,24,221	86,82,096	5,00,358	1,91,31,05,959	19,21,92,314	3,98,55,002	-	-	23,20,47,316	1,68,10,58,643	1,71,27,31,907
11	(B) Capital Work in Progress	-	2,59,35,926	3,63,86,929	-	6,23,22,855	-	-	-	-	-	6,23,22,855	2,59,35,926



(Signature)

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



AMBEDKAR UNIVERSITY DELHI												
S. No.	Assets Head	Rate (%)	Gross Block			Depreciation for the Year			Net Block			
			Opening Balance as on 01.04.2020	Additions during the year	Deductions/A adjustments	Closing Balance as on 31.03.2021	Opening Balance as on 01.04.2020	Depreciation for the Year	Deductions/A adjustments	Closing Balance as on 31.03.2021	2020-21	2019-20
(C) Intangible Assets:												
12	Computer Software	40%	1,80,83,568	5,90,297	-	1,86,73,865	1,67,52,242	7,99,445	-	1,75,51,687	11,22,178	13,31,326
13	E-Journals	40%	8,26,16,678	3,26,91,133	2,53,459	11,50,54,352	7,36,39,136	2,13,10,543	-	9,49,49,679	2,01,04,673	89,77,542
	Total (C)		10,07,00,246	3,32,81,430	2,53,459	13,37,28,217	9,03,91,378	2,21,09,988	-	11,25,01,366	2,12,26,851	1,03,08,867
Total (A+B+C)			2,03,15,60,393	7,83,50,455	7,53,817	2,10,91,57,031	28,25,83,693	6,19,64,990	-	34,45,48,682	1,76,46,08,348	1,74,89,76,700



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

DR. B. R. 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 01.04.2020	Additions during the year	Deductions/A adjustments	Closing Balance as on 31.03.2021	Opening Balance as on 01.04.2020	Depreciation for the Year	Deductions/A adjustments	Closing Balance as on 31.03.2021	2020-21	2019-20
Tangible Assets:												
1	Scientific & Laboratory Equipment	8%	50,69,696	-	-	50,69,696	18,26,932	4,05,576	-	22,32,507	28,37,189	32,42,764
2	Office Equipment											
	a) Office Equipment Other	7.5%	26,57,821	-	-	26,57,821	9,64,266	1,99,337	-	11,63,602	14,94,219	16,93,555
	b) Voltage & Stabilisers	7.5%	1,75,301	-	-	1,75,301	52,592	13,148	-	65,739	1,09,562	1,22,709
3	Audio Visual Equipment											
	a) Audio Conference System	7.5%	3,26,250	-	-	3,26,250	97,876	24,469	-	1,22,345	2,03,906	2,28,374
4	Furniture, Fixtures & Fittings											
	a) Table/Chairs/sofa/carpet	7.5%	6,91,106	-	-	6,91,106	4,11,772	51,833	-	4,63,605	2,27,501	2,79,334
5	Lib. Books & Scientific Journals											
	a) Books	10%	25,07,192	-	-	25,07,192	17,55,032	2,50,719	-	20,05,751	5,01,441	7,52,160
6	Computers & Peripherals											
	a) Computers	20%	2,99,24,897	-	-	2,99,24,897	1,84,31,646	59,84,979	-	2,44,16,626	55,08,271	1,14,93,251
	Total (A)		4,13,52,263	-	-	4,13,52,263	2,35,40,115	69,30,060	-	3,04,70,175	1,08,82,088	1,78,12,148
Intangible Assets:												
1	Computer Software	40%	1,10,02,327	-	-	1,10,02,327	1,02,34,327	-	-	1,02,34,327	7,68,000	7,68,000
2	E - Journals	40%	58,20,690	-	-	58,20,690	27,48,962	23,28,276	-	50,77,238	7,43,452	30,71,728
	Total (B)		1,68,23,017	-	-	1,68,23,017	1,29,83,289	23,28,276	-	1,53,11,565	15,11,452	38,39,728
	Total (A + B)	-	5,81,75,280	-	-	5,81,75,280	3,65,23,404	92,58,336	-	4,57,81,740	1,23,93,540	2,16,51,876



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



DR. B. R. AMBEDKAR UNIVERSITY DELHI

Schedule 4B - Kashmir Gate Campus		Gross Block										Net Block		
		Assets Head	Rate (%)	Opening Balance as on 01.04.2020	Additions during the year	Deductions/A adjustments	Closing Balance as on 31.03.2021	Opening Balance as on 01.04.2020	Depreciation for the Year	Deductions/A adjustments	Closing Balance as on 31.03.2021	2020-21	2019-20	
Tangible Assets:														
1	Land		0%	1,42,92,33,333	-	-	1,42,92,33,333	-	-	-	1,42,92,33,333	-	1,42,92,33,333	
2	Buildings		2%	13,13,11,644			13,13,11,644	44,84,681	26,26,232,888	71,10,914	12,42,00,730		12,68,26,963	
3	Electrical Installation and Equipment		5%	68,55,819	2,42,492	72,178	70,26,133	29,37,520	3,51,306,65	32,88,827	37,37,306		39,18,299	
4	Scientific & Laboratory Equipment		8%	64,98,997	-	-	64,98,997	21,88,168	5,19,919,76	27,08,088	37,90,909		43,10,829	
	Vehicles		10%	-	6,97,482	-	6,97,482	-	69,748,20	69,748	6,27,734		-	
5	Office Equipment			-	-	-	-	-	-	-	-		-	
	a) Photocopier/Duplicator		7.5%	14,99,341	-	-	14,99,341	11,70,686	1,12,450,58	12,83,136	2,16,205		3,28,655	
	b) Air Conditioner		7.5%	2,12,98,334	29,79,131	-	2,42,77,465	1,19,30,666	18,20,809,88	1,37,51,476	1,05,25,989		93,67,668	
	c) Air Cooler		7.5%	1,94,949	-	-	1,94,949	36,455	14,621,18	51,076	1,43,873		1,58,494	
	d) Water Cooler		7.5%	13,82,349	39,974	-	14,22,323	7,86,467	1,06,674,23	8,93,141	5,29,182		5,95,882	
	e) Voltage Stabilizer		7.5%	27,90,770	-	-	27,90,770	19,38,720	2,09,307,75	21,48,028	6,42,743		8,52,050	
	f) Office Equipment other		7.5%	1,08,99,610	37,83,168	-	1,46,82,778	41,91,809	11,01,208,35	52,93,017	93,89,761		67,07,801	
6	Audio Visual Equipment			-	-	-	-	-	-	-	-		-	
	a) Audio Conference System		7.5%	42,43,678	-	-	42,43,678	14,14,802	3,18,275,85	17,33,078	25,10,600		28,28,876	
7	Computers & Peripherals			-	-	-	-	-	-	-	-		-	
	a) Computers		20%	4,13,64,302	-	-	4,13,64,302	3,52,49,988	61,14,314,00	4,13,64,302	-		61,14,314	
	b) Peripherals		20%	61,32,439	8,09,970	-	69,42,409	17,30,737	13,88,481,80	31,19,219	38,23,190		44,01,702	
8	Furniture, Fixtures & Fittings			-	-	-	-	-	-	-	-		-	
	a) Cabinet/Almirah/Filling Rack		7.5%	1,20,71,811	-	-	1,20,71,811	56,47,485	9,05,385,83	65,52,871	55,18,940		64,24,326	
	b) Table/Chairs/Sofa/Carpet		7.5%	3,53,83,717	-	-	3,53,83,717	2,16,07,363	26,55,778,78	2,42,61,142	1,11,22,575		1,37,76,354	
	c) Wooden Partitions		7.5%	1,59,68,989	-	-	1,59,68,989	1,00,55,630	11,97,674,18	1,12,53,304	47,15,685		59,13,359	
	d) Other Furniture		7.5%	59,47,412	1,05,331	450	60,52,293	20,73,481	4,55,921,98	25,27,403	35,24,890		38,73,931	
9	Library Books & Scientific Journals			-	-	-	-	-	-	-	-		-	
	a) Books		10%	12,90,11,352	24,548	4,27,730	12,86,08,170	6,07,08,073	1,28,60,817,00	7,35,68,590	5,50,39,280		6,83,03,279	
	Total (A)			1,86,20,88,846	86,82,096	5,00,358	1,87,02,70,584	16,81,52,730	3,28,24,929	20,09,77,659	1,66,92,92,925		1,69,39,36,116	
Capital Work in Progress:														
1	Dheerpur Campus		-	1,16,28,984	-	-	1,16,28,984	-	-	-	1,16,28,984		1,16,28,984	
2	Rohini Campus		-	1,29,21,338	-	-	1,29,21,338	-	-	-	1,29,21,338		1,29,21,338	
3	Madrassa Road		-	33,336	-	-	33,336	-	-	-	33,336		33,336	
4	Karampara Campus		-	3,05,17,306	-	-	3,05,17,306	-	-	-	3,05,17,306		-	
5	Lodhi Campus		-	58,69,623	-	-	58,69,623	-	-	-	58,69,623		-	
	Total (B)			2,45,83,658	3,63,86,929	-	2,45,83,658	-	-	-	2,45,83,658		2,45,83,658	

Deputy Registrar (Finance)

 Dr. B. R. Ambedkar University Delhi

 Lothian Road, Kashmir Gate,

 Delhi-110006



ANNUAL ACCOUNT 2020-21

S. No.	Assets Head	Rate (%)	Gross Block				Depreciation for the Year				Net Block	
			Opening Balance as on 01.04.2020	Additions during the year	Deductions/A adjustments	Closing Balance as on 31.03.2021	Opening Balance as on 01.04.2020	Depreciation for the Year	Deductions/A adjustments	Closing Balance as on 31.03.2021	2020-21	2019-20
Intangible Assets:												
1	Computer Software	40%	70,81,241	5,90,297	-	76,71,538	65,17,915	7,99,444.80	73,17,360	3,54,178	5,63,326	
2	E-Journals	40%	7,67,95,988	3,26,91,133	2,53,459	10,92,33,662	7,08,90,174	1,89,82,266.78	8,98,72,441	1,93,61,221	59,05,814	
	TOTAL (C)		8,38,77,229	3,32,81,430	2,53,459	11,69,05,200	7,74,08,089	1,97,81,712	9,71,89,801	1,97,15,399	64,69,139	
	Total (A+ B+ C)		1,97,05,49,733	7,83,50,455	7,53,817	2,01,17,59,442	24,55,60,819	5,26,06,640	29,81,67,460	1,71,35,91,982	1,72,49,88,913	



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



DR. B. R. AMBEDKAR UNIVERSITY DELHI												
Schedule 4C - Karampura Campus												
S. No.	Assets Head	Rate (%)	Gross Block			Depreciation for the Year			Net Block			
			Opening Balance as on 01.04.2020	Additions during the year	Deductions/A adjustments	Closing Balance as on 31.03.2021	Opening Balance as on 01.04.2020	Depreciation for the Year	Deductions/A adjustments	Closing Balance as on 31.03.2021	2020-21	2019-20
1	Electrical Installation & Equipment	5%	1,00,379	-	-	1,00,379	15,467	5,019	20,486	79,893	-	84,912
2	Plant & Machinery		-	-	-	-	-	-	-	-	-	-
3	Office Equipment		-	-	-	-	-	-	-	-	-	-
	a) Water Cooler	7.5%	29,800	-	-	29,800	6,705	2,235	8,940	20,860	-	23,095
	b) Voltage Stabilizer	7.5%	96,600	-	-	96,600	28,980	7,245	36,225	60,375	-	67,620
	(c) Office Equipment Other	7.5%	87,130	-	-	87,130	25,276	6,535	31,811	55,319	-	61,854
4	Audio Visual Equipment		-	-	-	-	-	-	-	-	-	-
	a) Audio Conference System	7.5%	3,36,468	-	-	3,36,468	85,050	25,235	1,10,285	2,26,183	-	2,51,418
5	Computers & Peripherals		-	-	-	-	-	-	-	-	-	-
	a) Computers	20%	31,123	-	-	31,123	20,400	6,225	26,625	4,498	-	10,723
6	Furniture, Fixtures & Fittings	7.5%	2,01,455	-	-	2,01,455	45,327	15,109	60,436	1,41,019	-	1,56,128
7	Lib Books & Scientific Journals		-	-	-	-	-	-	-	-	-	-
	a) Books	10%	1,660	-	-	1,660	498	166	664	996	-	1,162
8	Small Value Assets		-	-	-	-	-	-	-	-	-	-
	a) Other Assets	7.5%	4,20,431	-	-	4,20,431	98,196	31,532	1,29,728	2,90,703	-	3,22,235
	Total (A)		13,05,046	-	-	13,05,046	3,25,899	99,301	4,25,200	8,79,846	-	9,79,147



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

DR. B. R. AMBEDKAR UNIVERSITY DELHI													
Schedule 4D - Campus Development													
S. No.	Assets Head	Rate (%)	Gross Block				Depreciation for the Year				Net Block		
			Opening Balance as on 01.04.2020	Additions during the year	Deductions/A adjustments	Closing Balance as on 31.03.2021	Opening Balance as on 01.04.2020	Depreciation for the Year	Deductions/A adjustments	Closing Balance as on 31.03.2021	2020-21	2019-20	
Tangible Assets:													
1	Computers & Peripherals	20%	1,70,950	-	-	1,70,950	1,70,950	-	-	1,70,950	-	-	-
2	Books	10%	7,116	-	-	7,116	2,620	712	3,332	3,784	3,784	4,496	4,496
	Total (A)		1,78,066	-	-	1,78,066	1,73,570	712	1,74,282	3,784	3,784	4,496	4,496
Capital Work in Progress (B)													
1	Dheerpur Campus	-	13,52,268	-	-	13,52,268	-	-	-	-	-	13,52,268	13,52,268
	Total (A+B)		15,30,334	-	-	15,30,334	1,73,570	712	1,74,282	13,56,052	13,56,052	15,56,764	15,56,764
	GRAND TOTAL		2,03,15,60,393	7,83,50,455	7,53,817	2,07,27,70,102	28,25,83,693	6,19,64,990	34,45,48,682	1,72,82,21,419	1,74,89,76,700		



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



DR. B.R. AMBEDKAR UNIVERSITY DELHI

Schedule - 5 INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS

(Amount in Rs.)

Particulars	Annexure	2020-21	2019-20
1. In Central Government Securities		-	-
2. In State Government Securities		-	-
3. Other Approved Securities		-	-
4. Shares (AUD Centre for IIE)		1,00,000	1,00,000
5. Debentures and Bonds		-	-
6. Term Deposits with Banks		-	-
7. Others		-	-
- Corpus		-	-
- Non-Corpus	7	29,00,00,000	29,00,00,000
8. Investment from saving Bank Account (Fees)		18,35,07,112	-
9. Investment from saving Bank Account (Project)		4,66,75,035	-
10. Investment from saving Bank Account (UDF)		8,82,68,288	-
11. Investment from saving Bank Account (GIA NPS)		2,61,54,730	-
Total		63,47,05,165	29,01,00,000

Schedule - 6 INVESTMENTS - OTHERS

(Amount in Rs.)

Particulars	Annexure	2020-21	2019-20
1. In Central Securities		-	-
2. In State Government Securities		-	-
3. Other Approved Securities		-	-
4. Shares		-	-
5. Debentures & Bonds		-	-
6. Others (Sweep Investment GIA)		10,98,73,663	-
Total		10,98,73,663	-

SCHEDULE 7- CURRENT ASSETS

(Amount in Rs.)

Particulars	Annexure	2020-21	2019-20
1. Stock			
- Stationery		25,03,784	23,98,336
2. Sundry Debtors			
a) Debts Outstanding for a period exceeding six months		27,83,761	18,21,446
b) Others (TDS recoverable from Debtors)		9,16,727	12,14,129
			-
3. Cash and Bank Balance			
- Cash & Imprest:			
(a) Cash in hand		-	-
(b) Imprest	8	5,03,633	5,82,208
- Bank Balance:			
a) With scheduled banks			
- In Current Account			
- In Term Deposit Account			
- In Savings Account	9	31,39,75,294	1,05,57,58,179
b) With non- scheduled banks			
- In Term Deposit Account			
- In Savings Account			
		-	
c) Tuition fee Due FY 2020-21(Fees)		1,57,19,835	-
Total		33,64,03,034	1,06,17,74,298



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

ANNUAL ACCOUNT 2020-21

DR. B.R. AMBEDKAR UNIVERSITY DELHI			
SCHEDULE 8- LOANS, ADVANCES & DEPOSITS			(Amount in Rs.)
Particulars	Sub - Schedule	2020-21	2019-20
1. Advance to Employees : (Non - Interest Bearing)			
(A) Grant-in-Aid (GIA) Accounts			
(i) Advance to Staff	8.1	13,09,900	25,10,915
(ii) Seed Money Advance	8.2	2,00,000	1,00,000
(iii) LTC Advance	8.3	46,933	2,64,262
(B) Fees Accounts			
(i) For Academic activities	8.4	7,88,788	33,03,985
(C) Projects Accounts			
(i) From CECED	8.5	-	2,73,403
(ii) From JTT	8.6	62,266	2,62,266
(iii) From Projects Other than CECED	8.7	1,50,000	1,95,050
(iv) From Ford Foundation	8.8	1,64,000	50,000
(v) From ECCC (Delhi Project)	8.9	7,703	47,703
(vi) From UGC	8.10	95,849	4,81,942
2. Advances and other amounts recoverable in cash or in kind or for value to be received			
(A) Capital Account			
(i) Advances to PWD	8A	29,70,49,636	30,87,41,104
(B) University Development Fund Accounts			
(i) Advance for UGC XII Plan funding and other miscellaneous purposes	8.11	2,80,83,886	2,80,83,886
(C) Projects Accounts			
(i) Advance to suppliers/institutions for CECED projects activities	8.12	-	1,08,876
(ii) Advance to suppliers/institutions for UGC sponsored projects activities	8.13	28,800	28,800
(iii) TDS Receivable	8.14	2,19,786	65,200
(D) Grant-In-Aid(GIA) Accounts			
(i) Advance to Suppliers	8.15	25,84,217	25,85,467
(ii) Amount Recoverable from Staff	8.16	48,504	51,424
(iii) Amount Recoverable from Vendor	8.17	9,285	37,410
(iv) Amount Recoverable from Vendor (Karampura Campus)	8.18	30,400	30,400
(E) FEE Accounts			
(i) Advance to Suppliers/ Vendors	8.19	-	1,62,000
(F) TDS Recoverable			
		16,440	1,594
3. Deposits			
(A) Telephone Connection Deposits		16,500	16,500
(B) Lease Rent Security for Karampura flat		1,56,000	1,56,000
(C) Security Deposit(karapura campus)		1,42,948	-
(D) Electricity connection security		24,750	24,750
4. Income Accrued			
(A) On Investments from Earmarked/ Endowment Funds			
(i) Accrued Interest on UDF		2,04,27,682	85,26,493
Total		35,16,64,273	35,61,09,430




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



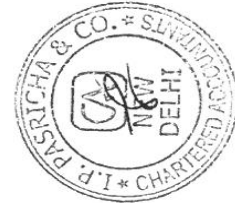
DR. B.R. AMBEDKAR UNIVERSITY DELHI

Sub Schedule-8A

Capital Account - Advances to PWD for works

(Amount in Rs.)

S.No	Name of the Division	Opening Balance as on 01.04.2020	Advance paid during the year	Adjustments during the year	Closing Balance as on 01.04.2021
1	Advance to PWD	41,31,374	-	41,31,374	-
2	BSES Rajdhani Power Ltd. Capital	17,06,624	-	-	17,06,624
3	Executive Engineer, BPD B 122PWD Delhi	2,21,51,855	83,92,416	2,59,77,347	45,66,924
4	Executive Engineer, (Civil) PWD Div .323	7,73,450	-	-	7,73,450
5	Executive Engineer, Elect. - B - 141 - PWD	19,36,000	-	-	19,36,000
6	Executive Engineer, (Electrical) Div. No.353	6,18,461	1,17,36,825	1,21,45,410	2,09,876
7	Executive Engineer (E) PWD EMD 451	37,93,476	10,92,422	-	48,85,898
8	Executive Engineer F-111 Pwd New Delhi	27,11,92,000	-	-	27,11,92,000
9	Executive Engineer M-241 PWD	24,37,864	-	-	24,37,864
10	Secretary , NDMC Advance	-	93,41,000	-	93,41,000
	Total	30,87,41,104	3,05,62,663	4,22,54,131	29,70,49,636




(Signature)

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

ANNUAL ACCOUNT 2020-21

DR. B.R. AMBEDKAR UNIVERSITY DELHI			
<u>Sub Schedule-8.1</u>			
<u>GIA Accounts-Advances to Employees - for carrying out official assignments</u>			<u>(Amount in Rs.)</u>
S.NO	Particulars	2020-21	2019-20
1	AKHA K MAO	-	60,000.00
2	Akhil Katyal	-	21,000.00
3	Amit Singh	-	95,850.00
4	Anil Persaud	-	23,880.00
6	Anita Elizabeth Cherian	-	9,500
7	Anita Ghai	5,000	5,000
8	ANSHU SINGH	10,000	
9	Arindam Banerjee	-	80,000
10	Balchand Prajapati	-	17,000
11	Benil Biswas	6,650	6,650
12	Bibnaz Thokchom Devi	4,92,855	4,92,855
13	Bindu KC	19,762	19,762
14	DAYA CHAND	-	18,500
15	Debal C. Kar	25,981	95,252
16	Dharmender Kumar		-
17	Dhiraj Kumar Nite	39,022	42,902
18	Divya Chopra	-	28,296
19	Santosh Kumar Singh	15,000	15,000
20	Geetanjali Tyagi	-	24,000
21	Gulshan Bano	15,000	15,000
22	Kalindi Maheshwari	-	20,000
23	Khushbu Dublish	-	18,766
24	Kopal	1,19,111	1,29,084
25	Kritika Mathur	-	90,000
26	Manish Kumar Jain	58,267	1,670
27	Moggallan Bharti	1,12,875	1,41,095
28	Nikhil Singh Charak	-	24,870
29	Nikki	-	3,000
30	N T Dihung	5,000	5,000
31	Preeti Sampat	-	15,000
32	Pritpal Singh Randhawa	-	59,900
33	Priyasha Kaul	-	1,31,469





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



34	Pulak Das	-	48,900
35	Sandeep Kumar (Care Taker K.P)	-	17,500
36	Santosh Sadanandan	55,830	84,330
37	Shefalee Jain	-	1,29,030
38	Surajit Sarkar	-	2,17,000
39	Suresh Babu	1,32,000	1,56,000
40	Taposik Banerjee	-	1,30,052
41	Yogesh Snehi	-	17,802
42	Ashish patidar	49,971	-
43	babu P.ramesh	27,083	-
44	Bipul kumar srivastav	13,000	-
45	Lokesh garg	46,093	-
46	Rajeev Kumar	41,300	-
47	Sanchit Sharma	4,500	-
48	Neeraj Padeliya	3,600	-
49	Umesh Mishra	12,000	-
	Total	13,09,900	25,10,915





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

ANNUAL ACCOUNT 2020-21

<u>Sub Schedule-8.2</u>			
<u>GIA Accounts - Advances to employees - Seed Money Grant for Research</u>			(Amount in Rs.)
S.NO	Particulars	2020-21	2019-20
1	Bidhan Chana Dash	1,00,000	1,00,000
2	Moggalan Bharti (Seed Money)	1,00,000	-
		-	
	Total	2,00,000	1,00,000

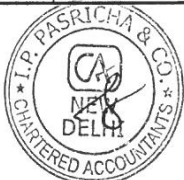
<u>Sub Schedule-8.3</u>			
<u>GIA Accounts - Advance to Employees - LTC Advances</u>			(Amount in Rs.)
S.NO	Particulars	2020-21	2019-20
1	NT Diheung	20,000	45,218
2	Ltc Adv to Ashish Patidar	17,933	53,700
3	Pulak Das	-	75,600
4	LTC Adv to Rajan Krishnan	9,000	9,000
5	LTC Adv. to Sameer Saini	-	69,099
6	K. Valentina	-	11,645
	Total	46,933	2,64,262





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



Sub Schedule-8.4			
Fee Accounts - Advance to Employees - for Academic activities			(Amount in Rs.)
S.NO	Particulars	2020-21	2019-20
1	Anil Persaud	-	10,000
2	Aradhna Joanna Das	-	21,500
3	AUD GIA - A/c	-	20,509
4	Benil Biswas	-	51,106
5	Divya Chopra	-	57,769
6	Harsh Kapoor	-	24,000
7	Kanwal Anil	-	22,000
8	Khushbhu Dublish	16,000	5,61,310
9	Kranti Kumar	-	24,000
10	Kritika Mathur	-	1,04,438
11	Kopal	-	13,907
12	Pritpal Singh Randhawa	-	17,214
13	Santosh Kumar Singh	1,34,715	2,03,000
14	Geetanjali Tyagi	-	1,18,000
15	Mogglan Bharti	-	4,16,351
16	Preeti Sampat	-	1,92,388
17	Suchitra Balasubrahmanyam	-	52,622
18	Suresh Babu	1,48,000	3,83,200
19	Swati Shresth	-	21,000
20	Venugopal Maddipatti	-	1,39,886
21	Akha Kaihril Mao	-	15,990
22	Ankush Rathore	-	11,540
23	Anup Dhar	4,77,073	1,30,000
24	Bhargavi Sinha	-	23,700
25	Birla Institute Of Management Technology	-	24,000
26	Harpreet Kaur Sokhi	-	39,638
27	India International Centre	-	1,01,500
28	Kalindi Maheshwari	-	45,440
29	Karan Jain	-	22,100
30	Khushboo Sharma	-	28,260
31	Megha Mukherji	-	48,000
32	Praveen Singh (Dean SGA)	-	85,736
33	Pulak Das	-	1,57,880
34	Rohit Negi	13,000	13,000
35	Shivangini Srivastava	-	10,829
36	Yogesh Snehi	-	92,172
37	Addul rahman	-	-
	Total	7,88,788	33,03,985





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

ANNUAL ACCOUNT 2020-21

<u>Sub Schedule-8.5</u>			
<u>Projects Accounts - Advances to Employees - for CECED projects activities</u>			<u>(Amount in Rs.)</u>
S.NO	Particulars	2020-21	2019-20
1	Vrinda Datta	-	2,73,403
	Total	-	2,73,403
<u>Sub Schedule-8.6</u>			
<u>Projects Accounts - Advances to Employees - for JTT project activities</u>			<u>(Amount in Rs.)</u>
S.NO	Particulars	2020-21	2019-20
1	Anup Kumar Dhar	62,266	2,62,266
	Total	62,266	2,62,266
<u>Sub Schedule-8.7</u>			
<u>Projects Accounts - Advances to Employees - for Miscellaneous projects activities</u>			<u>(Amount in Rs.)</u>
S.NO	Particulars	2020-21	2019-20
1	Sumangla Damodaran	1,50,000	50,000
2	Anandini Dar	-	15,000
3	Divya Chopra	-	45,050
4	Samik Chowdhury	-	35,000
5	Thokchom Bibinaz Devi	-	50,000
	Total	1,50,000	1,95,050
<u>Sub Schedule-8.8</u>			
<u>Projects Accounts - Advances to Employees - for Ford Foundation project activities</u>			<u>(Amount in Rs.)</u>
S.NO	Particulars	2020-21	2019-20
1	Anup Dhar	24,000	24,000
2	Arpit Gaiind	-	26,000
3	Saurabh chowdhury	1,40,000	-
	Total	1,64,000	50,000




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



<u>Sub Schedule-8.9</u>			
<u>Projects Accounts - Advances to Employees - for ECCC project activities</u>			<u>(Amount in Rs.)</u>
S.NO	Particulars	2020-21	2019-20
1	Vrinda Datta	-	47,703
2	CECED Project	7,703	-
	Total	7,703	47,703
<u>Sub Schedule-8.10</u>			
<u>Projects Account - Advances to Employees/ Institutions - for UGC sponsored projects activities</u>			<u>(Amount in Rs.)</u>
S.NO	Particulars	2020-21	2019-20
1	IIC	86,849	1,99,832
2	Kranti Kumar	-	20,000
3	Ankus Rathore	9,000	2,22,560
4	Fariha Siddique	-	39,550
	Total	95,849	4,81,942
<u>Sub Schedule-8.11</u>			
<u>UDF Account - Advances for UGC XII Plan funding and other miscellaneous purposes</u>			<u>(Amount in Rs.)</u>
S.NO	Particulars	2020-21	2019-20
1	Ashwin Verghese	83,886	83,886
2	UGC Account Syndicate Bank	2,80,00,000	2,80,00,000
	Total	2,80,83,886	2,80,83,886
<u>Sub Schedule-8.12</u>			
<u>Projects Accounts - Advances to suppliers/ institutions for CECED projects activities</u>			<u>(Amount in Rs.)</u>
S.NO	Particulars	2020-21	2019-20
1	MnH Technologies Pvt Ltd	-	1,08,876
	Total	-	1,08,876





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

ANNUAL ACCOUNT 2020-21

<u>Sub Schedule-8.13</u>			
<u>Projects Accounts - Advances to Suppliers/ Institutions for UGC sponsored projects activities</u>			
(Amount in Rs.)			
S.NO	Particulars	2020-21	2019-20
1	Turism and Hospitality Skill Council	28,800	28,800
	Total	28,800	28,800
<u>Sub Schedule-8.14</u>			
<u>Projects Accounts - TDS refund receivable</u>			
(Amount in Rs.)			
S.NO	Particulars	2020-21	2019-20
1	TDS Receivable (Azim Premji Foundation)	65,200	65,200
2	CECED	1,05,611	-
3	GIZ Consultancy project	43,200	-
4	Tech Mahindra Fund	5,775	
	Total	2,19,786	65,200
<u>Sub Schedule-8.15</u>			
<u>GIA Accounts - Advances to Suppliers/ Institutions</u>			
(Amount in Rs.)			
S.NO	Particulars	2020-21	2019-20
	Advance to Vendors		
1	Association of Indian Universities	50,000	50,000
2	OML Entertainment (P) Ltd.	2,36,000	2,36,000
3	Society for Environmental Communications	-	1,250
	Advance to Party		
4	AUD (ACIIE)	10,40,000	10,40,000
5	Centre for Training & Social Research	70,000	70,000
6	Constitution Club of India	21,593	21,593
7	Global Compact Network	7,700	7,700
8	Healthcare Sector Skill Council	35,200	35,200
9	India International Centre	3,65,463	3,65,463
10	India Islamic Cultural Centre	30,000	30,000
11	INFLIBNET Centre	21,740	21,740
12	Intelligent Communication Systems India Ltd.	3,14,421	3,14,421
13	Member Secratory NCTE	1,51,000	1,51,000
14	Retailers Association`s Skill Council of India	100600	1,00,600
15	Shastri Indo Canadian Institute	50,000	50,000
16	SMS water grace BMW Pvt ltd	2,500	2,500
17	Tourism Hospitality	88,000	88,000
	Total	25,84,217	25,85,467




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



Sub Schedule-8.16			
GIA Accounts - Amount recoverable from staff			(Amount in Rs.)
S.NO	Particulars	2020-21	2019-20
1	Dhirendera Dutt Dangwal	5,714	8,634
2	M A Sikandar	37,995	37,995
3	Saurbah	1,705	1,705
4	Vikramaditya Sahai (TDS Recov.)	3,090	3,090
	Total	48,504	51,424

Sub Schedule-8.17			
GIA Accounts - Amount recoverable from vendors			(Amount in Rs.)
S.NO	Particulars	2020-21	2019-20
1	Harish Hospitality	9,285	9,285
2	Kamal Kumar	-	28,125
	Total	9,285	37,410

Sub Schedule-8.18			
GIA Accounts - Advances to suppliers/ institutions from Karampura Campus account			(Amount in Rs.)
S.NO	Particulars	2020-21	2019-20
1	Tourism & Hospitality Skill Council	30,400	30,400
	Total	30,400	30,400

Sub Schedule-8.19			
Fee Accounts - Advances to suppliers/ vendors			(Amount in Rs.)
S.NO	Particulars	2020-21	2019-20
1	Corporate Flyers Ltd (SBPPSE)	-	99,000
2	Eventz Unlimited (SBPPSE)	-	63,000
	Total	-	1,62,000




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

ANNUAL ACCOUNT 2020-21

DR. B.R. AMBEDKAR UNIVERSITY DELHI

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

SCHEDULE 9- ACADEMIC RECEIPTS

(Amount in Rs.)

Particulars	Annexure	2020-21	2019-20
FEES FROM STUDENTS			
Academic :			
1. Tuition Fees	10	11,26,08,833	13,32,73,322
2. Admission Fees		85,37,607	1,15,20,868
3. Enrolment Fees		-	-
4. Library Admission Fees		-	-
5. Laboratory Fees		-	-
6. Art & Craft		-	-
7. Registration Fees		-	-
8. Student Welfare Fund		24,58,300	30,25,875
8. Syllabus Fee			
Total (A)		12,36,04,740	14,78,20,065
Examinations :			
1. Admission Test Fees		-	-
2. Annual Examination Fees		-	-
3. Mark Sheets, Certificates		-	-
4. Entrance Examination Fees		-	-
Total (B)		-	-
Other Fees :			
1. Identity Card Fee			5,750
2. Fine/ Miscellaneous Fees/Penalty Fees		1,88,443	5,75,442
3. Medical Fees		-	-
4. Transportation Fees		-	-
5. Hostel Fees		-	-
Total (C)		1,88,443	5,81,192
Sale of Publications :			
1. Sale of Admission Forms		-	-
2. Sale of Syllabus and Question Paper		-	-
3. Sale of prospectus including admission forms		-	-
Total (D)		-	-
Other Academic Receipts			
1. Registration fee for workshops, programmes , Processing Fee		-	39,000
2. Registration fees (Academic Staff College)		-	2,575
3. Other Academic Receipt		12,51,880	11,86,520
Total (E)		12,51,880	12,28,095
Grand Total (A+B+C+D+E)		12,50,45,063	14,96,29,352




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



DR. B.R. AMBEDKAR UNIVERSITY DELHI

Particulars	Plan				(Amount in Rs.)
	GIA Salary	General	GIA Capital Assets		
			2019-2020	2020-2021	
Balance B/f					70,74,56,673
Add: Adjustment of Unspent Grant	45,03,22,545	69,12,097	50,72,07,033	96,44,41,675	10,22,48,924
Unspent Grant As per DHE sanction order.	-38,606	4,77,75,685	32,30,018	5,09,67,097	80,97,05,597
Add: Receipts during the Year	45,02,83,939	5,46,87,782	51,04,37,051	1,01,54,08,772	90,00,00,000
- Unspent Grant As per DHE sanction order (Adjustment)	22,25,00,000	16,25,00,000	-	38,50,00,000	
- Amount transferred from UDF	-	-	-	-	92,45,377
- Amount of Interest earned on depositing GIA fund	52,29,387	41,32,172	43,01,585	1,36,63,144	1,20,48,605
- Misc income & Prior period income transferred	-	-	-	-	
Total	67,80,13,326	22,13,19,954	51,47,38,636	1,41,40,71,916	1,73,09,99,579
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	67,80,13,326	22,13,19,954	51,47,38,636	1,41,40,71,916	1,73,09,99,579
Less: Refund to UGC					
Balance	67,80,13,326	22,13,19,954	51,47,38,636	1,41,40,71,916	1,73,09,99,579
Less : Utilised for Capital Expenditure	-	-	8,71,32,521	8,71,32,521	10,08,20,870
Balance	67,80,13,326	22,13,19,954	42,76,06,115	1,32,69,39,395	1,63,01,78,709
Less : Utilised for Revenue Expenditure	50,96,88,291	16,13,73,331	-	67,10,61,622	66,57,37,034
Less : Provision/ Liabilities Utilised for Revenue Expenditure					
Unspent grant at the end of year 2021	16,83,25,035	5,99,46,623	42,76,06,115	65,58,77,773	96,44,41,675



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

DR. B.R. AMBEDKAR UNIVERSITY DELHI

SCHEDULE 11- INCOME FROM INVESTMENTS

Particulars	GIA			Fees	
	Annexure	2020-21	2019-20	2020-21	2019-20
1. Interest					
a. On Government Securities		-	-	-	-
b. Other Bonds/Debentures		-	-	-	-
2. Interest on Term Deposits					
- Interest on Auto-Sweep Investment		45,93,690	-	88,77,045	-
3. Interest accrued but not due on Term Deposits/ Interest bearing advances to employees					
4. Interest on Savings Bank Accounts					
5. Others (Specify)					
Total		45,93,690	-	88,77,045	-
Less: Interest Transferred to Grant in Aid		45,93,690	-	-	-
Balance				88,77,045	-

SCHEDULE 12: INTEREST EARNED

Particulars	GIA			Fees	
	Annexure	2020-21	2019-20	2020-21	2019-20
1. On Savings Account with scheduled banks					
1. On Savings Account with scheduled banks (Fees)		90,59,334	1,20,48,605	9,80,345	30,51,675
2. On Loans					
a. Employees/Staff					
b. Others (Interest on TDS)		10,120			
3. On Debtors and Other Receivables					
Total		90,69,454	1,20,48,605	9,80,345	30,51,675
Less: Interest Transferred to Grant in Aid		90,69,454	1,20,48,605	-	-
Balance				9,80,345	30,51,675



(Signature)

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

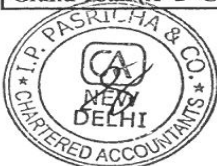


DR. B.R. AMBEDKAR UNIVERSITY DELHI

SCHEDULE 13 - OTHER INCOME

(Amount in Rs.)

Particulars	Annexure	2020-21	2019-20
A. Income from Land and Buildings			
1. Hostel Room Rent		-	-
2. License Fee		82,096	4,73,231
3. Hire Charges of Auditorium/Play Ground/Convention Centre, etc		-	-
4. Electricity charges recovered		-	-
5. Water charges recovered		-	-
Total (A)		82,096	4,73,231
B. Sale of Institute's Publications			
C. Income from holding events			
1. Gross Receipts from Annual function/Sports Carnival		-	-
Less: Direct expenditure incurred on the annual function/ sports carnival		-	-
2. Gross Receipts from fetes		-	-
Less: Direct expenditure incurred on the fetes		-	-
3. Gross Receipts for educational tours		-	-
Less: Direct expenditure incurred on the tours		-	-
4. Others (to be specified and separately disclosed)		-	-
Total (B)			
C. Others			
1. Income from Consultancy		-	-
2. RTI Fees		222	697
3. Income from Royalty			
4. Sale of application form (recruitment)			
5. Misc. receipts (Sale of tender form, waste paper, Books,etc.)		22,760	1,18,268
6. Profit on Sale/disposal of Assets			
a) Owned assets			
b) Assets received free of cost		-	-
7. Grants/Donations from Institutions, Welfare Bodies and International Organisations		-	-
Total (C)		22,982	1,18,965
D. Others (specify)			
- Photocopy Charges		433	27,069
- Misc. Income		55,487	13,065
- Sponsorship		-	-
- Election Fees		-	-
- National Info Centre Service		-	-
- Tata Institute of Social Science		-	-
- ID Card Fees			
- Library Fine			
- Degree Fees		3,000	5,500
- Crench (Receipt)		4,500	53,400
- late Fee			
-Electricity Charges Receipt		28,403	18,496
-Fine Collection			
-Duplicate ID Charges			
Total (D)		91,823	1,17,530
Total (A+B+C+D)		1,96,901	7,09,726
Overhead - Project(E)		5,62,914	14,33,741
Total (E)		5,62,914	14,33,741
Grand Total (A+B+C+D+E)		7,59,815	21,43,467





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

ANNUAL ACCOUNT 2020-21

SCHEDULE 14- PRIOR PERIOD INCOME		(Amount in Rs.)	
Particulars	Annexure	2020-21	2019-20
1. Academic Receipts (Thesis Fees)		-	-
2. Other Income			54,293
Total		-	54,293




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



DR. B.R. AMBEDKAR UNIVERSITY DELHI

SCHEDULE 15- STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

(Amount in Rs.)

Particulars	Annexure	2020-21			2019-20		
		Teaching	Non -Teaching	Total	Teaching	Non -Teaching	Total
a) (i) Salaries and Wages	11	28,13,92,286	6,28,89,950	34,42,82,236	22,04,68,267	6,41,63,875	28,46,32,142
(ii) Salaries of Visiting Professor	12	1,63,00,677	-	1,63,00,677	2,71,01,570	-	2,71,01,570
b) Allowances and Bonus	13	8,44,06,615	1,82,16,676	10,26,23,291	6,83,51,318	1,73,16,886	8,56,68,204
c) Contribution to Other Fund				-			-
- NPS University Contribution		3,49,32,669	52,45,085	4,01,77,754	2,80,83,780	51,49,257	3,32,33,037
- CPF University Contribution(NT)		-	5,31,821	5,31,821	-	2,52,000	2,52,000
d) Staff Welfare Expenses		5,87,772	-	5,87,772	4,50,642	-	4,50,642
e) Retirement and Terminal Expenses	14	1,47,92,459	2,44,785	1,50,37,244	3,47,88,086	4,81,335	3,52,69,421
f) Leave Travel Concession (LTC)		1,09,052	4,84,846	5,93,898	15,85,839	1,32,223	17,18,062
g) Medical Reimbursement		3,70,584	16,60,119	20,30,703	20,29,247	19,37,871	39,67,118
h) Children Education Allowance		3,51,000	15,64,650	19,15,650	6,51,000	3,08,412	9,59,412
i) Honorarium (Salary Head)		7,02,688	-	7,02,688	6,58,065	-	6,58,065
Total		43,39,45,802	9,08,37,932	52,47,83,734	38,41,67,814	8,97,41,859	47,39,09,673



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

DR. B.R. AMBEDKAR UNIVERSITY DELHI

SCHEDULE 15 A- EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

Particulars	Pension	Gratuity	Leave Encashment	(Amount in Rs.)	
				Total	Total
Opening Balance as on 1st April, 2020	-	6,62,14,795	5,97,12,890	12,59,27,685	
Addition : Capitalized value of Contributions Received from other Organizations	-	-	-	-	
Total (a)	-	6,62,14,795	5,97,12,890	12,59,27,685	
Less- Actual Payment during the year (b)	-	-	-	-	
Balance Available c (a-b)	-	6,62,14,795	5,97,12,890	12,59,27,685	
Provision required as per Actuarial Valuation (d)	-	7,33,29,542	6,70,22,117	14,03,51,659	
A. Provision to be made in the current year (d-c)	-	71,14,747	73,09,227	1,44,23,974	
Total	-	7,33,29,542	6,70,22,117	14,03,51,659	



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




DR. B.R. AMBEDKAR UNIVERSITY DELHI

SCHEDULE 16- ACADEMIC EXPENSES

(Amount in Rs.)

Particulars	Annexure	2020-21	2019-20
GIA Expenditure			
a) Laboratory Expenses		-	-
b) Field Work /Participation in Conferences			
- Field Based Learning		1,84,191	4,72,654
- Research Project		7,51,132	40,51,830
c) Expenses on Seminars / Workshops		20,95,822	52,12,189
- Audcity Expenditure		5,71,791	-
- Consultative meeting		4,48,478	6,94,698
- Meeting of Statutory Bodies		5,16,701	14,94,896
- Selection Committee		43,500	3,01,551
d) Payment to Visiting faculty	15	95,82,250	1,36,60,816
e) Examination		4,75,497	7,02,646
f) Convocation Expenses		26,69,560	18,38,632
- Journals / Periodicals / Subscription/Softwares		58,147	2,02,640
- Stipends/ Prizes / Awards		1,42,45,605	1,67,90,273
- Stipend to Library Trainee		2,00,449	9,94,774
j) Subscription Expenses		4,36,613	4,91,340
h) Others			
(i) Professional Development Of Faculty & Staff		-	3,45,186
- (ii) Earn While You Learn Scheme		-	1,07,405
- (iii) Gym/ Games/ Sports		45,508	3,19,634
- (iv) New Initiatives		31,72,230	38,16,322
- (v) Travel Allowance (Foreign)		4,12,363	15,91,150
- (vi) Recruitment Fee Refund		-	1,54,750
- (vii) NAAC Expense		7,96,500	-
Total (A)		3,67,06,337	5,32,43,386
Fees Expenditure			
a) Student Welfare Expenses		16,66,501	30,08,895
b) Admission Expenses		1,02,78,214	58,54,138
c) Fee Waiver		4,40,41,510	4,73,88,724
d) Fee Refund		18,53,385	64,96,991
Total (B)		5,78,39,610	6,27,48,748
Total (A+B)		9,45,45,947	11,59,92,134




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

ANNUAL ACCOUNT 2020-21

DR. B.R. AMBEDKAR UNIVERSITY DELHI			
SCHEDULE 17- ADMINISTRATIVE AND GENERAL EXPENSES			
(Amount in Rs.)			
Particulars	Annexure	2020-21	2019-20
A. Infrastructure			
a) Electricity and Power		1,01,69,683	1,31,21,851
b) Water Charges		10,41,817	23,67,579
c) Rent, Rates and Taxes (including property tax)		4,02,66,888	4,07,46,416
Total A		5,14,78,388	5,62,35,846
B. Communication			
e) Postage and Stationery		24,126	84,845
f) Telephone, Fax and Internet Charges		32,74,693	31,86,516
Total B		32,98,819	32,71,361
C. Others			
g) Printing and Stationery (consumption)		26,64,465	48,16,391
h) Travelling and Conveyance Expenses	16	2,46,006	14,51,944
i) Hospitality		3,95,012	9,10,054
j) Auditors Remuneration		4,15,050	2,48,035
k) Professional Charges		11,22,180	23,39,590
l) Advertisement and Publicity		7,82,085	12,91,380
l) Medical Expense		14,088	-
m) Others	17	8,03,47,564	6,87,53,467
Total C		8,59,86,450	7,98,10,861
Total (A+B+C)		14,07,63,657	13,93,18,068
SCHEDULE 18-TRANSPORTATION EXPENSES			
(Amount in Rs.)			
Particulars	Annexure	2020-21	2019-20
1. Vehicle (Taxi) Hiring expenses			
		27,48,458	38,62,074
Total		27,48,458	38,62,074




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



DR. B.R. AMBEDKAR UNIVERSITY DELHI

SCHEDULE 19- REPAIRS & MAINTENANCE

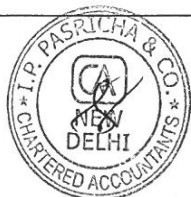
(Amount in Rs.)

Particulars	Annexure	2020-21	2019-20
a) Buildings		-	1,16,600
b) Furniture & Fixtures		-	18,880
c) Plant & Machinery		38,72,324	26,11,508
d) Office Equipment		54,55,369	64,25,910
e) Computers		28,750	-
f) Cleaning Material & Services		68,51,932	1,18,93,213
g) Book binding charges		-	-
h) Gardening		3,29,314	9,84,824
i) Estate Maintenance		-	2,00,000
j) Others			
k) General (Repair & Maintenance for Karampura Flats)		2,72,774	1,06,322
Total		1,68,10,463	2,23,57,257

SCHEDULE 20- FINANCE COSTS

(Amount in Rs.)

Particulars	Annexure	2020-21	2019-20
Bank Charges			
- GIA		39,598	1,02,477
- Fees		79,540	80,080
Total		1,19,138	1,82,556



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

ANNUAL ACCOUNT 2020-21

DR. B.R. AMBEDKAR UNIVERSITY DELHI

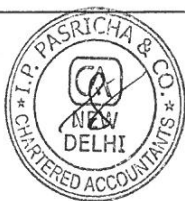
SCHEDULE 21: OTHER EXPENSES

(Amount in Rs.)

Particulars	Annexure	2020-21	2019-20
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	2020-21	2019-20
1. Establishment Expenses		-	-
2. Academic Expenses		-	-
3. Administrative Expenses		-	-
4. Transportation Expenses		-	-
5. Repairs & Maintenance		-	-
6. Other Expenses		65,938	
7. Ground Rent - Dheerpur Campus		-	98,30,711
8. Expenses as per revised UC as sanction by DHE		4,14,31,214	10,22,48,924
Total		4,14,97,152	11,20,79,635



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



DR. B.R. AMBEDKAR UNIVERSITY DELHI

NPS TIER - I ACCOUNT
BALANCE SHEET AS AT 31st MARCH, 2021

	2019-20	2020-21	2019-20	2020-21	ASSETS	2020-21	2019-20
					NPS Tier - I Account		
					Subscription and Contribution due for 3/15		
1,00,79,341		1,27,11,312					
4,78,66,198		6,10,13,743					
1,56,586		-					
-							
4,53,90,813		5,79,10,884					
-					Investments		
1,27,11,312		1,58,14,171	2,09,84,545		Canara Bank - A/c No. 3872	(2,21,927)	2,09,84,545
					Sweep Investment Account	2,61,54,730	-
5,85,228					Current Assets		
86,95,855		11,42,004			TDS receivable	16,551	-
34,567		87,47,554					
81,73,646		-					
-		80,74,389					
11,42,004		-					
		18,15,169					
52,77,336							
8,52,968							
60,94,623							
1,637							
34,044		12,22,829					
70,97,185		70,97,185					
2,09,84,545		2,59,49,354	2,09,84,545		Total	2,59,49,354	2,09,84,545



(Signature)

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

AMBEDKAR UNIVERSITY DELHI 2020-21						
NPS TIER - I ACCOUNT						
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021						
	2019-20	2020-21	2019-20	2020-21	INCOME	2019-20
EXPENDITURE						
- Interest Credited to Subscribers' Accounts	-	-	-	-	Interest Earned on Investment	-
- Bank Charges	-	-	-	-	Interest from Saving Account.	-
					Less: Interest Accrued 31.03.21	-
- Excess of Income over Expenditure					Interest Accrued but not due	-
- Total					Total	



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



AMBEDKAR UNIVERSITY DELHI 2020-21					
NPS TIER - I ACCOUNT					
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021					
RECEIPT	2020-21	2019-20	PAYMENT	2020-21	2019-20
Opening Balance as on 01.04.2020	2,09,84,545	2,30,39,090			-
			Investment		-
NPS Tier-I Account			NPS Contribution Transfer to NSDL	6,59,85,273	5,35,64,459
Employee's Subscription			Sweep Investment	2,61,54,730	-
Faculty Staffs	2,63,71,786	2,04,24,868	TDS on Salary	16,551	-
Administrative Staffs	36,91,758	37,17,231	Interest Paid	-	60,94,623
University Contribution			Bank Charges	2,457	1,637
Faculty Staffs	3,46,41,957	2,75,97,916			
Administrative Staffs	50,55,796	50,13,191	NPS amount adjusted		-
<u>Interest received on Investment</u>			Excess Contribution Refund	-	-
Interest on saving Bank Account	11,09,591	8,52,968			
Interest on Sweep investment	81,651	-	Closing Balance (Bank A/c)	(2,21,927)	2,09,84,545
Total	9,19,37,084	8,06,45,264	Total	9,19,37,084	8,06,45,264



(Signature)

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

This Page has been intentionally left blank



Significant Accounting Policies & Notes to accounts 2020–21



DR. B.R. 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

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

3. FIXED ASSETS AND DEPRECIATION

- a. Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.
- b. Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Straight line method, at the following rates:

Tangible Assets:

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

Intangible Assets (Amortization):

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


- c. Depreciation is provided for the whole year on the additions during the year.
- d. Assets acquired from project is not taken into fixed asset of AUD, the same will be taken into AUD stock after the completion of project and on physically handing over to GIA. This will however be subject to Project terms and conditions.



DR. B.R. AMBEDKAR UNIVERSITY DELHI

- e. At present, no such assets are taken into the Asset Register which was purchased out of Project Funds.
 - f. Where an asset is fully depreciated, it will be carried at a residual value of Re 1 in the Balance Sheet and will not be further depreciated. Therefore, depreciation is calculated on the additions during the year separately at the application rate of depreciation.
 - g. Where the individual value of the assets purchased is less than Rs. 2000/- (except Library Books) are treated as Small Value Assets and 100% depreciation is provided in respect of such assets at the time of their acquisition. However physical accounting and control are continued by the holders of such assets.
4. **INTANGIBLE ASSETS:** Computer Software and E-Journals are grouped under Intangible Assets.
5. **STOCKS**
- Expenditure on purchase of chemicals, glassware, publications and other stores is accounted as revenue expenditure. Except that the value of closing stocks held on 31st March is set up as inventories by reducing the corresponding Revenue Expenditure on the basis of information obtained from Departments. They are valued at cost.
6. **RETIREMENT BENEFITS**
- Provision for Gratuity and Leave Encashment are provided on basis of Actuarial valuation. Capitalized Value of pension and gratuity received from previous employers of the Institution's employees, who have been absorbed in the Institution, is credited to the respective Provision Accounts. Pension contribution received in respect of employees on deputation is also credited to the Provision for Pension Account. The Actual payments of Pension, Gratuity and Leave encashment are debited in the Accounts to the respective provisions. Other retirement benefits viz. Deposit Linked Insurance, Contribution to New Pension Scheme, Medical reimbursement to retired employees and Travel to Home Town on retirement are accounted on accrual basis (actual payments plus outstanding bills at the end of the year)..
7. **INVESTMENTS**
- a. Long term investments are carried at their cost or face value whichever is lower. However any permanent diminution in their value as on the date of the Balance Sheet is provided for.
 - b. Short Term investments are carried at their cost or market value (if quoted) whichever is lower.




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



DR. B.R. AMBEDKAR UNIVERSITY DELHI

8. 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

A separate bank account has been maintained for above funds and interest on savings bank account is credited to the respective funds. The expenditure and advances (in the case of House Building & Conveyance/Computer) are debited to the fund. The balance in the respective funds is carried forward and is represented on the assets side by the balance at Bank, Investments and Accrued Interest.

a. Endowment Funds

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

- i. Student Travel and Exchange Programme Fund
- ii. Academic Chairs Fund
- iii. Research Endowment Fund
- iv. Central Pool of UDF

While each of the Endowment funds has its own investment there is one savings Bank Account 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 31st March and the grant is actually received in the next financial year, the grant is accounted on accrual basis and an equal amount is shown as Amount in Transit.



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

ANNUAL ACCOUNT 2020-21

DR. B.R. AMBEDKAR UNIVERSITY DELHI


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.




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



DR. B.R. AMBEDKAR UNIVERSITY DELHI

SCHEDULE-24

NOTES TO ACCOUNTS

1. FIXED ASSETS:

- Additions in the year to fixed assets in Schedule 4 include assets purchased out of plan funds.
- Depreciation Amounting to Rs. 6,19,64,990/- has been charged during the financial year.
- 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.
- University held total fixed assets amounting to Rs. 82.16 lakhs as on 31.03.2020 out of sponsored projects. Addition during the financial year 2020-21 amounts to Rs. 63,753/-. Total fixed assets held out of sponsored projects as on 31st March, 2021 comes to Rs. 82.79 lakhs for which ownership is held with sponsored agency.
- 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 debited to preliminary expenses of the respective campuses and has been shown under work- in-progress.

2. EXPENDITURE IN FOREIGN CURRENCY:

Particulars	Amount (In Rs.)
Membership & Subscription	1,28,074/-
Purchase of E-Journals	2,25,60,275/-

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.

- Certain bank accounts held by the University depicts a negative balance as on balance sheet date on account of cheques issued but not presented and bank balance has been transferred to auto-sweep investment account.
- 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.
- The previous year's figures have been rearranged and regrouped, wherever necessary.
- Figures in the final accounts have been rounded off to the nearest rupee.
- Schedules 1 to 24 are annexed to and form an integral part of the Balance Sheet as at 31st March, 2021 and the Income & Expenditure account for the year ended on that date.



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

DR. B.R. AMBEDKAR UNIVERSITY DELHI

Annexure - 1

Deposits from Students

S. No.	Student Fee Liability	Opening Balance as on 01.04.2020		Additions during the year		Total		Expenditure during the year		Closing Balance as on 31.03.2021		Total
		Deposit	Accumulated Interest	Additions during the year	Interest during the year	Deposit	Accumulated Interest	Expenditure during the year	Deposit	Accumulated Interest		
1	Caution Money	2,59,46,100	13,97,478	71,00,000	9,85,621	3,30,46,100	23,83,099	31,26,000	2,99,20,100	23,83,099	3,23,03,199	
2	Co-Curricular	39,71,526	3,13,472	12,03,000	1,36,927	51,74,526	4,50,399	11,69,042	40,05,484	4,50,399	44,55,883	
3	Course Material	61,07,191	4,09,889	7,75,000	3,13,812	68,82,191	7,23,701	87,869	67,94,322	7,23,701	75,18,023	
4	Extra Mural	78,06,927	3,02,055	30,49,093	1,97,358	1,08,56,020	4,99,413	13,01,744	95,54,276	4,99,413	1,00,53,689	
	Total	4,38,31,744	24,22,894	1,21,27,093	16,33,718	5,59,58,837	40,56,612	56,84,655	5,02,74,182	40,56,612	5,43,30,794	

(Amount in Rs.)



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



DR. B.R. AMBEDKAR UNIVERSITY DELHI

Annexure - 2

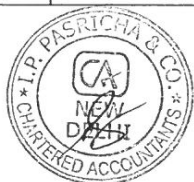
Sundry Creditors-Goods

S. No.	Particulars	2020-21	2019-20
1	Deepa Eng. Co.	98,587	98,587
2	Alert Pest Control	16,563	16,563
3	Balani Infotech Pvt. Ltd.	-	2,85,734
4	Bharat Book Bureau	-	1,18,003
5	Capital Market Publishers India Pvt. Ltd.	-	1,18,000
6	Datanet India Pvt. Ltd.	-	1,16,074
7	Delnet - Developing Library Network	-	13,570
8	EPW Research Foundation	-	89,208
9	Global Infinite Information Solution Pvt. Ltd.	-	3,49,072
10	Globe Publication Pvt. Ltd.	2,13,267	2,59,094
11	Indian Pacific Fire Solution	-	24,364
12	Mukhija Travels	64,441	64,441
13	NotNul Technology P. Ltd.	-	60,000
14	Prayag Heritage Pvt. Ltd.	31,800	31,800
15	Sage Publication India Pvt. Ltd.	-	57,02,272
16	Selva Essentials	-	20,720
17	SPUR Infosolutions	-	4,79,508
18	Sunrise Books	-	23,293
19	SWASTIK CONSTRUCTION Co.	37,713	37,713
20	Tiger Force Security Services	11,29,380	11,29,380
21	Turnitindia Education Pvt. Ltd.	-	1,03,281
22	Vikas Electrical Works	9,370	9,370
23	RETAILER ASSOCIATION OF INDIA (RAI)	-	6,36,000
24	Rekha Sharma Sen (Sundry Creditors Karpura)	3,350	3,350
25	Stale Cheque GIA	18,47,364	18,47,364
	Total	34,51,835	1,16,36,761

Annexure - 3

Sundry Creditors- Capital Goods

S. No.	Particulars	2020-21	2019-20
1	Govinda Book House	-	1,89,939
2	I Group Infotech India Pvt. Ltd.	-	2,46,864
3	International Book Distributor	-	4,33,981
4	Euro Monitor International Ltd.	4,18,029	
5	The Book Seller	-	9,195
6	Bhartiya Sahitya Bhawan	-	5,47,548
7	Bisht Antique Interior Furniture	-	450
8	Mansarover Industrial Corporation	33,000	33,000
9	Newage Furniture Innovations Pvt. Ltd.	47,211	47,211
10	Pragati Publications	-	3,95,158
11	Informa UK Ltd.	6,65,026	-
	Total	11,63,266	19,03,346





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

ANNUAL ACCOUNT 2020-21

Annexure - 4			
Earnest Money Deposits			
S. No.	Party's Name	2020-21	2019-20
1	Aggarwal Structural Consultants P Ltd.	25,000	25,000
2	A.K.Enterprises (EMD)	13,000	13,000
3	Allied Publishers Sub. Agency (EMD)	10,000	10,000
4	All India society for environment cause	1,000	1,000
5	Amitash Gas Engineers EMD	2,865	-
6	Annapoorna Ind. Corp.	7,000	7,000
7	Aone Copier Services Pvt. Ltd.	20,000	5,000
8	Art design print solution	25,000	25,000
9	Artline Press & Publishers P. Ltd.	50,000	50,000
10	Atlantic Publishers & Distributors Pvt. Ltd(EMD)	20,000	20,000
11	Aviva Books Company	10,000	10,000
12	Avon Electricals	-	1,14,000
13	Bharatiya Sahitya Bhavana(EMD)	20,000	20,000
14	Bharti Refrigeration Works EMS	60,000	
15	Biogenix Systems EMD	75,815	75,815
16	Biz Technologies Ltd	12,000	12,000
17	Book Seller (EMD)	10,000	10,000
18	Bookwell Publication	20,000	20,000
19	Brijwasi Book Distributors(EMD)	10,000	10,000
20	Chhavi Farms & Nursery (EMD)	4,000	4,000
21	Communication & Network	25,000	25,000
22	Cummins Sales & Services Pvt. Ltd. (EMD)	2,596	2,596
23	Decor Modular Systems P. Ltd. EMD	10,000	10,000
24	Deepa Engg. co.	1,500	1,500
25	Dilawar Khan	5,000	5,000
26	Dubey Electric Works EMD	-	1,14,000
27	Efficient Book Distribution	10,000	10,000
28	Elite Pub. & Distributors	10,000	10,000
29	Empire Furniture Co.	15,000	15,000
30	Foundtek Consultants P. Ltd.	6,000	6,000
31	Glodyne Technoserve Ltd.	16,000	16,000
32	Govinda Book Hourse	20,000	20,000
33	Gulkhan	5,000	5,000
34	Gunjan Associates	2,50,000	2,50,000
35	Gupta Caterers & Maintenance	25,000	25,000
36	Hitech Erectors Pvt. Ltd. EMD	1,14,000	1,14,000
37	Home style	28,250	28,250
38	IANS India Pvt. Ltd.	36,000	36,000
39	Indica Publishers & Distributors P. Ltd	10,000	10,000
40	Informatics publishing ltd.	5,000	5,000
41	Intakab Alam	500	500
43	International Book Agency	20,000	20,000
44	International Book Centre	20,000	20,000
45	International Book Distributors	20,000	20,000
46	Iris Global Services Pvt. Ltd	1,53,428	1,53,428
48	Jagjeet Singh	6,500	6,500




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



49	Jaishree Medical Devices	9,000	9,000
50	Jay mahaveer engg. ydyog.	500	500
51	Junati Innvations P. Ltd.	22,200	22,200
52	Kilaso Books	20,000	20,000
53	Kiran Book Service EMD	10,000	10,000
54	K.K. Book Distributors	20,000	20,000
55	Kool Planet Enterprises	3,000	3,000
56	Krona Liquatec Ltd.	12,250	12,250
57	Malika AirConditioning Co.	37,600	37,600
58	Manohar Pub. & Distributors	10,000	10,000
59	Manoj Kumar	1,000	1,000
60	Mayasheel Construction EMD	-	1,14,000
61	Methodox pvt. ltd.	500	500
62	Metrohm India Private Limited	17,000	17,000
63	Mukhija Travels EMD	34,940	34,940
64	Nayee Kitab Prakashan EMD	20,000	20,000
65	Neo Tell India	12,500	12,500
66	Newage Furniture Innovation Pvt. Ltd.	500	500
67	New Way Office Automation Technology	5,000	5,000
68	N.V. Enterprises	20,000	20,000
69	Ollevacomp It Services Pvt. Ltd.	10,438	-
71	Pragati Publications	10,000	10,000
72	Prakashan Sansthan	20,000	20,000
73	Priyam Agency	1,00,000	1,00,000
74	Rajkamal Prakashan P. Ltd.	20,000	20,000
75	Rajmala construction Pvt. Ltd. .	1,500	1,500
76	Ramesh Electric Works	-	1,14,000
78	Red Rose Book Enterpriese	20,000	20,000
79	R K Books	10,000	10,000
80	RNK SUN SYSTEMS P LTD	5,000	5,000
81	Sadik	5,000	5,000
82	Sakshi Nursery	1,000	1,000
83	Segment Book Distributors	20,000	20,000
84	Software One	2,000	2,000
84	Space 4 Business	-	90,000
85	Stri Shakti.	20,000	20,000
86	Sunrise Books EMD	10,000	10,000
87	Swastik Construction Company	8,00,000	8,00,000
88	Synergy Books India	10,000	10,000
89	Synergy Solutions	5,000	5,000
90	Systech Technocraft Services (P) Ltd	85,395	85,395
91	Technocal Burean India P. Ltd.	10,000	10,000
92	The Cooling Lab	8,70,300	8,70,300
93	Time Planners	18,000	18,000
94	Today & Tomorrow's Printers and Publishers	10,000	10,000
95	Uppal Book Store	20,000	20,000
96	Vani Prakashan (EMD)	10,000	10,000
97	Vardhman Books	10,000	10,000
	TOTAL	35,70,077	40,22,774

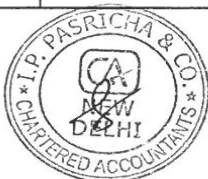


(Signature)

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

ANNUAL ACCOUNT 2020-21

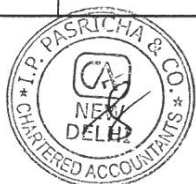
Performance Guarantee			
S. No.	Party's Name	2020-21	2019-20
1	Alert Pest Control	17,200	17,200
2	Ambika Caterers and Canteen	60,000	60,000
3	Avior Technologies P. Ltd	6,200	6,200
4	Bhambra Glass Concepts	11,250	11,250
5	City Computers	700	700
6	Delhi Trophy. Com	7,140	7,140
7	Empire Furniture Co.	3,000	3,000
8	GAMS & Associates	15,000	15,000
9	GPS Office Equipment Pvt. Ltd	20,000	20,000
10	IANS India Pvt Ltd	18,000	18,000
11	Intex Industries	2,500	2,500
12	I P Pasricha & Co.	20,650	20,650
13	Junati Innovations	15,000	15,000
14	Kamal Kumar PG	25,000	25,000
15	Kendriya Bhandar	56,000	56,000
16	Prateek computer peripherals	21,900	21,900
17	RNK SUN SYSTEM LTD	-	30,450
	Total B	2,99,540	3,29,990
Retention Money			
S. No.	Party's Name	2020-21	2019-20
1	Abhimanyu Interiors Contractor	-	19,125
2	Agile Works P. Ltd.	-	6,051
3	Anshul Singh	-	1,04,655
4	A Z Associates	61,445	1,42,891
5	Chhavi Farms & Nursery	3,112	3,112
6	Decor Modular Systems P. Ltd	14,190	14,190
7	Deepa Eng. Co.	1,00,000	1,00,000
8	Gulkhan	13,019	13,019
9	GS Enterprises & Infotech	4,000	4,000
10	MSS Associates	5,200	5,200
11	Pandit Construction	10,184	10,184
12	Pest Management and Allied Serv.	2,950	2,950
13	Premnath Construction Co.	-	93,274
14	Sharan Constructions	-	6,728
15	Sulabh International Services Org	3,66,957	3,66,957
16	SVM TInfraestate P. Ltd.	65,730	65,730
17	Time Planners	6,425	6,425
18	Turnitin LLC	54,582	54,582
19	Swastik Construction P. Ltd.	1,56,704	-
	Total C	8,64,498	10,19,073
Securities Deposits			
S. No.	Party's Name	2020-21	2019-20
1	CS Datametion	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	-47,442	-1,31,291
6	Ankur Dhir	12,000	12,000
	Total (D)	1,24,558	40,709
	Grand Total(A+B+C+D)	48,58,673	54,12,546





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



DR. B.R. AMBEDKAR UNIVERSITY DELHI			
Annexure - 5			
Statutory Dues			
S. No.	Particulars	2020-21	2019-20
1	GIA		
	TDS 192A	1,40,268	1,03,262
	TDS 194C	2,73,411	2,18,479
	TDS 194 I	14,520	9,438
	TDS 194J	1,22,350	1,14,530
	TDS on CGST - GST @1%	3,25,498	1,79,417
	TDS on GST	2,23,686	2,23,686
	TDS on IGST - @ 2%	1,89,327	93,554
	TDS on SGST - GST @1%	3,25,496	1,79,416
	Total(A)	16,14,554	11,21,782
3	Fees		
	TDS 194C	13,803	-
	Tds 194- J	7,350	-
	TDS on CGST @ 1%	71,129	-
	Tds on IGST 2%	8,471	-
	TDS on SGST @ 1%	71,128	-
	TDS FEES Income Tax		7,800
	Total(B)	1,71,881	7,800
4	Sponsored Projects		
	CECED		
	TDS 194 C	-	700
	TDS 194 J	-	6,250
	TDS on GST	7,019	41,920
	Projects other than CECED		
	TDS 194 C	-	9,700
	Tds 194 J	-	10,000
	Tds on GST	256	26,348
	JIT		
	TDS 194 J	-	3,000
	Ford Foundation		
	TDS 194 J	10,500	6,000
	PWC		
	TDS 194 J	-	-
	UGC		
	TDS 194C		17,700
	TDS on GST	44332	2,77,224
	Total (C)	62,107	3,98,842
	Grand Total (A+B+C)	18,48,542	15,28,424




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

ANNUAL ACCOUNT 2020-21

DR. B.R. AMBEDKAR UNIVERSITY DELHI

Annexure - 6

Amount Payable

(Amount in Rs.)

S. No.	Particulars	2020-21	2019-20
1	Amount Payable (A/c - 19656)	-	2,96,001
2	Audit Fees Payable	8,42,150	5,21,500
3	Stale cheques Pending :		
	(a) GIA A/c (Stale Cheques)	10,64,279	5,84,639
	(b) Fees A/c (Stale Cheque Fee)	54,67,757	31,20,507
	(C)Stale Cheques- 94062(KP)	-	17,954
4	Employees Liability:		
	NPS Liability		
	(a) Interest on NPS	11,43,635	34,044
	(b) NPS (NSDL) Fund Employee Share (Administrative Staff)	18,15,169	11,42,004
	(c) NPS (NSDL) Fund Employee Share (Academic Staff)	1,58,14,171	1,27,11,312
	Others		
	license Fee payable TS	-	-
	NPS Contribution payable NT	1,872	-
	NPS Contribution payable TS	-	-
	Water Charges/welfare fund(NTS)	-	-
	(d) GPF/CPF Payable (NTS)	-	36,701
	(e) Leave salary contribution payable		
	- Sanjay Kumar	11,43,000	6,48,830
	- Anshu Gupta	43,279	43,279
	(f) EPF 13%	3,310	3,310
	(g) ESI 4.75%	25,547	25,547
5	Provision for expenses payable	1,11,27,741	1,75,37,130
6	Electricity & Water Charges Payable	-	-
7	Ground Rent (Dheerpur Campus)	18,84,80,252	15,13,95,853
8	Recruitment Application Fee (2018-19)	53,000	53,000
9	Extra Mural (Fees)	2,41,000	
	Total	22,72,66,162	18,81,71,611

Annexure - 6A

Projects Liability

(Amount in Rs.)

S. No.	Particulars	2020-21	2019-20
1	Ford Foundation	-	1,21,221
2	Misc. Projects - IDBI 0523	9,65,855	3,22,499
3	CECED Projects	60,642	10,000
4	University Grant Commission (UGC)	15,97,747	19,35,555
5	ECCC	7,703	-
6	Aid Et Action India P. Ltd.	89,320	-
7	Nalanda Bihar	49,170	-
8	Nalanda UP	49,170	-
9	Performance Guarantee	71,514	
	TOTAL	28,91,121	23,89,275



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



DR. B.R. AMBEDKAR UNIVERSITY DELHI

Annexure - 7

Others Investments (UDF)

(Amount in Rs.)

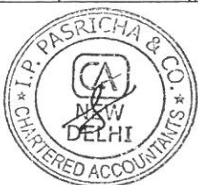
S. No.	Particulars	2020-21	2019-20
1	Academic Chairs Fund	5,00,00,000	5,00,00,000
2	Central Pool of UDF	14,00,00,000	14,00,00,000
3	Research endowment Fund	5,00,00,000	5,00,00,000
4	Student Travel & Exchange Fund	5,00,00,000	5,00,00,000
	Total	29,00,00,000	29,00,00,000

Annexure - 8

Imprest Accounts

(Amount in Rs.)

S. No.	Particulars	2020-21	2019-20
	GIA		
1	Advance To Archana Gupta	5,000	5,000
2	AR (ADMINISTRATION)	5,837	35,000
3	AR Estate	25,000	-
4	AR VCO Imprest A/c	10,000	10,000
5	AUD-Imprest R&L/IAD/RFP	20,000	20,000
6	A U D I T A/c No. 6600502336	6,859	10,000
7	AUDSGA Account	10,000	10,000
8	Aud-SVS- Imprest A/c	9,546	9,546
9	DEAN (SHS) Imprest	10,000	10,000
10	Director CPRC	10,000	10,000
11	Director, IQAC Imprest A/c	5,000	5,000
12	DR estate	5,000	-
13	E & M Unit	2,685	20,000
14	FINANCE (IMPREST)	50,180	50,000
15	Geetha Venkatraman CpsH	10,000	10,000
16	Impres CELE	10,000	10,000
17	Imprest (Academic services)	26,608	26,608
18	Imprest A/c (Campus Development)	6,205	10,000
19	Archana Gupta	5,606	5,606
20	Ar Ss	10,000	10,000
21	B Mallesha	-	5
22	CCK	10,000	10,000
23	CUES	-	10,000
24	Debal C. Kar	7,291	10,000
25	Deepak Kapoor (AR HR)	7,402	10,000
26	EMC Asmita Kabra	21,648	21,648
27	Imprest-EOO (Udaybir Singh)	5,000	5,000
28	Estate	9,528	9,385
29	Geetha Venkatraman (AES)	396	10,000
30	Deputy Registrar	10,000	10,000
31	IT	32	10,000
32	Kartik Dave	9,976	9,976
33	Manjeet Singh Rana	8,067	8,067
34	Manshi Thapliyal	232	232
35	M.A. Sikandar	-	10,000
36	Imprest (OSD Karampura Campus)	20,000	20,000
37	Planning	11,292	11,292
38	Rachana Johri	5,880	5,880
39	Satyaketu Sanskrit	3,714	-
40	School of Design	9,932	9,932




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

ANNUAL ACCOUNT 2020-21

41	SES		9,768
42	Asmita Kabra	4,983	4,983
43	Imprest - SLGC (Karampura)	10,000	10,000
44	SLS	10,637	10,637
45	Imprest (SOL)	4,082	4,082
46	Sumangala Damodaran	10,000	10,000
47	Sunita Tyagi	-	-5
48	SVS (Karampura)	20,262	20,262
50	Osd Lodhi Road	20,000	35,000
51	PVC Office Imprest A/c	10,000	10,000
52	Radharani Chakravarty	9,304	9,304
53	Rajan Krishnan(Imprest) SCCE	10,000	10,000
54	Registrar Aud	10,449	10,000
	Total	5,03,633	5,82,208



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



Annexure - 9		DR. B.R. AMBEDKAR UNIVERSITY DELHI	
Bank Balance		(Amount in Rs.)	
S. No.	Particulars	2020-21	2019-20
	GIA A/cs		
1	Canara Bank Dwarka - 2226	8,85,95,457	37,54,60,680
2	Canara Bank Kashmere Gate - 51660	(3,54,24,869)	8,61,70,315
3	Canara Bank Capital A/c No. 55631	2,55,13,603	
4	Canara Bank - NPS Fund - 3872	(2,21,928)	2,09,84,545
5	Canara Bank - Salary A/c - 54376	15,30,56,341	21,69,86,132
6	Punjab & Sind Bank - 19924	5,77,133	11,15,328
7	Punjab & Sind Bank - 19656	11,78,015	7,05,988
8	Punjab & Sind Bank - Capital A/c - 19657	13,72,344	1,49,84,313
9	SBI EMD A/c - 9896	48,73,128	52,24,924
	Karampura		
10	Indian Bank - 94062	1,72,603	1,70,904
	TOTAL	23,96,91,828	72,18,03,128
	Fees A/c		
11	Application Fee A/c 25941	(4,53,388)	3,25,02,693
12	Caution Money 56598	(5,34,625)	2,04,68,494
13	Course Material A/c 56871	54070	58,66,049
14	HDFC Tuition Fee 492240	1558763	6,83,43,220
15	ICICI Bank Tuition Fee-037801008331	41815863	-
16	Indian Bank A/c 356463 (Scholarship)	(1,16,792)	43,40,795
17	Indian Bank A/c 56688 (Co-Curricular)	96527	27,41,893
18	Indian Bank A/c 56779 (Extra Mural)	(23,165)	45,46,656
19	IndusInd Bank (A/c No- 5896)	1629493	15,46,319
20	Learning Enhancement A/c 56269	(33,390)	3,55,16,937
21	Punjab & Sind Bank (19500)	3353755	32,14,357
22	Punjab & Sind Bank SWF (19545)	10451332	86,11,927
24	Tuition Fee 459545 (Indian Bank)	(46,15,414)	3,65,23,018
	TOTAL	5,31,83,030	22,42,22,359
	Project A/cs		
25	Punjab & Sind Bank - 19379	13,90,316	16,23,377
26	Canara Bank - 4066 CECED	1,54,601	3,64,23,285
27	IndusInd Bank - 99359 (CECED)	823	1,720
28	IndusInd Bank - 99377 (CECED)	1,516	2,386
29	IndusInd Bank - 98961	55,234	54,009
30	IndusInd Bank 99386	41,817	41,115
31	Syndicate Bank - 7027 TEDT	39,050	24,52,368
32	IDBI Bank Civil Line-0523 (Misc. Project)	12,91,605	1,11,04,255
33	IDBI Bank 4329 SRTT	6,90,630	5,63,734
34	Syndicate Bank - 89560 UGC Grant	82,27,186	1,21,93,246
35	Punjab & Sind Bank - 19655 (Ford Foundation)	36,74,699	60,06,399
36	Punjab & Sind Bank 19669 - (NSDL Projects)	23,085	22,327
37	Punjab & Sind Bank - 19678 (PWC)	47,288	45,823
38	Punjab & Sind Bank - 19670 (Rohini Ghadiok Foundation)	1,36,815	2,042
39	Punjab & Sind Bank - 19735 (DIC)	4,82,531	25,43,035
40	Indian Bank - 33790 (ECCC)	34,626	15,35,533
41	Canara Bank - 54826 (SIA Unit Project)	7,05,327	5,60,974
42	Punjab & Sind Bank - 20102 (FAUD)	15,82,732	15,33,769
43	Syndicate Bank - Fee A/c - 7012	23,25,144	28,55,844
	TOTAL	2,09,05,024	7,95,65,241
	UNIVERSITY DEVELOPMENT FUND		
44	Indian Bank A/c No. 6475140852 (Student Travel)	31,099	69,81,884
45	Indian Bank A/c No. 6475141595(Academic Chair)	52,531	53,00,981
46	Indian Bank A/c No. 6475142328 (Research Endowment)	56,177	79,64,521
47	Indian Bank A/c No. 6475142963(Central Pool)	55,606	99,20,066
	TOTAL	1,95,413	3,01,67,452
	GRAND TOTAL	31,39,75,294	1,05,57,58,179



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

ANNUAL ACCOUNT 2020-21

DR. B.R. AMBEDKAR UNIVERSITY DELHI

ANNEXURES TO SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

Annexure - 10

Fees from Students

(Amount in Rs.)

	Particulars	2020-21	2019-20
	Tuition Fee	11,26,08,833	13,32,73,322
Less:	Fee Refund	18,53,385	64,96,991
	Gross Tuition Fee	11,07,55,448	12,67,76,331
Less:	Fees Waiver	4,40,41,510	4,73,88,724
	Total Tuition Fee	6,67,13,938	7,93,87,607
Less:	Transfer to Scholar Ship	66,71,394	79,38,761
Less:	Transfer to Learning Enhancement	1,50,10,636	1,78,62,212
Less:	Transfer to SWF	24,58,300	29,69,700
	Total Tuition Fee	4,25,73,608	5,06,16,935


Annexure - 10A

Amount to be transferred to UDF

(Amount in Rs.)

	Particulars	2020-21	2019-20
	Tuition Fee	4,25,73,608	5,06,16,935
Add:	Payment less payment in Last year	-	-
Add:	Bank Interest/Sweep Interest Fee	98,57,390	30,51,675
Add:	Prior Period Income	-	-
Add:	Late Fee Fine	1,53,245	3,65,322
Add:	Other Academic receipt	12,51,880	11,86,520
Add:	Processing Fee and Other Income	-	41,575
Less:	Bank charges Fee	79,540	80,080
Less:	Fee Refund charges and Other Misc Charges	-	1,54,750
Less:	Foreign Exchange loss	1,667	-
Less:	Other	6	-
	Amount from Fees to be transferred to UDF	5,37,54,910	5,50,27,197
Add:	Overhead income	5,62,914	14,33,741
Add:	Other income of GIA	1,96,901	7,09,726
	Total Amount to be transferred to UDF	5,45,14,725	5,71,70,664




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



DR. B.R. AMBEDKAR UNIVERSITY DELHI

Annexure - 11 Salaries & Wages

(Amount in Rs.)

S. No.	Particulars	2020-21		2019-20	
		Teaching	Non Teaching	Teaching	Non Teaching
1	Salary	1,53,83,426	2,13,36,226	3,03,88,580	1,99,16,559
2	Grade Pay	-	-	-	-
3	Basic Pay	18,77,90,636	3,61,55,625	18,90,62,250	3,73,84,946
4	Salary Arrear	7,82,18,224	12,29,531	10,17,437	8,97,487
5	Salary (Campus Development)	-	41,68,568	-	59,64,883
	Total	28,13,92,286	6,28,89,950	22,04,68,267	6,41,63,875

Annexure - 12

Salaries of Visiting Professors

(Amount in Rs.)

S. No.	Particulars	2020-21		2019-20	
		Teaching	Non Teaching	Teaching	Non Teaching
1	Salary (Temporary Winter Semester)	-	-	13,61,201	-
2	Salary (Visiting Faculty)	1,63,00,677	-	2,57,40,369	-
	Total	1,63,00,677	-	2,71,01,570	-

Annexure - 13

Allowances and Bonus

(Amount in Rs.)

S. No.	Particulars	2020-21		2019-20	
		Teaching	Non Teaching	Teaching	Non Teaching
1	Dearness Allowance	3,19,24,413	61,46,456	2,61,65,617	51,72,170
2	Bonus	-	4,49,020	-	4,49,020
3	Deputation Allowance	-	-	2,66,000	1,03,245
4	House Rent Allowance	4,18,90,892	84,71,573	2,86,54,330	76,27,328
5	Transport Allowance	1,03,13,510	29,64,057	1,32,65,371	39,65,123
6	Personal/cash allowance	2,77,800	1,85,570	-	-
	Total	8,44,06,615	1,82,16,676	6,83,51,318	1,73,16,886


Annexure - 14

Retirement and Terminal Benefits

(Amount in Rs.)

S. No.	Particulars	2020-21		2019-20	
		Teaching	Non Teaching	Teaching	Non-Teaching
1	Leave Salary Contribution	-5,84,567	32,851		1,74,010
2	Pension contribution	8,82,376	-		1,89,913
3	Gratuity	71,14,747		1,72,26,621	
4	Leave Encashment	73,79,903	2,11,934	1,75,61,465	1,17,412
	Total	1,47,92,459	2,44,785	3,47,88,086	4,81,335




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

ANNUAL ACCOUNT 2020-21

DR. B.R. AMBEDKAR UNIVERSITY DELHI

Annexure - 15

Payment to Visiting Faculty

(Amount in Rs.)

S. No.	Particulars	2020-21	2019-20
1	Adjunct faculty (MS)	27,87,050	44,86,805
2	Adjunct faculty (WS)	52,18,400	45,95,961
3	Guest Faculty (MS)	10,67,450	17,84,550
4	Guest Faculty (WS)	5,09,350	22,38,452
5	Visiting Faculty (MS)	-	1,77,398
6	Visiting Faculty (WS)		3,77,650
	Total	95,82,250	1,36,60,816

Annexure - 16

Travelling/Conveyance Expenses

(Amount in Rs.)


S. No.	Particulars	2020-21	2019-20
1	TA-Domestic	1,64,763	14,51,944
2	Conveyance	81,243	-
	Total	2,46,006	14,51,944

Annexure - 17

Administrative Expenses - Others

S. No.	Particulars	2020-21	2019-20
1	Creches	2,482	1,49,820
2	ERP/ University wide Resource management system	10,92,829	22,83,474
3	Foreign Exchange Fluctuation	3,081	28,476
4	Leasing of House Residential	5,80,800	7,30,780
5	Misc. Office Expenses	2,92,774	6,98,292
6	Newspaper Reimbursement	16,435	1,94,694
7	Office contingency	7,93,565	6,30,988
8	Legal Expenses	9,900	1,29,225
9	Security Expenses	4,00,39,866	3,96,08,855
10	Wages to Contractual Employee	3,71,53,270	2,42,62,711
12	Amount Written Back	-	3
13	Medical Expenses	-	36,149
14	Santitation Expense	3,62,562	-
	Total	8,03,47,564	6,87,53,467




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



DR. B. R. AMBEDKAR UNIVERSITY DELHI
RECEIPTS & PAYMENT A/C FOR THE YEAR ENDED 31ST MARCH, 2021

Receipts	2020-21		2019-20		Payments	2020-21		2019-20	
I. Opening Balances					I. Expenses				
a) Cash Balance					a) Establishment Expenses	51,00,16,305		38,51,44,164	
b) Bank Balance					b) Academic Expenses	9,45,45,947		13,32,77,024	
i. Current Accounts					c) Administrative Expenses	10,52,05,616		14,30,36,506	
ii. Deposit Accounts					d) Transportation Expenses	27,48,458		38,62,074	
-GIA (Shares of AUD Centre)	1,00,000		1,00,000		e) Repairs & Maintenance	1,68,10,463		2,23,57,257	
-Fees	-		-		f) Finance cost	1,19,138		1,82,556	
-Projects	-		-		g) Prior Period expenses	5,10,33,035		37,90,381	
-UDF (FDR)									
iii. Savings Accounts	29,00,00,000		18,75,34,195						
-GIA									
-Fees	72,18,03,128		49,88,41,737						
-Projects	22,59,59,260		19,47,02,409						
-UDF	7,78,28,339		6,68,37,016						
	3,01,67,452		9,48,73,656						
II. Grants Received					II. Payments against Earmarked/Endowment Funds				
a) From Government of India						2,31,52,434		1,80,41,196	
b) From State Government	38,50,00,000		90,00,00,000						
c) From other sources									
- UDF									
- Transit Grants									
- Advance from PWD									
III. Academic Receipts					III. Payments against Sponsored Projects/Schemes				
	10,86,60,315		14,96,29,352			2,07,51,641		8,32,44,382	
IV. Receipts against Earmarked/Endowment Funds					IV. Payments against Sponsored Fellowships/Scholarships				
	1,09,95,907		4,20,48,563			4,00,000			
V. Receipts against Sponsored Projects/Schemes					V. Investments and Deposits made				
	1,05,76,553		8,91,58,666		a) Out of Earmarked/Endowments funds				
					b) Out of own funds (Investments- Others)				
						10,98,73,663			



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

ANNUAL ACCOUNT 2020-21

VI. Receipts against sponsored Fellowships and Scholarships	3,70,000	-	VI. Term Deposits with Scheduled Banks	-	-
VII. Income on Investments from a) Earmarked/Endowment funds b) Other investments	54,47,761	1,76,07,681	VII. Expenditure on Fixed Assets and Capital Work-in-Progress a) Tangible Assets b) Intangible Assets b) Capital Works- in- Progress	81,81,738 3,30,27,971 3,63,86,929	10,37,20,393 1,75,65,196 16,02,006
VIII. Interest received on a) Bank Deposits b) Savings Bank Accounts	88,77,045 9,80,345	- 1,51,00,280	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 - Advance to Staff-GIA - Advance to Staff-Fees - Advance to Staff-Projects - Advance to Parties - Advances - Projects - Imprest to Staff - Advances- Against capital works	5,53,873 15,56,833 7,88,788 4,79,818 9,209 - (78,575) (1,16,82,147)	- 7,95,681 70,05,610 - 2,93,94,250 3,18,608 - -
XI. Other income (including Prior Period Income) - Indirect Income - Receipts against projects - Prior Period Income - Receipts against projects	- - - 1,66,82,310	21,43,467 32,43,760 54,293 -	XI. Other Payments - Expenses paid for Dheer Pur Campus Project - Expenses against projects - Expenses out of grants	- - (4,24,67,569)	6,78,049 44,80,402



(Signature)

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



XII. Deposits and Advances - Deposit - Others (including EMD, Security Deposits) - Deposit from Students - Amount received from TPDDL - Advance Recovered from Staff - GIA - Advance Recovered from Staff - Fees - Advance Recovered from Staff - Project	-	80,76,156	-	13,09,007	XII. Closing balances a) Cash in hand	-	-
	28,75,177	28,75,177	85,33,361	56,45,715	b) Bank balances In Current Accounts In Savings Accounts	23,96,91,828 5,31,83,030 2,09,05,024	72,18,03,128 22,59,59,260 7,78,28,339
	13,10,364	13,10,364	1,91,22,466	1,91,22,466	-GIA -Fees -Projects -UDF In Deposit Accounts	1,95,413 29,00,00,000 18,35,07,112 4,66,75,035 8,82,68,288	3,01,67,452
XIII. Miscellaneous Receipts including Statutory Receipts	-	-	-	-	-UDF (FDR) -Fees -Projects -UDF -GIA (NPS) -GIA (Shares of AUD Centre)	1,00,000 1,00,000	29,00,00,000
XIV. Any Other Receipts	-	-	-	-			-
XV. Amount Received in Fees other than Tuition Fee	10,79,928	10,79,928	78,68,291	78,68,291			-
TOTAL	1,91,00,94,027	1,91,00,94,027	2,30,43,53,915	2,30,43,53,915	TOTAL	1,91,00,94,027	2,30,43,53,915

[Signature]
CONTROLLER OF FINANCE

[Signature]
VICE-CHANCELLOR



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

This Page has been intentionally left blank



Separate Audit Report

2020-21

This Page has been intentionally left blank



सत्यमेव जयते

कार्यालय प्रधान महालेखाकार (लेखा परीक्षा), दिल्ली

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT), DELHI

डी० जी० ए० सी० आर० भवन, आई. पी. एस्टेट, नई दिल्ली-110002

D.G.A.C.R. BUILDING, I.P. ESTATE, NEW DELHI-110002

सं: PAG(A) Delhi/AMG-III/3-16/BRAU/A/Cs/2020-21/

दिनांक: 28.11.2022

सेवा मे,

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

Handwritten signature and date: 07/12

Handwritten signature and date: 2.12.22

Handwritten signature and date: 08/12

3216
08-12-2022

विषय:- डॉ. बी. आर. अंबेडकर विश्वविद्यालय के वर्ष 2020-21 के वार्षिक लेखों पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदया,

मैं, डॉ. बी. आर. अंबेडकर विश्वविद्यालय, दिल्ली से संबन्धित वर्ष 2020-21 के वार्षिक लेखों पर आधारित पृथक लेखापरीक्षा प्रतिवेदन को विधान सभा के पटल पर रखने के लिए प्रेषित करता हूँ। विधान सभा के पटल पर पृथक लेखापरीक्षा प्रतिवेदन प्रस्तुत करने के उपरान्त, उसकी दो प्रतियाँ (अंग्रेजी एवं हिन्दी में) इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को सूचनार्थ भेजी जाए।

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

कृपया पावती भेजें।

संलग्न: यथोपरि

भवदीय,

sd—

व. उप-महालेखाकार (ए.एम.जी-III)

Vice Chancellor Office
Dy. No. 3785/22
Date 7/12/2022

सं: PAG(A) Delhi/AMG-III/3-16/BRAU/A/Cs/2020-21/278

दिनांक: 28.11.2022

प्रतिलिपि सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित की जाती है।

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

1668

व. उप-महालेखाकार (ए.एम.जी-III)

AUD-ANNUAL ACCOUNT 2020-21

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

DHE 20 (51)/AUD/SAR/2018/569

Dated: 30/01/23

To,

The Vice Chancellor,
Dr. B. R. Ambedkar University Delhi,
Lothian Road,
Kashmere Gate,
Delhi-110006.

Cof.
Ambedkar
8.2.23
Deputy Director
Higher Education

Sub: Annual Audit Reports of Dr. B. R. Ambedkar University Delhi for the year 2020-21- reg.

Madam,

I am directed to enclose herewith the letter dated 28.11.2022 received from Deputy Accountant General O/o The Principal Accountant General (Audit), Delhi along-with the separate Audit Report of the Comptroller and Auditor General of India on the accounts of Dr. B. R. Ambedkar University Delhi for the year 2020-21 for information and necessary compliance.

AUD (REFERENCE NO.)
3910
09-02-2023

Yours faithfully,

ahdanne

28.01.23
(Deputy Director)
Higher Education

Encl.: As above.

DR (A)

AR (A)



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 2021

We have audited the Balance Sheet of Dr. B.R. Ambedkar University Delhi (University) as at 31 March, 2021, the Income and Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 19(3) of the Comptroller and Auditor General (Duties, Powers and Conditions of Service) Act, 1971 read with Section 34(1) of Dr. B.R. Ambedkar University Delhi Act, 2007. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms etc. Audit observations on 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 **except as commented in comment No. 2, 5, 8, 9, 11, 17, 18, 19, 21, 22, 23, 24, 26, 28 and 31**, 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 Format of Financial Statements (Format) for Central Higher Educational Institutions approved by the Ministry of Education, Government of India.
 - 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.

AUD-ANNUAL ACCOUNT 2020-21

iv. We further report that:

A BALANCE SHEET

Sources of funds

Designated / Earmarked / Endowment funds (Schedule -2) – ₹ 61.51 crore

(1) As per Schedule 2 of the format of accounts, Designated/Earmarked/Endowment funds schedule should show the assets which are represented by these funds in the form of cash and bank balances, investments and interest accrued and not due. However, the Assets which represent the Designated/Earmarked/Endowment fund of ₹ 61.51 crore as on 31 March, 2021, have not been separately shown in the books of accounts.

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

(2) The University could not provide the details of corresponding Assets amounting to ₹ 14.73 lakh against the Designated/ Earmarked Endowment funds of ₹ 61.51 crore shown in the Balance sheet. In the absence of same, Audit could not link and vouch the corresponding assets shown against to Designated/Earmarked/Endowment Funds to the extent of ₹ 14.73 lakh.

Current Liabilities and Provisions (Schedule-3)

Current Liabilities- ₹ 102.07 crore

(3) The ledger Accounts for Stale Cheques reflected ₹ 80.82 lakh as Stale Cheques liabilities as on 31 March 2021 of which stale cheques worth ₹ 28.22 lakh are more than three years old. Since these liabilities have been appearing in the annual accounts from more than three years, same are required to be written back after thorough examination.

This resulted in overstatement of Other Liabilities and Deficit by ₹ 28.22 lakh.

(4) There was a mismatch of ₹ 2.97 lakh in stale cheque liability as shown in Ledger balance (₹ 80.82 lakh) and as shown in the Balance sheet ₹ 83.79 lakh (Annexure-6 :₹ 65.32 lakh and Annexure 2 :₹ 18.47 lakh).

(5) The University has not maintained the age wise and party wise details of Sundry Creditors/amount payable amounting to ₹ 23.49 crore. Further, no confirmation of amount payable by the University was obtained from Creditors at the year end. As such in the absence of age wise details of amount payable and confirmation from Creditors, the extent of any dispute raised by parties and extent of overstatement/understatement of liability could not be ascertained in Audit.



- (6) The above does not include ₹ 5.17 lakh being demands raised by North Delhi Municipal Corporation (North DMC) for short payment of property tax for the year 2018-19 in respect of properties at Dheerpur (₹ 2.53 lakh), Rohini (₹ 1.72 lakh) and Karampura Campus (₹ 0.92 lakh).

This resulted in understatement of Current Liabilities and Expenditure by ₹ 5.17 lakh each. Consequently, the Deficit was also understated to that extent.

- (7) The above includes negative figures of ₹ 2,22,000 and ₹ 89,400 reflected against ICSSR-Shailija Menon and ICSSR –Urfat Anjem Mir respectively. These items being expenditure over and above the funds received from sponsored agency are being shown under Current Liabilities as negative figures since 2019-20. Since, these amounts were recoverable from ICSSR, these should have been shown under current assets as amount recoverable from ICSSR instead of reflecting as negative figures under Other Current Liabilities.

This resulted in understatement of Current Liabilities (Other Current liabilities) and understatement of Current Assets by ₹ 3.11 lakh each.

- (8) Schedule 3 of financial statements for the year 2020-21 reflects The total of items shown under 'Receipts Against Sponsored Projects'(schedule 3(a)) and other funds amounts to ₹ 5,58,39,017, whereas in Sub Schedule 3(a) depict the same as ₹ 5,58,63,745 resulting in mismatch of receipt by ₹ 24,728.

In the absence of reconciliation or reasons for difference, the above could not be verified in audit.

Unutilised grants (Schedule 3)- ₹ 5.59 crore

- (9) The University adjusted ₹ 509.67 lakh being difference in unspent grant as on 31.3.2020 as per revised Utilisation Certificate and as per balance sheet as on 31.3.2020. Out of which ₹ 414.31 lakh has been shown in the accounts for 2020-21 as Prior Period Expenses and balance ₹ 95.36 was required to be added to Corpus Fund being difference in creation of Capital Assets (as per Fixed Assets Schedule 4- ₹ 775.96 lakh and Utilisation Certificate for Capital Assets -₹ 871.33 lakh). However, addition of ₹ 95.36 lakh was not made in the Corpus Fund during 2020-21. Further, details of items of Fixed Assets created for ₹ 95.36 lakh were also not available.

This resulted in understatement of Corpus Fund by ₹ 95.36 lakh. The account head under which ₹ 95.36 lakh has been booked not furnished to audit. In the absence of details audit could not verify the same.

AUD-ANNUAL ACCOUNT 2020-21

Deposits from Students-Caution Money- (Annexure-1) ₹ 3.23 crore

- (10) The format of accounts under Notes (General) for Schedule 3-Current Liabilities and Provisions, prescribes that Caution Money received from students during 12 months from the balance sheet date should be shown separately 'From current students' and 'From ex – students'.

However, the University has not shown the caution money received from students in the prescribed manner. Instead it has shown the same as opening balance, additions during the year, expenditure during the year and closing balance of caution money and interest earned thereon. As such the depiction of Caution Money Deposits was not as per approved format.

- (11) The above represents the Caution Money received from students after adjusting payments made and interest accumulated on caution money funds as on 31 March 2021. There was mismatch in the closing balance of caution money funds as per details furnished by the Management ₹ 257.49 lakh and as per Accounts ₹ 299-20 lakh.

No reasons for difference or reconciliation of the same furnished to audit. In the absence of same it could not be verified in audit.

APPLICATION OF FUNDS

Fixed Assets

Tangible Assets (Net Block -Schedule 4) -₹ 168.11 crore

- (12) As per the format of Accounts, Land includes Freehold land and Leasehold Land and it should be shown distinctly in Fixed Assets Schedule. The Land includes Lease hold land valuing ₹ 142.92 crore but same has not been distinctly shown as Leasehold land in Fixed Assets.

Further, land value of ₹ 142.92 crore also includes first year Ground rent payment of ₹ 3.42 crore paid along with land premium which should have been booked as revenue expenditure. This resulted in overstatement of Fixed Assets-Land by ₹ 3.42 crore and understatement of Expenditure (for prior period) to that extent. Consequently Deficit is also understated by ₹ 3.42 crore.

- (13) The above includes ₹ 29.79 lakh for HVAC work at main block of University at Karam Pura Campus capitalised during the year 2020-21 although completed and put to use during 2019-20. The work was completed on 06 January 2020 and asset was put to use during 2019-20, however, final bill of ₹ 29.79 lakh was paid in October 2020 (i.e. FY 2020-21).

Though University has capitalised ₹ 29.79 lakh during 2020-21, but Depreciation is provided for one year instead for two years i.e. 2019-20 and 2020-21.



This resulted in understatement of Depreciation by ₹ 2.23 lakh and overstatement of Net Block to that extent. Consequently the Deficit was also understated by ₹ 2.23 lakh.

- (14) The above includes 382 Library Books valuing ₹ 6.01 lakh found short during physical verification. However, same were not adjusted in accounts.

This resulted in overstatement of Fixed Assets-(Books Gross Block) and understatement of expenditure by ₹ 6.01 lakh. Consequently, the deficit was understated by ₹ 6.01 lakh.

Capital Work in Progress-(Schedule-4) ₹ 6.23 crore

- (15) The above includes ₹ 13.86 lakh being initial expenditure incurred on electricity charges, security expenses and repair/ renovation of boundary wall of Dheerpur Campus and Madrasa Road Kashmiri Gate in 2018-19 and depicted as Capital Work in Progress since then. As these expenses are of revenue nature it should have been charged to Income and Expenditure Account.

This resulted in overstatement of Capital Work in Progress and understatement of Expenditure by ₹ 13.86 lakh each. Consequently, the Deficit was also understated to that extent.

- (16) The total of Capital Work in Progress under Gross Block column and Net Block column of Fixed Assets (Sub Schedule 4B Kashmere Gate Campus) has been incorrectly shown as ₹ 2.46 crore instead of ₹ 6.10 crore.

Current Assets (Schedule-7) - ₹ 33.64 crore

- (17) Current assets includes debtors amounting to ₹ 27.84 lakh which were more than six months old. However, age wise details of outstanding debts neither maintained nor furnished to audit.

Cash and Bank Balance- Bank balances with Scheduled Banks (Annexure 9) ₹ 31.40 crore

- (18) As per Bank Reconciliation Statements (BRS) out of 46 bank accounts there was difference of ₹ 32.82 lakh in respect of 11 bank accounts between balance as per University's Bank Book and Bank Statements. These differences are due to payments from the Account or Cheques/Demand Drafts deposited by University in Banks but were not debited/credited by the Bank.

In the absence of further reconciliation of the differences with the bank the balances shown in these accounts could not be verified in audit.

Loans, Advances and Deposits (Schedule 8)-₹ 35.17 crore

- (19) The above includes advances of ₹ 24.18 lakh to suppliers/institutions/employees (Suppliers/Institution ₹ 16.29 lakh and Employees ₹ 7.89 lakh) which were lying

AUD-ANNUAL ACCOUNT 2020-21

unadjusted/unrecovered from the Suppliers/institutions without any change since 2018-19 to 2020-21.

No details for date of advance, completion of assignment/job for which advance was given to suppliers/institutions/Employees were provided to Audit. Above advances need to be reviewed and adjusted. In the absence of details same could not be verified in audit.

- (20) The above includes ₹ 2.80 crore being advance for UGC XII Plan Funding appearing in accounts since 2019-20. The university incurred expenditure of ₹ 6.70 crore against the receipt of ₹ 4.20 crore from UGC and balance amount of ₹ 2.50 crore has been claimed from UGC. This resulted in overstatement of Loans, Advances and Deposits and University Development Fund by ₹ 30 lakh each.
- (21) The above includes ₹ 32.79 crore being amount recoverable from various parties (other than staff). There was no system of obtaining confirmation of balances from other receivables at year end and no age wise details for the same has been maintained. In the absence of same audit could not vouch safe these receivables.

B INCOME AND EXPENDITURE ACCOUNT

Income

Income from Investments (Schedule 11) ₹ 88.77 lakh

Income from Interest earned (Schedule-12)-₹ 9.80 lakh

- (22) The above includes ₹ 0.79 crore being interest earned on bank balances for which no bank certificates furnished to audit. In the absence of complete details of interest income booked, the same could not be verified in audit.

Grants /Subsidies (Schedule-10) – ₹ 67.11 crore

- (23) As per Utilization certificate submitted by University to the Directorate of Higher Education (DHE) for the year 2020-21, the unutilised balance of Grant in Aid (GIA) at the year-end was ₹ 65.28 crore whereas as per the Financial Statements unutilized GIA of ₹ 65.59 crore has been depicted.

Thus, financial statements depicts incorrect position of GIA utilized during 2020-21 and unutilised Grants as on 31 March 2021.

Expenditure

- (24) **Depreciation (Schedule – 4) - ₹ 6.20 crore**

As per the format of Financial Statements, where an asset is fully depreciated, it will be carried at a residual value of ₹ 1 in the Balance Sheet and should not be further depreciated. However, the University has not prepared any Asset wise Depreciation working schedule with reference to year of purchase of asset so as to ensure that fully depreciated assets are



not being charged depreciation further and correct amount of depreciation is charged in accounts.

In the absence of any detailed asset wise working of depreciation, the correctness of Depreciation charged during 2020-21 could not be vouched safe in Audit and extent of overstatement could not be quantified in Audit.

- (25) As per Income and Expenditure account ₹ 30.95 lakh has been shown as addition to 'Deficit' being 'Opening Balance of Profit & Loss under Income and Expenditure Account Transfer to/from Designated Funds' for which no details were furnished to audit. In absence of details the same could not be verified in audit.

C. Significant Accounting Policies (Schedule 23)

26. As required by the format of Financial Statements, the University has not disclose the following details:
- The rate of Depreciation charged on 'Vehicles'.
 - Accounting treatment for Leasehold land.

D. Notes to Accounts

Notes to Accounts (Schedule 24)

Note No. 1 (d)

27. As per the format of Financial Statements for Higher Educational, the assets purchased out of funds of sponsored projects, held and used by the Institution, should be separately disclosed in the Notes on Accounts in the following manner:

Assets	Original cost as on 1.4.2020 (₹)	Additions during the year (₹)	Total (₹)	Notional depreciation opening balance (₹)	Notional depreciation for the year (₹)	Total notional depreciation (₹)	Total Book value on 31 March 2021 (₹)
1							
2							
Total							

However accounts do not disclose the details of funded assets in the manner prescribed in the format of accounts. Further no details of items of fixed assets created out of sponsored funds were maintained by University.

Contingent Liabilities

- (28) The University has not made any disclosure with regard to contingent liabilities or pending court cases in its Notes to Accounts as stipulated in Format of Accounts, though six number of court cases were pending as on 31 March 2021.

AUD-ANNUAL ACCOUNT 2020-21

- (29) As per the format of Financial Statements, Contingent Liabilities and Notes to Accounts are required to reflect Commitments for Capital Account not provided for, which arise in terms of contracts/arrangements in terms of which, amount would have to be paid for acquisition/construction of assets as and when they take place. However, the University has not disclosed the Capital Commitments for capital works awarded by it though some works were ongoing as on 31.3.2021. In this regard complete details of ongoing works as on 31.3.2021 not furnished to audit.

Related Party Disclosure

- (30) As per the format of Financial Statements, Notes to Accounts need to disclose Related Party transactions between the Educational Institution and its Key Management Personnel or the relatives of the Key Management Personnel. However, no such disclosure has been made in the Accounts.

E General

- (31) The Annual accounts and Separate Audit report of the University for the period 2017-18 to 2019-20 have not been placed before the Delhi Legislative Assembly as required by provisions of Section 34(1) of the University Act.
- (32) As per Utilization certificate for the year 2020-21 submitted by the University to the DHE, the unutilised balance of Grant in Aid for creation of Capital assets was ₹ 42.76 crore. However, scrutiny of Utilisation Certificates for unspent grant for capital asset and salary and general represented in cash in hand/bank and unadjusted advances shows unspent grant of ₹ 32.39 crore.

The reasons for mismatch not furnished to audit. In the absence of details audit unable to verify the same.

F. GRANTS-IN-AID

The University received Grants-in Aid (GIA) of ₹ 38.50 crore (GNCT of Delhi - ₹ 38.50 crore and UGC–Nil) during the year 2020-21. After taking into account the opening balances of ₹ 97.67 crore, Grants adjustment of ₹ 5.10 crore, interest earned of ₹ 0.03 crore and amount transferred to GIA on interest earned on saving account 2017-18 of ₹ 1.36 crore, total funds available worked out to ₹ 142.66 crore. The University could utilize ₹ 76.27 crore during 2020-21 out of available grants, leaving an unutilised grant of ₹ 66.39 crore as on 31 March 2021.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this Report are in agreement with the books of accounts.



- 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 2021;
 - b) In so far as it relates to the Income and Expenditure Account, of the deficit for the year ended on that date.

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

**Place: New Delhi
Date:**


Principal Accountant General (Audit), Delhi

Annexure-I

1. Adequacy of Internal Audit System

The University did not have an Internal Audit System of its own or outsourced, hence no Internal Audit was conducted during 2020-21.

2. Adequacy of Internal Control System

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

- (i) Bank balances are not tallied with Bank Balance certificates and no Bank balance certificate was produced to audit in certain cases.
- (ii) Instances of cheques deposited in Bank for which no credit was given in University's Account and Bank withdrawals for which no details were available with university remained under reconciliation despite lapse of substantial time.
- (iii) Only three meetings of the Finance Committee were held during the year against the requirement of four meetings as prescribed in the University Act.
- (iv) There was no mechanism to obtain confirmation of balances from debtors and creditors at year end and review of advances given to employees/parties.

3. System of physical verification of Fixed Assets

The physical verification of fixed assets had not been conducted for 2020-21 except for library books. In the absence of physical verification of assets and reconciliation thereof with books of accounts, the discrepancy if any could not be vouched safe in Audit.

4. System of physical verification of Inventory

No physical verification of Inventory was conducted during 2020-21.

5. Regularity in payment of statutory dues

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


28/11/21
Sr. Dy. Accountant General (AMG-III)



Annexure-II

Statement of BRS for credits not given by Bank for deposits made by University and withdrawals shown by Bank for which no details were with University.

Sl. No.	Name of Bank	Bank Account No	Balance Shown by University as on 31 March 2021 in its accounts	Balance as per bank Statements as on 31 March 2021	Difference in Amount due to not giving credit for deposits or excess withdrawal	Remarks
1	Canara Bank	0389101051660	-35424868	38795	381302	Payment shown by Bank and amount deposited by university not credited in Account. Transactions 12.7.2019 to 31.3.2021
2	Canara	0389101054376	153056341	151656096	1957511	No Details available in BRS
3	Punjab & Sindh Bank	09001000019545	10451332	10522734	23158	No Details available in BRS
4	Indus Ind bank	100046105896	1629493	1621922	7571	Transaction date 19.7.2017. No other details in BRS
5	Indian Bank	6481825941	-453388	30028	32405	Transactions between 26.4.2017, and 8.11.2018 to 28.12.2019.
6	Indian Bank	6488459545	-4615414	29481	595390	Transactions between 15.4.2017 to 20.3.2019. And 17 transactions of double transfer by banks to individuals on 8.1.2021
7	Indian Bank	6504356269	33390	31460	10000	No Details available in BRS
8	Indian Bank	6504356463	-116792	33492	48767	Transactions between 12.10.2018 to 6.3.2020
9	Indian Bank	6504356598	-534625	33375	4000	Transactions between 6.11.2018 to 13.12.2018

AUD-ANNUAL ACCOUNT 2020-21

10	Indian Bank	6504356688	96527	46562	49965	Transactions between 15.5.18 to 19.12.2018
11	HDFC Bank	50100241492240	1558763	1477823	171640	Amount deposited by University but not credited by HDFC bank . Transactions between 9.8.2019 to 11.3.2020
	Total				32,81,709	



This Page has been intentionally left blank



This Page has been intentionally left blank



Dr. B.R. Ambedkar University Delhi (AUD)

Lothian Road, Kashmere Gate, Delhi-110006

website : www.aud.ac.in