

2017-2018

वार्षिक लेखा
ANNUAL ACCOUNTS



BABASAHEB
BHIMRAO
AMBEDKAR
UNIVERSITY



• LUCKNOW •

प्रज्ञा शील करुणा
ESTABLISHED 1996

BABASAHEB BHIMRAO AMBEDKAR UNIVERSITY

(A Central University)

LUCKNOW

BABASAHEB BHIMRAO AMBEDKAR UNIVERSITY

(A Central University)

Vidya Vihar, Raebareli Road

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**BABASAHEB
BHIMRAO
AMBEDKAR
UNIVERSITY**



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प्रज्ञा शील करुणा
ESTABLISHED 1996

ANNUAL ACCOUNTS FOR THE YEAR

2017-18

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BABA SAHEB BHIMRAO AMBEDKAR UNIVERSITY, LUCKNOW
BALANCE SHEET AS AT MARCH 31, 2017

| Liabilities | Schedule | Current Year | Previous Year |
|--|-----------------|-----------------------|-----------------------|
| Corpus/Capital Fund | 1 | 2,35,85,12,784 | 2,40,01,79,271 |
| Earmarked / Endowment Funds | 2 | 6,69,51,946 | 3,90,41,602 |
| Current Liabilities & Provisions | 3 | 49,87,06,906 | 47,37,72,849 |
| Previous year Adjustment | | 18,20,32,196 | 18,20,32,196 |
| Total | | 3,10,62,03,832 | 3,09,50,25,918 |
| Assets | | | |
| Fixed Assets (Net Block) | | | |
| Tangible Assets | 4 | 1,92,70,48,898 | 1,85,96,51,109 |
| Intangible Assets | 4 | 6,53,771 | 9,53,118 |
| Capital Work-in-Progress | 4 | 48,75,57,054 | 48,70,38,854 |
| Fixed Assets (Previous year adjustment) | 4 | (71,83,096) | (71,83,096) |
| Investments From Earmarked/ Endowment Funds | 4A | | |
| Long Term | | | |
| Short Term | | | |
| Investments-Others | 4B | | |
| Current Assets | 5 | 38,08,35,937 | 43,86,59,938 |
| Loans , Advances & Deposits | 5A | 31,72,91,268 | 31,59,05,995 |
| Total | | 3,10,62,03,832 | 3,09,50,25,918 |

Significant Accounting Policies

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Contingent liabilities & Notes to Accounts

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BABA SAHEB BHIMRAO AMBEDKAR UNIVERSITY, LUCKNOW
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2018

| | Schedule | Current Year | Previous Year |
|--|----------|----------------------|---------------------|
| A. Income | | | |
| Grants in aid / subsidies | 6 | 63,08,92,417 | 53,63,87,381 |
| Academic receipts | 7 | 12,79,31,498 | 15,88,94,413 |
| Income from Investments | 8 | 1,47,49,396 | 3,16,91,354 |
| Interest Earned | 8A | - | - |
| Other Income | 9 | 1,01,14,956 | 2,19,36,733 |
| Prior Period Income | 9A | - | - |
| | | | |
| Total (A) | | 78,36,88,267 | 74,89,09,881 |
| | | | |
| B. Expenditure | | | |
| Staff Payments & Benefits (Establishment expenses) | 10 | 40,83,34,022 | 32,41,17,856 |
| Academic expenses | 11 | 4,03,81,489 | 5,31,52,251 |
| Administrative & General Expenses | 12 | 16,01,93,766 | 12,51,42,911 |
| Transportation Expenses | 12A | 21,33,141 | 19,32,478 |
| Repairs and Maintenance | 13 | 15,47,28,016 | 9,97,82,405 |
| Finance Cost | 13A | 77,810 | 89,639 |
| Depreciation | 4 | 6,12,10,846 | 5,81,19,881 |
| Other Expenses | 14 | | - |
| Prior Period Expenses | 15 | | - |
| Total (B) | | 82,70,59,089 | 66,23,37,422 |
| Balance being surplus / (Deficit) carried to Capital Fund (A-B) | | (4,33,70,823) | 8,65,72,459 |
| Significant Accounting Policies | 16 | | |
| Contingent liabilities & Notes to Accounts | 17 | | |

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2018

BABA SAHEB BHIMRAO AMBEDKAR UNIVERSITY, LUCKNOW**Schedule 1 – Corpus/Capital Fund****Amount in Rs.**

| Particulars | | Current Year | Previous Year |
|--------------------------------|---|-----------------------|-----------------------|
| | Balance at the beginning of the year | 2,40,01,79,271 | 2,30,22,94,113 |
| Add: | Grants from UGC, Govt. of India, and State Govt. utilized for capital expenditure | | |
| Add: | Pension Fund - Transfer From EMF - Opening Balance | 13,40,196 | |
| Add: | Assets Purchased out of Corpus Fund & Earmarked Funds | - | 1,16,76,839 |
| Add: | Adjustments Previous Years | 3,64,140 | |
| Add: | Assets Purchased out of Sponsored Project Funds | | |
| Add: | Surplus transferred from the Income and Expenditure A/c | (4,33,70,823) | 8,65,72,459 |
| Total | | 235,85,12,784 | 240,05,43,411 |
| (Deduct) | Adjustments Previous Years | | 3,64,140 |
| (Deduct) | Deficit transferred from the Income & expenditure account | | |
| Balance at the year end | | 2,35,85,12,784 | 2,40,01,79,271 |

Schedule 2: Earmarked/Endowment Funds

| Particulars | SC/ST/OBC Scholarship | HBA Fund | Dr.Abha Misra | EMF | Rajiv Gandhi National Fellowship Fund | RCA | Dr. Anand Prakash Pilot | SAP Sociology | ASC |
|--|--------------------------|-----------------|------------------|--------------------|---|------------------|-------------------------------|------------------|-----------------|
| A. | | | | | | | | | |
| a) Opening balance | 12,15,152 | 65,680 | 2,17,180 | 71,34,224 | 2,49,950 | 62,70,532 | 2,12,374 | 135 | 2,74,826 |
| b) Opening balance(Prev Yr. Adjustment) | | | | | | 3,39,140 | | | |
| b) Additions during the year | | | - | 6,81,60,230 | - | - | 3,91,600 | | |
| c) Income from investments made of the funds | | | | | | | | | |
| d) Accrued Interest on investments made of the funds | | | | | | | | | |
| e) Accrued Interest on Advances | | | | | | | | | |
| f) Interest on Savings Bank a/c/FDR A/c | 50,094 | 1,38,711 | 9,363 | 15,48,511 | 36,747 | 1,64,577 | 11,383 | 4 | 10,566 |
| g) Other additions | | 620 | - | 5,494 | - | 140 | 30,000 | | |
| Total (A) | 12,65,246 | 2,05,011 | 2,26,543 | 7,68,48,459 | 2,86,697 | 67,74,389 | 6,45,357 | 139 | 2,85,392 |
| B. Utilisation/Expenditure towards objectives of funds | | | | | | | | | |
| i) Revenue expenditure | - | | 2,26,543 | 2,78,28,885 | 2,86,697 | 30,31,660 | 6,45,357 | - | |
| ii) Capital Expenditure | | | - | - | | | | | |
| ii) Investment/FDR | | 1,36,000 | | 1 | | - | | | |
| iii) Adjustments (A/c trf from EMF) | | | | | | | | | |
| iv) Adjustments (A/c trf to Sch 1) | | | | | | 3,39,140 | | | |
| Total (B) | - | 1,36,000 | 2,26,543 | 2,78,28,886 | 2,86,697 | 33,70,800 | 6,45,357 | - | - |
| Closing balance at the year end (a - b) | 12,65,246 | 69,011 | - | 4,90,19,573 | - | 34,03,589 | - | 139 | 2,85,392 |
| Capital Expenditure trf to Fixed Assets | | | | | | | - | | |
| <u>Represented by</u> | | | | | | | | | |
| Cash And Bank Balance | 12,65,246 | 69,011 | - | 4,90,19,573 | - | 34,03,589 | - | 139 | 2,85,392 |
| Investments/FDR | | | | | | - | | | |
| Interest accrued but not due on Investments | | | | | | | | | |
| Interest accrued but not due on Advances | | | | | | | | | |
| Recoverable amount out of March Salary | | | | | | | | | |
| Current Year | 12,65,246 | 69,011 | - | 4,90,19,573 | - | 34,03,589 | - | 139 | 2,85,392 |
| Previous Year | 12,15,152 | 65,680 | 2,17,180 | 71,34,224 | 2,49,950 | 66,09,672 | 2,12,374 | 135 | 2,74,826 |

Contd..

Schedule 2: Earmarked/Endowment Funds

| Particulars | DST CPR | CSSEIP | Dr Anand Prakash-DBT | Dr Naveen Arora | Dr Ananad Prakash-UGC | JRF Fellowship | ICSSR (Prof Narendra Kumar) | Media Centre | Dr.Narendra Kumar-DES |
|--|------------------|-----------------|----------------------|-----------------|-----------------------|------------------|-----------------------------|------------------|-----------------------|
| A. | | | | | | | | | |
| a) Opening balance | 40,89,439 | 6,88,633 | 2,35,454 | 42,517 | 1,62,913 | 11,10,180 | 12,21,578 | 13,81,777 | 5,635 |
| b) Opening balance(Prev Yr.Adjustment) | | | | | | | | | |
| b) Additions during the year | 40,00,000 | | - | | - | | - | - | - |
| c) Income from investments made of the funds | | | | | | | | | |
| d) Accrued Interest on investments made of the funds | | | | | | | | | |
| e) Accrued Interest on Advances | | | | | | | | | |
| f) Interest on Savings Bank a/c/FDR A/c | 1,08,194 | 25,749 | 9,213 | 2,548 | 7,025 | 48,033 | 46,890 | 69,827 | 216 |
| g) Other additions | 3,86,848 | 20,000 | | | - | - | | | - |
| Total (A) | 85,84,481 | 7,34,382 | 2,44,667 | 45,065 | 1,69,938 | 11,58,213 | 12,68,468 | 14,51,604 | 5,851 |
| B. Utilisation/Expenditure towards objectives of funds | | | | | | | | | |
| i) Revenue expenditure | 53,69,815 | 98,933 | 2,44,667 | - | 1,69,938 | 11,58,213 | 36 | 1,37,558 | - |
| ii) Capital Expenditure | | | - | - | - | | - | | |
| ii) Investment/Fdr | | | | | | | | | |
| iii) Adjustments (A/c trf from EMF) | | | | | | | | | |
| IV) Adjustments (A/c trf to Sch 1) | | | | | | | | | |
| Total (B) | 53,69,815 | 98,933 | 2,44,667 | - | 1,69,938 | 11,58,213 | 36 | 1,37,558 | - |
| Closing balance at the year end (a - b) | 32,14,666 | 6,35,449 | - | 45,065 | - | - | 12,68,432 | 13,14,046 | 5,851 |
| Capital Expenditure trf to Fixed Assets | | | | | | | | - | |
| <u>Represented by</u> | | | | | | | | | |
| Cash And Bank Balance | 32,14,666 | 6,35,449 | - | 45,065 | - | - | 12,68,432 | 13,14,046 | 5,851 |
| Investments/FDR | | | | | | | | | |
| Interest accrued but not due on Investments | | | | | | | | | |
| Interest accrued but not due on Advances | | | | | | | | | |
| Recoverable amount out of March Salary | | | | | | | | | |
| Current Year | 32,14,666 | 6,35,449 | - | 45,065 | - | - | 12,68,432 | 13,14,046 | 5,851 |
| Previous Year | 40,89,439 | 6,88,633 | 2,35,454 | 42,517 | 1,62,913 | 11,10,180 | 12,21,578 | 13,81,777 | 5,635 |

Contd..

Schedule 2: Earmarked/Endowment Funds

| Particulars | Pension Fund | Startup Grant | ICICI bank | Dr. Anand Prakash DST | Dr. Gaurav Kaithwas | Dr. Ram Naresh Bhargava | Dr.Sudita Saha | Corpus Fund 13974 | Totals |
|--|------------------|------------------|--------------------|-----------------------|---------------------|-------------------------|----------------|-------------------|---------------------|
| A. | | | | | | | | | |
| a) Opening balance | 13,40,196 | 14,53,334 | 1,03,30,025 | 3,91,149 | 2,55,047 | 2,95,727 | 33,805 | - | 3,86,77,463 |
| b) Opening balance (Prev Yr. Adjustment) | | | | | 25,000 | | | | 3,64,140 |
| b) Additions during the year | - | - | | - | | | - | 5,00,000 | 7,30,51,830 |
| c) Income from investments made of the funds | | | | | | | | | - |
| d) Accrued Interest on investments made of the funds | | | | | | | | | - |
| e) Accrued Interest on Advances | | | | | | | | | - |
| f) Interest on Savings Bank a/c/FDR A/c | - | 56,361 | 2,39,936 | 16,080 | 7,310 | 9,950 | 1,459 | 1,983 | 26,20,730 |
| g) Other additions | - | - | 42,18,332 | | 12,538 | 10,000 | - | | 46,83,972 |
| Total (A) | 13,40,196 | 15,09,695 | 1,47,88,293 | 4,07,229 | 2,99,895 | 3,15,677 | 35,264 | 5,01,983 | 11,93,98,135 |
| B. Utilisation/Expenditure towards objectives of funds | | | | | | | | | |
| i) Revenue expenditure | - | - | 1,00,19,048 | 4,07,229 | 1,30,332 | 3,15,677 | 35,264 | - | 5,01,05,852 |
| ii) Capital Expenditure | | | | | | | | | - |
| ii) Investment/FDR | - | | | | | | | 5,00,000 | 6,36,001 |
| iii) Adjustments (A/c trf from EMF) | 13,40,196 | | | | | | | | 13,40,196 |
| IV) Adjustments (A/c trf to Sch 1) | | | | | 25,000 | | | | 3,64,140 |
| Total (B) | 13,40,196 | - | 1,00,19,048 | 4,07,229 | 1,55,332 | 3,15,677 | 35,264 | 5,00,000 | 5,24,46,189 |
| Closing balance at the year end (a - b) | - | 15,09,695 | 47,69,246 | - | 1,44,563 | - | - | 1,983 | 6,69,51,946 |
| Capital Expenditure trf to Fixed Assets | | | | | | | | | - |
| <u>Represented by</u> | | | | | | | | | |
| Cash And Bank Balance | - | 15,09,695 | 47,69,246 | - | 1,44,563 | - | - | 1,983 | 6,69,51,946 |
| Investments/FDR | | | | | | | | | - |
| Interest accrued but not due on Investments | | | | | | | | | - |
| Interest accrued but not due on Advances | | | | | | | | | - |
| Recoverable amount out of March Salary | | | | | | | | | - |
| Current Year | - | 15,09,695 | 47,69,246 | - | 1,44,563 | - | - | 1,983 | 6,69,51,946 |
| Previous Year | 13,40,196 | 14,53,334 | 1,03,30,025 | 3,91,149 | 2,80,047 | 2,95,727 | 33,805 | - | 3,90,41,603 |

Schedule 3-Current Liabilities And Provisions

| A. CURRENT LIABILITIES | As on 31/03/2018 | Addition | As on 31/03/2017 |
|---|-------------------------|--------------------|-------------------------|
| EMD | 43,86,892.00 | 55,687 | 43,31,205 |
| GIS/GSLIS | 2,32,369.00 | 5,130 | 2,27,239 |
| Withheld Amount | 1,07,11,465.00 | 33,25,846 | 73,85,619 |
| Liabilities for GPF | 1,74,29,444.00 | 23,400 | 1,74,06,044 |
| Liabilities for CPF | 29,87,041.00 | | 29,87,041 |
| PF Liability | 2,63,39,122.00 | | 2,61,45,628 |
| NPS liability | 88,31,711.19 | | 60,53,382 |
| Medical Advance | 2,76,207.00 | | 2,76,207 |
| Amount payable to State Government | 23,05,065.00 | | 23,05,065 |
| Security Deposits | 17,94,697.00 | (3,87,894) | 21,82,591 |
| Caution Money Deposits | 4,75,305.00 | | 4,75,305 |
| Fund Transfer | 12,66,05,056.00 | 6,00,000 | 12,60,05,056 |
| CEA Recovery - Non Plan | 7,871.00 | | 7,871 |
| Maintenance Allowance | 50,000.00 | 38,000 | 12,000 |
| LIC | 28,272.00 | | 28,272 |
| Retention Amount | (3,10,160.00) | (34,40,640) | 31,30,480 |
| Penalty | (83,10,450.00) | (24,93,343) | (58,17,107) |
| Donation | 68,568.00 | | 68,568 |
| Service Tax | 2,31,296.00 | | 2,31,296 |
| Labour Cess | 26,201.00 | 26,201 | |
| TOTAL (A) | 19,41,65,972 | (22,47,613) | 19,34,41,762 |
| B. PROVISIONS | | | - |
| For TDS | - | | - |
| Central Facility USIC Payable(Plan) | - | | - |
| Other(Furniture & Vehicle-Plan) Payable | - | | - |
| Remittance Other Intuitions | - | | - |
| VAT | - | - | |
| TOTAL | - | - | - |

| | | | |
|--|---------------------|--------------------|---------------------|
| 15.Provisions-Non Plan | | | - |
| Pay V C Office | 2,65,112 | | 2,65,112 |
| Pay Non Academic Staff(Finance & Registrar Office) | 44,44,026 | | 44,44,026 |
| Pay -CSSEIP Teaching | 2,40,662 | | 2,40,662 |
| Pay -CSSEIP Non Teaching | 1,78,054 | | 1,78,054 |
| Pension | 3,94,742 | 2,65,392.00 | 1,29,350 |
| Family Pension | 2,17,763 | 1,23,742.00 | 94,021 |
| HRA Recovery | 3,90,127 | 3,05,175.00 | 84,952 |
| Gratuity(as per Actuarial Valuation) | 5,28,63,514 | 1,64,17,904 | 3,64,45,610 |
| Pension (as Per Actuarial Valuation) | 22,91,10,633 | 70,97,635 | 22,20,12,998 |
| Pay Academic | 1,36,32,101 | | 1,36,32,101 |
| Others | 77,541 | | 77,541 |
| Pay Statutory Officers | 4,72,232 | | 4,72,232 |
| TOTAL (B) | 30,22,86,507 | 2,42,09,848 | 27,80,76,659 |
| TOTAL (A + B) | 49,64,52,479 | 2,19,62,235 | 47,15,18,422 |
| Provisions-XII Plan | | | - |
| Pay -Teaching | 12,16,953 | | 12,16,953 |
| Pay -Non Teaching | 7,04,480 | | 7,04,480 |
| Pay -CSSEIP Teaching | 1,68,880 | | 1,68,880 |
| Pay -CSSEIP Non Teaching | 1,64,114 | | 1,64,114 |
| TOTAL (C) | 22,54,427 | - | 22,54,427 |
| TOTAL (A + B+C) | 49,87,06,906 | 2,19,62,235 | 47,37,72,849 |

Schedule 4 - Fixed Assets

| S. No. | DESCRIPTION | GROSS BLOCK | | Additions | Deduction / trf WIP | Cost/Valuation at the year end | DEPRECIATION | | | | NET BLOCK | |
|------------------------|---|--------------------------|--|----------------|---------------------|--------------------------------|---------------------------------|---------------------------|----------------------------|----------------------|---|---|
| | | Rate of Depreciation (%) | Cost/Valuation as at beginning of the year | | | | As at the beginning of the year | Additions during the year | Deductions during the year | Total up to year end | As at the Current Year ended 31.03.2018 | As at the Previous Year ended 31.3.2017 |
| | | | | | | | | | | | | - |
| A. Fixed Assets | | | | | | | | | | | | |
| | 1. LAND | | | | | | | | | | | |
| | a) Freehold | | | | | | | | | | | |
| | b) Leasehold | - | 14,65,53,297.00 | - | | 14,65,53,297.00 | | | | | 14,65,53,297.00 | 14,65,53,297.00 |
| | 2. BUILDINGS | | | | | | | | | | | |
| | a) On Freehold | | | | | | | | | | | - |
| | b) On Leasehold Land | | | | | | | | | | | - |
| | i. Building & Architectural Work | 2.00 | 94,34,267.09 | - | | 94,34,267.09 | 1,26,21,312.93 | 1,88,685.34 | | 1,28,09,998.27 | 92,45,581.75 | 94,34,267.09 |
| | ii. Administrative Block | 2.00 | 2,53,70,665.40 | - | | 2,53,70,665.40 | 1,75,44,567.54 | 5,07,413.31 | | 1,80,51,980.85 | 2,48,63,252.09 | 2,53,70,665.40 |
| | iii. Girls Hostel | 5.00 | 8,41,41,016.44 | | | 8,41,41,016.44 | 2,50,07,045.55 | 42,07,050.82 | | 2,92,14,096.37 | 7,99,33,965.62 | 8,41,41,016.44 |
| | iv. Boundary Wall | 2.00 | 8,66,675.71 | | | 8,66,675.71 | 3,87,509.29 | 17,333.51 | | 4,04,842.80 | 8,49,342.20 | 8,66,675.71 |
| | v. Site/Campus Development | 2.00 | 4,54,80,968.96 | 1,00,23,106.00 | | 5,55,04,074.96 | 1,31,10,065.04 | 11,10,081.50 | | 1,42,20,146.54 | 5,43,93,993.46 | 4,54,80,968.96 |
| | vi. Consultation fee to NBCC for Master Plan | 2.00 | 11,44,969.38 | | | 11,44,969.38 | 11,30,970.07 | 22,899.39 | | 11,53,869.46 | 11,22,069.99 | 11,44,969.38 |
| | vii. Consultation fees to UPRNN | 2.00 | 2,63,913.13 | | | 2,63,913.13 | 2,60,686.87 | 5,278.26 | | 2,65,965.13 | 2,58,634.87 | 2,63,913.13 |
| | viii. Construction of SAS Building, Guest House | 2.00 | 96,76,153.02 | | | 96,76,153.02 | 82,48,007.98 | 1,93,523.06 | | 84,41,531.04 | 94,82,629.96 | 96,76,153.02 |
| | ix. Furnishing of VC Block | 2.00 | 42,506.94 | | | 42,506.94 | 41,987.06 | 850.14 | | 42,837.20 | 41,656.80 | 42,506.94 |
| | x. Infrastructure for Hostel/Guest House | 2.00 | 8,58,581.51 | | | 8,58,581.51 | 4,73,469.49 | 17,171.63 | | 4,90,641.12 | 8,41,409.88 | 8,58,581.51 |
| | xi. Furnishing of Council Hall | 5.00 | 14,97,110.70 | | | 14,97,110.70 | 7,73,446.30 | 74,855.54 | | 8,48,301.84 | 14,22,255.17 | 14,97,110.70 |
| | xii. Boys Hostel 2 no 272 capacity each | 2.00 | 19,81,08,513.12 | | | 19,81,08,513.12 | 3,12,21,664.88 | 39,62,170.26 | | 3,51,83,835.14 | 19,41,46,342.86 | 19,81,08,513.12 |
| | xiii. Central Library | 2.00 | 24,27,23,315.77 | 73,72,875.00 | | 25,00,96,190.77 | 2,57,55,752.06 | 50,01,923.82 | | 3,07,57,675.88 | 24,50,94,266.95 | 24,27,23,315.77 |
| | 3. LAB EQUIPMENT -USIC | 8.00 | 1,57,93,900.30 | | | 1,57,93,900.30 | 78,61,248.71 | 12,63,512.02 | | 91,24,760.73 | 1,45,30,388.28 | 1,57,93,900.30 |
| | 4. VEHICLES | 10.00 | 59,26,130.96 | | | 59,26,130.96 | 63,91,837.82 | 5,92,613.10 | | 69,84,450.92 | 53,33,517.86 | 59,26,130.96 |
| | 5. FURNITURES & FIXTURES | 7.50 | 6,03,95,832.60 | 1,53,85,841.00 | | 7,57,81,673.60 | 1,66,67,768.40 | 56,83,625.52 | | 2,23,51,393.92 | 7,00,98,048.08 | 6,03,95,832.60 |
| | 6. OFFICE EQUIPMENTS | 7.50 | 6,10,721.90 | | | 6,10,721.90 | 53,63,198.10 | 45,804.14 | | 54,09,002.24 | 5,64,917.76 | 6,10,721.90 |
| | 7. Overhead Tank 1000 kl/tube well | 2.00 | 3,95,03,157.20 | | | 3,95,03,157.20 | 40,15,702.81 | 7,90,063.14 | | 48,05,765.95 | 3,87,13,094.06 | 3,95,03,157.20 |
| | 8. ELECTRIC INSTALLATIONS (ELECTRIC SUBSTATIC) | 5.00 | 2,12,78,542.46 | | | 2,12,78,542.46 | 1,06,89,385.29 | 10,63,927.12 | | 1,17,53,312.41 | 2,02,14,615.34 | 2,12,78,542.46 |

| | | | | | | | | | | |
|--|-------|-----------------|----------------|-----------------|----------------|--------------|--|----------------|-----------------|-----------------|
| 9 BOOK & JOURNALS | 10.00 | 1,89,19,813.50 | | 1,89,19,813.50 | 5,76,86,528.50 | 18,91,981.35 | | 5,95,78,509.85 | 1,70,27,832.15 | 1,89,19,813.50 |
| 10. TUBEWELLS & WATER SUPPLY | 2.00 | 95,900.60 | | 95,900.60 | 12,39,400.10 | 1,918.01 | | 12,41,318.11 | 93,982.59 | 95,900.60 |
| 11. COMPUTERISATION OF OFFICE | 20.00 | 20,57,432.00 | 2,43,380.00 | 23,00,812.00 | 2,49,33,316.00 | 4,60,162.40 | | 2,53,93,478.40 | 18,40,649.60 | 20,57,432.00 |
| 12. FURNITURE & OTHER CAPITAL ITEMS | 7.50 | 45,98,730.64 | | 45,98,730.64 | 98,23,798.36 | 3,44,904.80 | | 1,01,68,703.16 | 42,53,825.84 | 45,98,730.64 |
| 13. EPABX | 7.50 | 24,732.99 | | 24,732.99 | 3,40,116.01 | 1,854.97 | | 3,41,970.98 | 22,878.02 | 24,732.99 |
| 14. EQUIPMENTS Office | 7.50 | 8,54,34,452.20 | 2,50,58,125.0 | 11,04,92,577.20 | 6,66,13,090.80 | 82,86,943.29 | | 7,49,00,034.09 | 10,22,05,633.91 | 8,54,34,452.20 |
| 15. Construction of Examination Hall | 2.00 | 2,84,30,829.98 | - | 2,84,30,829.98 | 5,80,221.02 | 5,68,616.60 | | 11,48,837.62 | 2,78,62,213.38 | 2,84,30,829.98 |
| 16. LIBRARY EQUIPMENTS | 7.50 | 3,32,26,392.87 | | 3,32,26,392.87 | 1,82,36,743.85 | 24,91,979.47 | | 2,07,28,723.32 | 3,07,34,413.40 | 3,32,26,392.87 |
| 17. DEPARMENT EQUIPMENTS | 7.50 | 64,94,912.19 | | 64,94,912.19 | 63,31,077.81 | 4,87,118.41 | | 68,18,196.22 | 60,07,793.78 | 64,94,912.19 |
| 18. Construction Virtual Class Room | 2.00 | 3,33,241.91 | | 3,33,241.91 | 4,53,732.69 | 6,664.84 | | 4,60,397.53 | 3,26,577.07 | 3,33,241.91 |
| 19. Furnishing of Building of SES | 5.00 | 8,64,183.44 | | 8,64,183.44 | 26,98,110.56 | 43,209.17 | | 27,41,319.73 | 8,20,974.27 | 8,64,183.44 |
| 20. Construction Of Moot court | 2.00 | 99,39,277.60 | | 99,39,277.60 | 2,02,842.40 | 1,98,785.55 | | 4,01,627.95 | 97,40,492.05 | 99,39,277.60 |
| 21. Construction of Shop | 2.00 | 1,24,29,164.58 | | 1,24,29,164.58 | 2,53,656.42 | 2,48,583.29 | | 5,02,239.71 | 1,21,80,581.29 | 1,24,29,164.58 |
| 22. Extension of Rearing House | 2.00 | 27,54,670.48 | | 27,54,670.48 | 6,18,335.53 | 55,093.41 | | 6,73,428.94 | 26,99,577.07 | 27,54,670.48 |
| 23.. Construction of Auditorium of 1200capacity | 2.00 | 25,87,33,819.72 | | 25,87,33,819.72 | 2,58,72,846.28 | 51,74,676.39 | | 3,10,47,522.67 | 25,35,59,143.33 | 25,87,33,819.72 |
| 24.. Construction of Health Centre | 2.00 | 2,06,88,255.49 | | 2,06,88,255.49 | 21,03,069.52 | 4,13,765.11 | | 25,16,834.63 | 2,02,74,490.38 | 2,06,88,255.49 |
| 25. Construction of External Services Road Drainage/footpath etc | 2.00 | 11,31,97,310.56 | | 11,31,97,310.56 | 1,15,07,099.44 | 22,63,946.21 | | 1,37,71,045.65 | 11,09,33,364.35 | 11,31,97,310.56 |
| 26. Construction of Building of Bio science/ Biotechnology phase-I | 2.00 | 5,67,09,253.30 | - | 5,67,09,253.30 | 11,57,331.70 | 11,34,185.07 | | 22,91,516.77 | 5,55,75,068.23 | 5,67,09,253.30 |
| 27. Shifting of Statute of Dr. Ambedkar | 2.00 | 1,44,31,594.58 | | 1,44,31,594.58 | 14,67,047.17 | 2,88,631.89 | | 17,55,679.06 | 1,41,42,962.69 | 1,44,31,594.58 |
| 28. Construction of Building of legal studies school | 2.00 | 2,18,50,777.86 | | 2,18,50,777.86 | 24,85,400.24 | 4,37,015.56 | | 29,22,415.80 | 2,14,13,762.30 | 2,18,50,777.86 |
| 29. Construction/Creation of Central Facility | 2.00 | 67,46,021.10 | 6,07,987.00 | 73,54,008.10 | 5,27,469.90 | 1,47,080.16 | | 6,74,550.06 | 72,06,927.94 | 67,46,021.10 |
| 30. Construction of SBBT Phase II | 2.00 | 14,45,29,813.96 | | 14,45,29,813.96 | 29,49,588.04 | 28,90,596.28 | | 58,40,184.32 | 14,16,39,217.68 | 14,45,29,813.96 |
| 31. Construction of Academic Block SBBT | 2.00 | 4,99,74,755.04 | - | 4,99,74,755.04 | 10,19,892.96 | 9,99,495.10 | | 20,19,388.06 | 4,89,75,259.94 | 4,99,74,755.04 |
| 32. Construction of Multi Purpose Hall | 2.00 | 13,79,009.94 | | 13,79,009.94 | 28,143.06 | 27,580.20 | | 55,723.26 | 13,51,429.74 | 13,79,009.94 |
| 33. Construction of Student Activity Centre | 2.00 | | 3,29,00,000.00 | 3,29,00,000.00 | - | 6,58,000.00 | | 6,58,000.00 | 3,22,42,000.00 | - |
| New Courses | | | | - | - | - | | - | - | - |
| BOOKS & JOURNALS | 10 | 14,15,604.51 | | 14,15,604.51 | 14,20,302.39 | 1,41,560.45 | | 15,61,862.84 | 12,74,044.06 | 14,15,604.51 |
| EQUIPMENTS Office | 7.50 | 94,12,420.36 | | 94,12,420.36 | 14,83,780.34 | 7,05,931.53 | | 21,89,711.87 | 87,06,488.83 | 94,12,420.36 |
| COMPUTERISATION OF OFFICE | 20 | 25,62,548.80 | | 25,62,548.80 | 86,38,475.20 | 5,12,509.76 | | 91,50,984.96 | 20,50,039.04 | 25,62,548.80 |
| FURNITURES & FIXTURES | 7.50 | 32,61,127.46 | | 32,61,127.46 | 7,29,176.74 | 2,44,584.56 | | 9,73,761.30 | 30,16,542.90 | 32,61,127.46 |
| EMF | | | | - | - | - | | - | - | - |

| | | | | | | | | | | | |
|---|------|--------------|--------------------------|------------------------|--------------------------|------------------------|-----------------------|----------|------------------------|--------------------------|--------------------------|
| EQUIPMENTS RCA / Dr. Kaithwas | 8 | 24,73,936.21 | | | 24,73,936.21 | 5,61,109.89 | 1,97,914.90 | | 7,59,024.79 | 22,76,021.31 | 24,73,936.21 |
| FURNITURES & FIXTURES RCA | 7.50 | 22,30,410.23 | | | 22,30,410.23 | 3,74,625.07 | 1,67,280.77 | | 5,41,905.84 | 20,63,129.46 | 22,30,410.23 |
| Construction of Building RCA | 2 | 49,77,128.79 | | | 49,77,128.79 | 5,77,961.06 | 99,542.58 | | 6,77,503.64 | 48,77,586.21 | 49,77,128.79 |
| BOOK & JOURNALS RCA | 10 | 4,53,392.28 | | | 4,53,392.28 | 60,518.92 | 45,339.23 | | 1,05,858.15 | 4,08,053.05 | 4,53,392.28 |
| EQUIPMENTS Dr Anand Prakash | 8 | 8,71,805.80 | - | | 8,71,805.80 | 75,809.20 | 69,744.46 | | 1,45,553.66 | 8,02,061.34 | 8,71,805.80 |
| EQUIPMENTS ICSSR(Narendra Kr) | 8 | 1,31,406.36 | - | | 1,31,406.36 | 11,426.64 | 10,512.51 | | 21,939.15 | 1,20,893.85 | 1,31,406.36 |
| EQUIPMENTS Media Centre | 8 | 66,24,000.00 | - | | 66,24,000.00 | 5,76,000.00 | 5,29,920.00 | | 11,05,920.00 | 60,94,080.00 | 66,24,000.00 |
| EDUCATION | | | | | - | | - | | - | - | |
| BOOK & JOURNALS | 10 | 6,57,686.16 | | | 6,57,686.16 | 22,65,420.24 | 65,768.62 | | 23,31,188.86 | 5,91,917.54 | 6,57,686.16 |
| COMPUTERISATION OF OFFICE | 20 | 4,65,360.00 | | | 4,65,360.00 | 18,61,290.00 | 93,072.00 | | 19,54,362.00 | 3,72,288.00 | 4,65,360.00 |
| FURNITURES & FIXTURES | 7.50 | 26,06,857.20 | | | 26,06,857.20 | 8,37,602.80 | 1,95,514.29 | | 10,33,117.09 | 24,11,342.91 | 26,06,857.20 |
| | | | | | - | | - | | - | - | |
| GUEST HOUSE FUND | | | | | - | | - | | - | - | |
| FURNITURES & FIXTURES | 7.50 | 2,13,952.50 | | | 2,13,952.50 | 55,897.50 | 16,046.44 | | 71,943.94 | 1,97,906.06 | 2,13,952.50 |
| | | | | | - | | - | | - | - | |
| AMETHI CENTRE | | | | | - | | - | | - | - | |
| BOOKS & JOURNALS | 10 | 64,71,408.60 | | | 64,71,408.60 | 7,19,045.40 | 6,47,140.86 | | 13,66,186.26 | 58,24,267.74 | 64,71,408.60 |
| COMPUTERISATION OF OFFICE | 20 | 44,520.00 | | | 44,520.00 | 11,130.00 | 8,904.00 | | 20,034.00 | 35,616.00 | 44,520.00 |
| FURNITURES & FIXTURES | 7.50 | 20,86,264.43 | | | 20,86,264.43 | 1,69,156.58 | 1,56,469.83 | | 3,25,626.41 | 19,29,794.60 | 20,86,264.43 |
| Equipment/ Office | 7.50 | 21,30,231.48 | 2,84,24,485.00 | | 3,05,54,716.48 | 1,85,237.52 | 22,91,603.74 | | 24,76,841.26 | 2,82,63,112.74 | 21,30,231.48 |
| Construction of Building/ Class Room | 2 | 70,46,461.66 | 81,56,989.00 | | 1,52,03,450.66 | 1,43,805.34 | 3,04,069.01 | | 4,47,874.35 | 1,48,99,381.65 | 70,46,461.66 |
| | | | | | - | | - | | - | - | |
| TOTAL (A) | | | 1,85,96,51,108.95 | 12,81,72,788.00 | 1,98,78,23,896.95 | 44,74,52,255.38 | 6,07,74,998.69 | - | 50,82,27,254.07 | 1,92,70,48,898.26 | 1,85,96,51,108.95 |
| B. Capital Work in Progress | | | | | | | | | | | |
| (a) Construction Activities Payment to CPWD as an Advance as deposit work | | | | | | | | | | | |
| 1. Construction of External Services Road Drainage/ footpath etc | | | 80,56,180.00 | | | 80,56,180.00 | | | | 80,56,180.00 | 80,56,180.00 |
| 2. Construction of Shop | | | - | | | - | | | | - | - |
| 3. Construction of moot court | | | - | | | - | | | | - | - |
| 4. Construction of Examination Hall | | | | | | | | | | | |
| 5.. Construction of Girls Hostel | | | 7,78,14,597.00 | | | 7,78,14,597.00 | | | | 7,78,14,597.00 | 7,78,14,597.00 |

| | | | | | | | | | | | | |
|---|------------------------|--|--------------------------|------------------------|----------|--------------------------|------------------------|-----------------------|----------|------------------------|--------------------------|--------------------------|
| 6. Construction of Boys Hostel | | | - | - | - | - | | | | | - | - |
| 7. Construction of SBBT Phase II | | | - | - | - | - | | | | | - | - |
| 8. Construction of Academic Block SBBT | | | - | - | - | - | | | | | - | - |
| 9. Construction of Building Bio Science | | | - | - | - | - | | | | | - | - |
| 10. Construction of Ambedkar Bhawan | | | 38,87,76,246.00 | 5,18,200.00 | | 38,92,94,446.00 | | | | | 38,92,94,446.00 | 38,87,76,246.00 |
| 11. Exp on Wi- Fi | | | 1,13,91,831.00 | | | 1,13,91,831.00 | | | | | 1,13,91,831.00 | 1,13,91,831.00 |
| 12. Construction of Multi Purpose Hall | | | - | | - | - | | | | | - | - |
| 13. Gonti Gallery | | | 10,00,000.00 | | | 10,00,000.00 | | | | | 10,00,000.00 | 10,00,000.00 |
| | TOTAL (B) | | 48,70,38,854.00 | 5,18,200.00 | - | 48,75,57,054.00 | - | - | - | - | 48,75,57,054.00 | 48,70,38,854.00 |
| C. Intangible Assets | | | | | | | | | | | | |
| Computer Software | 40.00 | | 9,53,118.40 | 1,36,500.00 | | 10,89,618.40 | 10,16,911.20 | 4,35,847.36 | | 14,52,758.56 | 6,53,771.04 | 9,53,118.40 |
| | TOTAL (C) | | 9,53,118.40 | 1,36,500.00 | - | 10,89,618.40 | 10,16,911.20 | 4,35,847.36 | - | 14,52,758.56 | 6,53,771.04 | 9,53,118.40 |
| | TOTAL (A + B+C) | | 2,34,76,43,081.35 | 12,88,27,488.00 | - | 2,47,64,70,569.35 | 44,84,69,166.58 | 6,12,10,846.05 | - | 50,96,80,012.63 | 2,41,52,59,723.30 | 2,34,76,43,081.35 |

Schedule 5: Current Assets

| | Particulars | Current Year | Previous Year |
|----------|---|------------------------|------------------------|
| A | Current Assets: | | |
| 1 | Inventories - Stationery, Cleaning Material, Building Material, Electrical Material, Lab Chemicals & Spares and Water Supply Material | | |
| 2 | Cash and Bank Balances: | | |
| a | Cash in hand | 41,039.00 | 60,099.00 |
| b | Bank Balances with scheduled banks | | |
| | - in saving accounts(Annexure-A) | 36,73,94,897.76 | 41,01,99,838.56 |
| | - in current accounts | | |
| | - in Deposit account | 1,34,00,000.00 | 2,84,00,000.00 |
| 3 | Sundry Debtors | | |
| | Total A | 38,08,35,936.76 | 43,86,59,937.56 |

Schedule 5A: Loans & Advances & Deposits

| | As on 31/03/2018 | Addition | As on 31/03/2017 |
|--|------------------|----------------|------------------|
| Advance to employees (Non Interest Bearing) | | | |
| a. Salary | 14,16,131.00 | (11,04,521.00) | 25,20,652.00 |
| b. Festival | 10,436.00 | (85,950.00) | 96,386.00 |
| c. Medical Advance | 3,76,300.00 | 3,76,300.00 | - |
| d. Others | 30,67,810.00 | 30,67,810.00 | - |
| e. LTC Advance | 58,47,316.00 | (1,49,712.00) | 59,97,028.00 |
| f. TA Advance | 1,59,176.00 | (44,136.00) | 2,03,312.00 |
| Long Term Advance to employees (Interest Bearing) | - | | - |
| a. Vehicles | 7,47,758.00 | (4,61,760.00) | 12,09,518.00 |
| b. Cycle | 5,88,984.00 | (6,750.00) | 5,95,734.00 |
| c. Home Loan | 63,466.00 | | 63,466.00 |
| d. Others | - | | - |
| e. Computer Advance | 4,94,399.00 | (2,06,008.00) | 7,00,407.00 |
| Advances & Others Amounts recoverable in cash or inkind or for value to be recd : | - | | - |
| a. On capital account | 20,97,14,083.00 | | 20,97,14,083.00 |
| b. 10% Payment by State Govt for Addl Land | 1,00,00,000.00 | | 1,00,00,000.00 |
| c. Others | 4,20,000.00 | | 4,20,000.00 |
| d. Development Grant(XI th Plan)-PLAN | 10,30,220.00 | | 10,30,220.00 |
| e. Deposit in RLC(Non Plan) | 42,410.00 | | 42,410.00 |
| Prepaid Expenses | - | | - |
| a. Insurance | - | | - |
| b. Other Expenses | - | | - |
| Deposits | - | | - |
| c. Telephone | - | | - |
| d. Lease Rent | - | | - |
| e. Electricity | 1,29,01,378.00 | | 1,29,01,378.00 |
| f. Others | - | | - |

| | | | |
|--|------------------------|---------------------|------------------------|
| Income Accrued | - | | - |
| a. On investments - earmarked fund | - | | - |
| b. On investment - Others | - | | - |
| c. On loan & Advances | - | | - |
| d. Others (Incurred income due unrealized) | - | | - |
| Others Currents Assets Receivable from UGC / Sponsored Projects | - | | - |
| a. Debit Bal in Sponsored Projects | - | | - |
| b. Debit bal in sponsored Fellowship | - | | - |
| c. Grant Receivables | - | | - |
| d. Others Receivable from UGC | - | | - |
| Claims Receivables | - | | - |
| Deposit in High Court | 4,08,801.00 | | 4,08,801.00 |
| NPS | - | | - |
| GPF Advance Recovery | 2,600.00 | | 2,600.00 |
| Maintenance of Building(Plan) | - | | - |
| TOTAL (B) | 24,72,91,268.00 | 13,85,273.00 | 24,59,05,995.00 |
| Fund Transfer | 7,00,00,000.00 | | 7,00,00,000 |
| GRAND TOTAL | 31,72,91,268.00 | 13,85,273.00 | 31,59,05,995.00 |

Schedule 5: Current Assets**Annexure-A****BANK ACCOUNT NAME****Amount in Rs**

| Savings Bank Account | 2017-18 | 2016-17 |
|--|----------------|-----------------|
| Canara Bank Non Plan A/c 60 | 1,85,39,379.78 | 4,56,84,102.58 |
| Canara Bank Dr. A. Prakash DST (2922) | - | 3,91,149.00 |
| Canara Bank (Abha Mishra DBT Project) 2783 | - | 2,17,180.00 |
| Canara Bank (A/c No. 779) Plan | 74,72,779.57 | 30,34,037.57 |
| Canara Bank (Ambedkar Study Centre 2167) | 2,85,392.00 | 2,74,826.00 |
| Canara Bank CSSEIP (2641) | 6,35,449.00 | 6,88,633.00 |
| Canara Bank Debt Deposit (A/C 0190) | 18,39,122.00 | 16,45,628.00 |
| Canara Bank Dr. A.P. DBT Project (2767) | - | 2,35,454.00 |
| Canara Bank Dr. A.P. UGC MRP (2921) | - | 1,62,913.00 |
| Canara Bank Dr. N.K. Arora UGC MRP 2840 | 45,065.00 | 42,517.00 |
| Canara Bank EMF (191) | 4,90,19,573.28 | 71,34,224.28 |
| Canara Bank (HBA Revolving Fund 0279) | 69,011.00 | 65,680.00 |
| Canara Bank ICSSR Prof Narendra Kumar (3086) | 12,68,432.00 | 12,21,578.00 |
| Canara Bank JRF (2904) | - | 11,10,180.00 |
| Canara Bank (Media Center) 4045 | 13,14,046.00 | 13,81,777.00 |
| Canara Bank NPS (555) | 88,31,711.19 | 60,53,382.19 |
| Canara Bank Pension Fund A/c No. 4047 | 72,34,836.00 | 13,40,196.00 |
| Canara Bank Plan XII Plan (3895) | 6,58,43,968.00 | 16,22,53,940.00 |
| ICICI BANK | 47,69,245.75 | 1,03,30,025.25 |
| Canara Bank RCA (2086) | 34,03,589.00 | 62,70,532.00 |
| Canara Bank RGNF (2600) | - | 2,49,950.00 |
| Canara Bank (SAP Sociology 2841) | 139.00 | 135.00 |
| Canara Bank SC/ST Scholarship (0081) | 12,65,246.00 | 12,15,152.00 |
| Canara Bank Startup Grant (Ac No. 4063) | 15,09,695.00 | 14,53,334.00 |

| | | |
|---|------------------------|------------------------|
| Canara Bank UGC MRP Dr. Narendra Kumar DES (4046) | 5,851.00 | 5,635.00 |
| Education (5155) | - | 16,62,134.00 |
| Dr. Gaurav Kaithwas (5292) | 1,44,563.00 | 2,55,047.00 |
| Dr. Ram Naresh Bhargava (5293) | - | 2,95,727.00 |
| Dr. Sudita Saha (5294) | - | 33,805.00 |
| Finance Officer, BBAU LKO (New Courses) (5295) | 13,85,625.00 | 5,47,05,260.00 |
| Canara bank-Amethi (9271) | 8,807.00 | 8,30,67,547.00 |
| DST CPR 6298 | 32,14,666.00 | 40,89,439.00 |
| State bank Of India -AMETHI | 8,12,577.69 | 15,34,970.69 |
| Ananad Prakash Pilot (9196) | - | 2,12,374.00 |
| Canara bank--Prepaid Card | 1,76,417.00 | 2,87,897.00 |
| Guest House a/c | 1,56,63,022.50 | 1,15,93,477.00 |
| Canara Bank Capital (13906) | 10,92,29,474.00 | |
| Canara Bank Salary (13907) | 6,34,05,232.00 | |
| Canara Bank Corpus Fund 13974 | 1,983.00 | |
| | | |
| Grand Total | 36,73,94,897.76 | 41,01,99,838.56 |

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2018**

Schedule-6 Grants/Subsidies

| Particulars | Plan | | | Total Plan | Non Plan | Current year | Previous Year |
|--|-----------------------|--------------------|-------------------------|-------------------------|------------------------|------------------------|------------------------|
| | UGC | | | | | | |
| | Pension Fund | Plan | XII Plan | | UGC | Total | Total |
| Balance B/F | | | | | | | |
| Add: Receipts During the year | 1,75,00,000.00 | 9,16,417.00 | | 1,84,16,417.00 | 58,80,76,000.00 | 60,64,92,417.00 | 62,79,12,000.00 |
| Add : Fund Trf XII PLAN | | | | - | 5,00,00,000.00 | 5,00,00,000.00 | 50,00,000.00 |
| Add : RECEIPT FROM INNOVATIVE COURSE | | | | - | - | - | 50,00,000.00 |
| Add : Amethi Centre | | | | | 2,50,00,000.00 | 2,50,00,000.00 | |
| Total | 1,75,00,000.00 | 9,16,417.00 | - | 1,84,16,417.00 | 66,30,76,000.00 | 68,14,92,417.00 | 63,79,12,000.00 |
| Less: Refund to UGC | | | | | | - | |
| | | | | | | - | |
| Balance | 1,75,00,000.00 | 9,16,417.00 | - | 1,84,16,417.00 | 66,30,76,000.00 | 68,14,92,417.00 | 63,79,12,000.00 |
| Less: Utilised for Capital Expenditure (A) | | | | | | - | - |
| (Fund Transfer EMF 191) | | | - | - | - | - | - |
| (Fund Transfer RGNF) | | | | | - | - | - |
| (Fund Transfer JRF) | | | | | - | - | - |
| fund trf GIA Project | | | - | - | | - | 1,07,619.00 |
| Fund Trf GIA GPAT Fellowship | | | - | - | | - | 7,07,000.00 |
| Fund Transfer Prepaid card A/c | | | | - | 6,00,000.00 | 6,00,000.00 | 7,10,000.00 |
| Fund Transfer to Amethi Centre A/c | | | | - | | - | 10,00,00,000.00 |
| Fund Transfer Salary Account (13907) | | | 5,00,00,000.00 | 5,00,00,000.00 | | 5,00,00,000.00 | |
| Balance | - | - | 5,00,00,000.00 | 5,00,00,000.00 | 6,00,000.00 | 5,06,00,000.00 | 10,15,24,619.00 |
| Less: Utilised for Revenue Expenditure (B) | | | | | | - | |
| | | | | | | - | |
| Balance C/F (C) | 1,75,00,000.00 | 9,16,417.00 | (5,00,00,000.00) | (3,15,83,583.00) | 66,24,76,000.00 | 63,08,92,417.00 | 53,63,87,381.00 |

Schedule 7 : Academic Receipts

| Particulars | Amount in Rs. | |
|-----------------------------|---------------------|---------------------|
| | Current year | Previous year |
| A. Fees from Students | | |
| a) Academic | 11,05,93,547 | 13,74,66,891 |
| 1. Tution fee | | |
| 2. Admission fees | 1,05,16,500 | 87,55,286 |
| 3. Enrolment fees | | |
| 4. Library Admission Fee | 2,19,962 | 61,165 |
| 5. Laboratory fee | | |
| 6. Art & Craft | | |
| 7. Registration fee | 4,75,834 | 17,82,862 |
| 8. Syllabus fee | | |
| Total (A) | 12,18,05,843 | 14,80,66,204 |
| b) Examination | | |
| 1. Admission test fee | | |
| 2. Annual examination fees | | |
| 3. Marks sheet fees | | |
| 4. Entrance examination fee | 6,24,209 | 1,52,150 |
| Total (B) | 6,24,209 | 1,52,150 |
| c) Other fees | | 37,28,417 |
| 1. Identity card fee | | |
| 2. Fine/ Miscellaneous fees | 12,200 | 2,38,891 |
| 3. Medical fees | | - |
| 4. Transpotation fee | | |

| | | |
|---|---------------------|---------------------|
| 5. Hostel fees | 14,19,700 | 6,28,751 |
| 6. Hostel fee Others | 40,69,546 | 60,80,000 |
| Total © | 55,01,446 | 1,06,76,059 |
| Sale of Publications | | |
| 1. Sale of admission forms | | |
| 2. Sale of syllabus and Question papre etc. | | |
| 3. Sale of prospectus including admission forms | | |
| Total (D) | - | - |
| Other Academic Receipts | | |
| 1. Registration fee for workshops, programmes | | |
| 2. Registration fee (Academic Staff College) | | |
| Total (E) | - | - |
| Total [A+B+C+D+E] | 12,79,31,498 | 15,88,94,413 |

Schedule 8 : Income from Investments**Amount in Rs.**

| Particulars | Earmarked / Endowment Funds | | Plan / Non-Plan | |
|--|-----------------------------|------------------|----------------------|----------------------|
| | Current year | Previous year | Current year | Previous year |
| 1. Interest | | | | |
| a. On Government Securities | | | | |
| b. On Debantures & Bonds | | | | |
| 2. On Term Deposits with scheduled Banks | | | 20,48,748 | 1,97,17,984 |
| 3. On Advances /Other Interest | | | 3,84,165 | 1,19,280 |
| 4. On savings Accounts with scheduled banks | 26,20,730.00 | 72,04,890 | 1,23,16,483 | 1,18,54,090 |
| Total | 26,20,730 | 72,04,890 | ₹ 1,47,49,396 | ₹ 3,16,91,354 |
| Transferred to respective Earmarked / Endowment Fund | | | | |
| Balance | | | | |
| ₹ will appear as Income in the Income & Expenditure Account | | | | |

Schedule 9 – Other Income

| | Particulars | Current Year | Previous Year |
|---|--|---------------------|----------------------|
| | A. Income from Land & Building | | |
| 1 | Rent from Guest House/ Non Plan | | |
| 2 | Licence Fee from quarters | 3,67,519 | 3,69,744 |
| 3 | Charges for use of Transport | | |
| 4 | Water & Electricity charges | 15,31,756 | 12,59,162 |
| 5 | Rent from Guest House/ Others | 11,00,412 | 13,29,000 |
| 6 | Income from Sponsored Schemes / Consultancy Projects | | |
| 7 | Recoveries | 34,415 | 5,14,239 |
| 8 | Miscellaneous income (Sale Proceeds of unserviceable stores/ empties, waste paper, Tender papers, Fines and, other miscellaneous income) | 4,29,269 | 1,84,61,796 |
| | Total | 34,63,371 | 2,19,33,941 |
| | B. Sale of Institute's Publication | | |
| | C. Income from holding events | | |
| 1 | Gross Receipts from annual function / sports carnival | | |
| | Less : Direct expenditure incurred on the annual function sport carnival | | |
| 2 | Gross Receipts from fetes | | |
| | Less : Direct expenditure incurred on the fetes | | |
| 3 | Gross Receipts for education tours | | |
| | Less : Direct Expenditure incurred on the tours | | |
| 4 | Other (to be specified and separately disclosed) | | |
| | Total | - | - |
| | D. Others | | |
| 1 | Income from Consultancy | | |
| 2 | RTI fees | 2,710 | 2792 |
| 3 | Income from Royalty | | |
| 4 | Sale of application form (recruitment) | | |
| 5 | Misc receipts | 1,27,390 | |
| 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 organization | | |
| 8 | Other (specify) | 65,21,485 | |
| | Total | 66,51,585 | 2,792 |
| | Gross Total [A+B+C+D] | 1,01,14,956 | 2,19,36,733 |

Schedule 9A – PRIOR PERIOD INCOME

Amount in Rs.

| | Particulars | Current Year | Previous Year | | | |
|---|---|--------------|---------------|--|--|--|
| | | | | | | |
| 1 | Books & journal | | | | | |
| 2 | For TDS | | | | | |
| 3 | Central Facility USIC payable(Plan) | | | | | |
| 4 | Other(Furniture & Vehicle-Plan) Payable | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | Total | | - | | | |

Schedule 10 – Establishment Expenses

Amount in Rs.

| Particulars | Current Year | | | | | | | | | Previous Year | | | | | | | |
|---|---------------------|----------|------------------------|---------------------|---------------------|--------------|---------------------|-----------------------|------------------------|-----------------------|----------|------------------------|---------------------|--------------------|--------------|---------------------|------------------------|
| | XII Plan | Plan | Non Plan | Education | New Course | Prepaid Card | Amethi Centre | Pension Fund | Total | XII Plan | Plan | Non Plan | Education | New Course | Prepaid Card | Amethi Centre | Total |
| a Salaries, Wages and Allowances | | | 32,56,02,594 | | | | | | 32,56,02,594 | 1,86,64,886 | | 23,67,31,155.00 | | | | | 25,53,96,041 |
| b Contribution to Provident Fund/CPF | | | 2,78,652 | | | | | 40,89,154 | 43,67,806 | | | 91,592.00 | | | | | 91,592 |
| c Contribution to Other Funds (N P S) | | | 1,61,19,831 | | | | | | 1,61,19,831 | 14,04,336 | | 1,07,25,495.00 | | | | | 1,21,29,831 |
| d Bonus | | | 6,89,224 | | | | | | 6,89,224 | 72,922.00 | | 8,09,780.00 | | | | | 8,82,702 |
| e Leave Travel Concession | | | 29,71,047 | | | | | | 29,71,047 | | | 41,02,568.00 | | | | | 41,02,568 |
| f Medical Reimbursement | | | 46,09,663 | | | | | | 46,09,663 | | | | | | | | - |
| g Leave encashment | | | 8,82,812 | | | | | 15,49,736 | 24,32,548 | | | | | | | | - |
| h Tuition Fee Reimbursement | | | 29,69,147 | | | | | | 29,69,147 | | | | | | | | - |
| i Staff Welfare Expenses | | | | | | | 2,84,409 | | 2,84,409 | | | | | | | | - |
| j Employees' Retirement and Terminal Benefits (Pension, Gratuity, Leave Encashment) | | | 2,35,15,538.60 | | | | | 49,26,106 | 2,84,41,645 | | | 3,48,62,395 | | | | | 3,48,62,395 |
| k Fees & Honorarium | 89,01,300 | | 9,23,874 | 10,80,000 | 37,95,098 | | 36,23,382 | | 1,83,23,654 | 1,05,56,896.00 | | 4,47,162 | 14,60,000 | 1,24,716 | | 26,63,299 | 1,52,52,073 |
| l Leave Salary and Pension Contribution | | | | | | | | | - | - | | | | | | | - |
| m Others-Family Pension | | | | | | | | 15,22,454 | 15,22,454 | | | 14,00,654 | | | | | 14,00,654 |
| Gross Total | 89,01,300.00 | - | 37,85,62,382.60 | 10,80,000.00 | 37,95,098.00 | - | 39,07,791.00 | 1,20,87,450.00 | 40,83,34,021.60 | 3,06,99,040.00 | - | 28,91,70,801.40 | 14,60,000.00 | 1,24,716.00 | - | 26,63,299.00 | 32,41,17,856.40 |

Schedule 11 – Academic Expenses

Amount in Rs.

| Particulars | Current Year | | | | | | | | | Previous Year | | | | | | | | |
|--------------------|--|-----------------------------|----------|-----------------------|------------|--------------------|--------------------|--------------------|-------------|-----------------------|-----------------------|-----------|-----------------------|------------|---------------------|-----------------|---------------------|-----------------------|
| | XII Plan | Plan | Non Plan | Education | New Course | Prepaid Card | Amethi Centre | Pension Fund | Total | XII Plan | Plan | Non Plan | Education | New Course | Prepaid Card | Amethi Centre | Total | |
| | 1 | Laboratory Running Expenses | | | 23,64,535 | | | | | 23,64,535 | 1,38,000.00 | | 17,71,975 | | | | 49,28,503 | 68,38,478 |
| 2 | Fieldwork / Participation in Conferences | | | | | | | | - | - | | 52,23,292 | | 8,91,956 | | | 61,15,248 | |
| 3 | Student Counselling Centre/ MPCD | | | 1,57,720 | | | | | 1,57,720 | | | 25,845 | | | | | 25,845 | |
| 4 | Seminars / Workshops | | | 35,49,136 | | | 6,04,609 | | 41,53,745 | 4,78,487 | - | 51,25,710 | | | | 22,900 | 56,27,097 | |
| 5 | New course | | | | 2,44,609 | | | | 2,44,609 | | | 19,30,396 | | | | | 19,30,396 | |
| 6 | Online Quiz/ Essay | | | 99,908 | | | | | 99,908 | | | 6,00,000 | | | | | 6,00,000 | |
| 7 | Examination Entrance Test | | | 89,24,082 | | | | | 89,24,082 | | | 82,68,137 | | 1,11,958 | | 50,000 | 84,30,095 | |
| 8 | Student Welfare Expenses | | | | | | | | - | | | 1,60,600 | | | | | 1,60,600 | |
| 9 | Scholarship/ Stipend to Students | | | | | | | | - | | | | | | | | - | |
| 10 | Journals & Publications | | | | | | | | - | 50,400.00 | | 11,21,732 | | | | | 11,72,132 | |
| 11 | Educational tours | | | 91,853 | | | | | 91,853 | | | | | | | | - | |
| 12 | Library exps | | | 38,064 | | | 17,120 | | 55,184 | | | 1,13,541 | | | | | 1,13,541 | |
| 13 | Academic activities (Various deptt) | | | 7,64,933 | | | 2,33,324 | | 9,98,257 | | | 8,52,214 | | | 2,992 | | 8,55,206 | |
| 14 | Sports Activities | | | 4,32,487 | | | 28,198 | 79,790 | 5,40,475 | | - | 4,58,888 | | | | | 4,58,888 | |
| 15 | UGC research Fellowship | | | 2,17,05,193 | | | | | 2,17,05,193 | 2,08,24,725.00 | | | | | | | 2,08,24,725 | |
| 16 | NSS | | | 52,500 | | | | | 52,500 | | | | | | | | | |
| 17 | Amethi Expenses | | | 8,99,656 | | | | | 8,99,656 | | | | | | | | | |
| 18 | Establishment of Museum | | | 93,772 | | | | | 93,772 | | | | | | | | | |
| Gross Total | | - | - | 3,91,73,838.80 | - | 2,44,609.00 | 2,78,642.00 | 6,84,399.00 | - | 4,03,81,488.80 | 2,14,91,612.00 | - | 2,56,52,330.00 | - | 10,03,914.00 | 2,992.00 | 50,01,403.00 | 5,31,52,251.00 |

Schedule 12 – Administrative Expenses

| Particulars | | | Current Year | | | | | | Previous Year | | | | | | | | | | | | | |
|-------------|------|---------------------------------------|--------------|------|-----------------------|-----------|------------|--------------|---------------|-------|----------|------|----------|-----------|------------|--------------|---------------|-------------|-------------|-----------|-------------|----------|
| | | | XII Plan | Plan | Non Plan | Education | New Course | Prepaid Card | Amethi Centre | Total | XII Plan | Plan | Non Plan | Education | New Course | Prepaid Card | Amethi Centre | Total | | | | |
| | | | A | | Infrastructure | | | | | | | | | | | | | | | | | |
| | I) | Proctor office | | | | | | | | | | | | | | | | - | | | | |
| | II) | Electricity Expenses | | | 3,42,32,875 | | | 4,49,039 | | | | | | | | | 18,62,693 | 3,65,44,607 | 3,52,14,030 | 10,09,883 | 3,62,23,913 | |
| | III) | Placement exps | | | 48,00,742 | | | | | | | | | | | | 1,51,806 | 49,52,548 | 16,15,017 | | 16,15,017 | |
| | IV) | Security Expenses | | | 4,70,56,722 | | | | | | | | | | | | 62,22,136 | 5,32,78,858 | 2,73,19,508 | 33,31,522 | 3,06,51,030 | |
| | V) | Vehicle Running Expenses | | | | | | | | | | | | | | | 7,700 | 7,700 | | | - | |
| | VI) | Insurance | | | | | | | | | | | | | | | | | | 13,959 | 13,959 | |
| | VII) | I & GB-misc | | | 8,033 | | | | | | | | | | | | | 8,033 | 13,993 | | 13,993 | |
| B | | Communication | | | | | | | | | | | | | | | | | | | | |
| | I) | Postage & Telegram | | | 1,36,942 | | | | | | | | | | | | | 1,36,942 | 69,220 | | 69,220 | |
| | II) | Telephones & Fax | | | 5,80,196 | | | | | | | | | | | | | 5,80,196 | 7,10,261 | | 7,10,261 | |
| | III) | Internet Connectivity Charges | | | 23,78,880 | | | | | | | | | | | | 1,60,310 | 25,39,190 | | | - | |
| C | | Training/ W.S of staff | | | 39,766 | | | | | | | | | | | | | 39,766 | | | - | |
| D | | DSW office | | | | | | | | | | | | | | | | | 6,808 | | 6,808 | |
| E | | Advertisement and Publicity | | | 79,61,407 | | | | | | | | | | | | | 79,61,407 | 96,88,169 | 2,94,281 | 99,82,450 | |
| F | | Legal Expenses | | | 1,69,29,047 | | | | | | | | | | | | | 1,69,29,047 | 35,23,680 | | 35,23,680 | |
| G | | Others | | | | | | | | | | | | | | | | | | | | |
| | I) | Printing and stationery (consumption) | 33,250 | | 35,14,769 | | | | | | | | | | | | 3,65,700 | 39,13,719 | 50,20,180 | 9,78,915 | 59,99,095 | |
| | II) | Newspapers & periodicals | | | 2,03,002 | | | | | | | | | | | | 2,060 | 2,05,062 | 74,787 | | 74,787 | |
| | III) | Travel & Conveyance | | | 15,06,555 | | | 15,512 | | | | | | | | | | 15,22,067 | 27,942.00 | 6,49,441 | 62,364 | 7,39,747 |
| | IV) | Secret & Confidential work | | | | | | | | | | | | | | | | | | | | |
| | V) | Consultancy Fees | | | 3,21,238 | | | | | | | | | | | | | 3,21,238 | 4,27,343 | | 4,27,343 | |

| | | | | | | | | | | | | | | | | |
|--------------------|--|--------------------|--------------------|------------------------|--------------------|-----------------------|------------------|---------------------|------------------------|--------------------|-------------------------|------------------|-----------------------|-----------------|---------------------|------------------------|
| VI) | Bank charges | | | | | | | | - | | | | | | | - |
| VII) | Meeting expenses | 22,629 | | 1,20,40,071 | | | | | 1,20,62,700 | | 27,04,091 | | | | 27,528 | 27,31,619 |
| VIII) | UGC Fellowship | | | | | | | | - | | | | | | | - |
| IX) | NSDL fees | | | 26,831 | | | | | 26,831 | | 37,716 | | | | | 37,716 |
| X) | Dissertation work | | | 1,36,084 | | | | | 1,36,084 | | 1,71,175 | | | | | 1,71,175 |
| XI) | Local Conveyance | | | 25,761 | | | | | 25,761 | | 2,356 | | | | | 2,356 |
| XII) | USIC | | | 2,90,397 | | | 8,248 | | 2,98,645 | | 2,917 | | | | | 2,917 |
| XIII) | Saufest Expenses | | | | | | | | - | 9,015.00 | 985 | | | | | 10,000 |
| XIV) | Office contingency | | | 6,09,608 | | | 89,883 | 3,70,004 | 10,69,495 | | 6,51,621 | 16,207 | 7,253 | 8,975 | 18,05,938 | 24,89,994 |
| XV) | Exps on visit of VIP guests | | | | | | | | - | | 5,850 | | | | | 5,850 |
| XVI) | Other miscellaneous administrative expense | 51,793 | 1,51,642 | 39,94,614 | 6,23,011 | 1,20,18,023 | | 7,14,655 | 1,75,53,738 | 3,05,592.00 | 54,81,626 | | 2,37,04,131 | | 1,33,052 | 2,96,24,401 |
| XVII) | Alumni Relation | | | 80,132 | | | | | 80,132 | | | | | | | - |
| XVIII) | Income Tax | | | | | | | | - | | 15,580 | | | | | 15,580 |
| Gross Total | | 1,07,672.00 | 1,51,642.00 | 13,68,73,672.00 | 6,23,011.00 | 1,24,82,574.00 | 98,131.00 | 98,57,064.00 | 16,01,93,766.00 | 3,42,549.00 | - 9,34,06,354.00 | 16,207.00 | 2,37,11,384.00 | 8,975.00 | 76,57,442.00 | 12,51,42,911.00 |

Schedule 12A – TRANSPORTATION EXPENSES

| Particulars | | | Current Year | | | | Previous Year | | | |
|-------------|----------|--------------------------|--------------|------|------------------|------------------|---------------|------|------------------|------------------|
| | | | XII Plan | Plan | Non Plan | Total | XII Plan | Plan | Non Plan | Total |
| A | | | | | | | | | | |
| | 1 | Maintenance of Vehicles | | | 20,12,899 | 20,12,899 | | | 18,10,189 | 18,10,189 |
| | 2 | Vehicle Running Expenses | | | | - | | | | - |
| | 3 | Insurance | | | 1,20,242 | 1,20,242 | | | 1,22,289 | 1,22,289 |
| | | | | | | - | | | | - |
| | | | - | - | 21,33,141 | 21,33,141 | - | - | 19,32,478 | 19,32,478 |

Schedule 13 – Repairs & Maintenance

Amount in Rs.

| Particulars | Current Year | | | | | | | | Previous Year | | | | | | | |
|--|--------------|--------|---------------------|-----------|--------------------|-----------------|--------------------|---------------------|--------------------|---------------------|-----------------------|-----------|---------------------|--------------|---------------------|--------------------|
| | XII Plan | Hostel | Non Plan | Education | New Course | Prepaid Card | Amethi Centre | Total | XII Plan | Hostel | Non Plan | Education | New Course | Prepaid Card | Amethi Centre | Total |
| a) House keeping | | | 8,78,82,544 | | 1,17,17,024 | | 81,50,403 | 10,77,49,971 | 5,54,24,819 | | | | 25,46,722 | | 35,77,994 | 6,15,49,535 |
| b) Gardening/Animal house | | | 12,47,887 | | | 47,883 | 14,896 | 13,10,666 | | | 9,36,445 | | | | | 9,36,445 |
| c) Maintenance of Buildings | | | 27,42,632 | | | | 4,98,847 | 32,41,479 | | | 82,26,866 | | | | 8,05,180 | 90,32,046 |
| d) Maintenance of Deptt/ Campus | | | 94,84,069 | | | 28,214 | 4,91,281 | 1,00,03,564 | | | 36,15,977 | | | | 4,26,170 | 40,42,147 |
| e) Maintenance of Office Equipment | | | 57,90,986 | | | 85,097 | 10,13,492 | 68,89,575 | | | 54,51,177 | | | | 3,10,691 | 57,61,868 |
| f) Maintenance of Computers | | | 1,29,998 | | | | | 1,29,998 | | | 15,00,320 | | | | | 15,00,320 |
| h) Maintenance of Furniture & Fixtures | | | | | | | | - | | | | | | | | - |
| i) Maintenance of Web Site | | | 1,70,964 | | | | | 1,70,964 | | | 36,349 | | | | | 36,349 |
| j) Guest house charges | | | | | | | | - | 26,99,575 | 13,70,523 | | | | | 1,97,694 | 42,67,792 |
| k) Miscellaneous(Girls Hostel) | | | 92,226 | | | | | 92,226 | | 4,75,000 | | | | | | 4,75,000 |
| l) Miscellaneous (Boys Hostel) | | | 1,25,596 | | | 11,860 | 1,00,738 | 2,38,194 | | 8,82,000 | 97,452 | | | | | 9,79,452 |
| m) Sanitation | | | 2,25,64,743 | | | | 23,36,636 | 2,49,01,379 | | | 1,00,05,216 | | | | 8,63,299 | 1,08,68,515 |
| n) Repair & Maintenance of Staff Car. | | | | | | | | - | | | | | | | 43,023 | 43,023 |
| o) Central Faculties | | | | | | | | - | | | | | | | | - |
| p) Expenses On Girls Hostel | | | | | | | | - | | | 2,89,913 | | | | | 2,89,913 |
| q) Improvement of Education | | | | | | | | - | | | | | | | | - |
| r) Maintenance Allowance | | | | | | | | - | | | | | | | | - |
| s) Other Deduction | | | | | | | | - | | | | | | | | - |
| | | | | | | | | - | | | | | | | | - |
| | | | | | | | | - | | | | | | | | - |
| Gross Total | - | - | 13,02,31,645 | - | 1,17,17,024 | 1,73,054 | 1,26,06,293 | 15,47,28,016 | 5,81,24,394 | 27,27,523.00 | 3,01,59,715.00 | - | 25,46,722.00 | - | 62,24,051.00 | 9,97,82,405 |

Schedule 13A FINANCE COST

| Particulars | | | Current Year | | | | | | | Previous Year | | | | | | | | | |
|-------------|----------|--------------|--------------|-----------|---------------|-----------|---------------|--------------|---------------|---------------|---------------|----------|---------------|-----------|--------------|--------------|---------------|---------------|--------|
| | | | XII Plan | Plan | Non Plan | Education | New Course | Prepaid Card | Amethi Centre | Total | XII Plan | Plan | Non Plan | Education | New Course | Prepaid Card | Amethi Centre | Total | |
| A | | | | | | | | | | | | | | | | | | | |
| | 1 | Bank Charges | 846 | 36 | 38,860 | | 21,508 | 3,147 | 13,413 | 77,810 | 10,931 | | | 70,709 | | 2,910 | 3,344 | 1,745 | 89,639 |
| | 2 | | | | | | | | | - | | | | | | | | | |
| | 3 | | | | | | | | | - | | | | | | | | | |
| | | | 846 | 36 | 38,860 | - | 21,508 | 3,147 | 13,413 | 77,810 | 10,931 | - | 70,709 | - | 2,910 | 3,344 | 1,745 | 89,639 | |

Schedule 15 – PRIOR PERIOD EXPENSES

| Particulars | | Amount in Rs. | |
|--------------------|------------------------------|----------------------|----------------------|
| | | Current Year | Previous Year |
| 1 | NPS | | - |
| 2 | Maintenance of building Plan | | - |
| 3 | | | - |
| 4 | | | |
| Total | | | - |

BABASAHEB BHIMRAO AMBEDKAR UNIVERSITY, LUCKNOW
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2018

| RECEIPTS | CURRENT YEAR | PREVIOUS YEAR | PAYMENTS | CURRENT YEAR | PREVIOUS YEAR |
|---|-----------------|-----------------|---|-----------------|-----------------|
| I. Opening Balances | | | I. Expenses | | |
| a) Cash in hand | 60,099.00 | 1,99,234.00 | a) Establishment Expenses | 10,07,10,454.80 | 11,62,23,691.00 |
| b) Bank Balances | | | b) Academic Expenses | 4,03,81,488.80 | 5,31,52,251.00 |
| i. In Current Accounts | | | c) Administrative/ Others | 4,39,07,994.00 | 3,92,50,585.01 |
| ii. In Deposit Accounts | | | d) Transportation Expenses | 21,33,141.00 | 19,32,478.00 |
| iii. Savings account | 63,50,21,420.28 | 45,29,01,833.79 | e) Repair & Maintenance | 15,47,28,016.00 | 9,97,82,405.00 |
| | | | f) Prior period expenses | | |
| II. Grant Received | | | II. Payments against Earmarked / Endowment fund | 5,24,46,188.50 | 7,15,79,952.75 |
| a) From government of India | 63,08,92,417.00 | 75,29,12,000.00 | (EMF) | | |
| b) From State Government | | | | | |
| c) from Other sources | | | | | |
| (Grants for capital & revenue exp/ to be shown separately if available) | | | | | |
| III. Academic Receipts | 12,79,31,497.50 | 15,88,94,413.00 | III. Expenses against Sponsored Projects /Schemes | | |
| IV. Receipts against Earmarked / Endowment Funds(EMF) | 7,77,35,802.00 | 4,67,56,468.25 | IV. Expenses against sponsored Fellowship and Scholarship | | |
| V. Receipts against Sponsored Projects / Schemes | | | V. Investments and Deposits Made | | |
| | | | a) Out of Earmarked / Endowments funds | | |
| | | | b) Out of own funds (Investments - Others) | | |

| | | | | | |
|---|--------------------------|--------------------------|---|--------------------------|--------------------------|
| VI. Receipts against sponsored Fellowship and Scholarship | | | VI. Term Deposits with Scheduled Bank | 42,47,527.00 | 63,11,809.00 |
| VII. Income on Investments from | | | VII. Expenditure of Fixed Assets and capital Works -in Progress | | |
| a) Earmarked / Endowment funds | | | a) Fixed Assets | 12,81,72,788.00 | 56,08,80,412.00 |
| | | | b) Intangible assets | 1,36,500.00 | 5,60,597.00 |
| b) Other investments | | | c) Capital Works -in- Progress | 5,18,200.00 | 21,47,62,455.00 |
| VIII. Interest Received on | | | VIII. Other payments (Including Fund Trf) | 62,82,51,349.20 | |
| a) Bank Deposit | | | | | |
| b) Loan & Advance | | | | | |
| c) Saving Bank/FDR Accounts | 1,73,70,126.00 | 4,01,10,358.00 | | | |
| IX. Investment encashed | | | IX. Refund of Grants | | |
| X. Term Deposits with Scheduled Banks encashed | 1,50,00,000.00 | 25,50,00,000.00 | X. Deposit & Advance | | |
| XI. Other Income (Including Prior period Income) | | | XI. Others payments | | - |
| XII. Deposits & Advance | | | XII. Closing Balance | | |
| | | | a) Cash in Hand | 41,039.00 | 60,099.00 |
| | | | b) Bank Balance | | |
| | | | In Current accounts | | |
| | | | In Saving accounts | 36,73,94,897.76 | 63,50,21,420.28 |
| | | | In Deposit accounts | | - |
| XIII. Miscellaneous Receipts including Statutory Receipts | | | | | |
| XIV. Any Other Receipts (Including Fund Trf) | 1,90,58,222.28 | 9,27,43,848.00 | | | |
| Total | 1,52,30,69,584.06 | 1,79,95,18,155.04 | Total | 1,52,30,69,584.06 | 1,79,95,18,155.04 |

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR
THE YEAR ENDED 31st MARCH 2018**

BABA SAHEB BHIMRAO AMBEDKAR UNIVERSITY, LUCKNOW
PROVIDENT FUND ACCOUNT
BALANCE SHEET AS AT MARCH 31, 2018

| Balance Sheet as at March 31, 2018 | | | | | | | |
|------------------------------------|----------------|----------------|----------------|----------------|-----------------------------------|----------------|----------------|
| Liability | Current Year | Current Year | Previous Year | Previous Year | Assets | Current Year | Previous Year |
| GPF | - | - | - | - | Investment/FDR | 6,16,58,000.00 | 1,27,00,000.00 |
| Opening Balance | 5,00,50,028.00 | | 4,15,83,484.00 | | Int. accrued as on 31/03/15 | | |
| Less: Sub. for March | | | | | | | |
| | 5,00,50,028.00 | | 4,15,83,484.00 | | Less Encashed | | |
| Add: Subscription | 1,14,42,623.00 | | 1,32,68,763.00 | | | | |
| Less: Advance/withdrawal | (55,79,882.00) | 5,59,12,769.00 | (48,02,219.00) | 5,00,50,028.00 | Less Transfer to Interest Reserve | | |
| CPF | - | - | - | - | | | |
| Opening Balance | 22,87,212.00 | | 9,71,620.00 | | Addition | 36,11,526.00 | 4,89,58,000.00 |
| Less: Sub. for March | | | | | | 6,52,69,526.00 | 6,16,58,000.00 |
| Add: Subscription | 1,61,700.00 | | 13,15,592.00 | | | | |
| Add: Interest Credited | | | | | | | |
| Add: Sub for March | | | | | | | |
| Less: Advance/withdrawal | 39,30,000.00 | (14,81,088.00) | | 22,87,212.00 | Tax recovered from interest on | | |
| University Contribution | - | - | - | - | Investments pending refund | | |
| Opening Balance | | 3,33,180.00 | 3,33,180.00 | | from income Tax Department | | |
| Less: Contribution for March | | | | | | | |
| Add: Contribution during the year | | | | | Cash in Hand | | |
| Add: Interest Credited | | | | | Canara Bank A/c No-0190 | 18,39,122.00 | 16,45,628.00 |
| Add: Contribution for March | | | | | | | |
| Less: Advance/withdrawal | | | | 3,33,180.00 | | | |
| NPS Tier-II Account | - | - | - | - | | | |
| Opening Balance | | | | | | | |
| Less : Sub for March..... | | | | | | | |
| Add: Subscription in the year | | | | | | | |
| Add : Sub for March | | | | | | | |

| | | | | | | | |
|---------------------------------|----------------|-----------------------|--------------|-----------------------|--|-----------------------|-----------------------|
| Add : Interest Credited | | | | | | | |
| Less : Advance / Withdrawal | | | | | | | |
| Earnest Money/Security Deposit | 5,12,854.00 | | 8,77,466.00 | | | | |
| Less: Repaid | 43,430.00 | 4,69,424.00 | 3,64,612.00 | 5,12,854.00 | | | |
| Interest Reserve | - | - | | - | | | |
| Opening Balance | 1,01,20,354.00 | | 91,21,242.00 | | | | |
| Add: Excess of Income over Exp. | 17,54,009.00 | 1,18,74,363.00 | 9,99,112.00 | 1,01,20,354.00 | | | |
| Less Interest Received | | | | | | | |
| Total | | 6,71,08,648.00 | | 6,33,03,628.00 | | 6,71,08,648.00 | 6,33,03,628.00 |

**BABA SAHEB BHIMRAO AMBEDKAR UNIVERSITY, LUCKNOW
PROVIDENT FUND ACCOUNT**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2018

| Expenditure | Current Year | Previous Year | Income | Current Year | Previous Year |
|--------------------------------------|---------------------|--------------------|-----------------------------------|---------------------|--------------------|
| Previous year Adjustment | | | Interest earned | 18,431.00 | 55,281.00 |
| GPF Account | | | Interest Accrued on FDR | 17,36,206.00 | 9,43,831.00 |
| CPF Account | | | | | |
| University Contribution | | | | | |
| NPS Tier -II Account | | | | | |
| Bank Charges | 628.00 | | Misc Income | | |
| Excess of Income over Expenditure | 17,54,009.00 | 9,99,112.00 | Excess of Expenditure over Income | | |
| Total | 17,54,637.00 | 9,99,112.00 | Total | 17,54,637.00 | 9,99,112.00 |

BABA SAHEB BHIMRAO AMBEDKAR UNIVERSITY, LUCKNOW
PROVIDENT FUND ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31/03/2018

| Receipts | Current Year | | Previous Year | | Payments | Current Year | | Previous Year | |
|--------------------------------|--------------|--------------------|---------------|--------------------|------------------------------------|--------------|--------------------|---------------|--------------------|
| | | | | | | | | | |
| Opening Balance | | | | | GPF Advance | 4,05,000 | | 4,70,000 | |
| Canara Bank A/c No-0190 | 16,45,628 | | 4,01,86,992 | | GPF Withdrawal | 55,96,341 | | 47,21,038 | |
| FDR | 2,45,00,000 | 2,61,45,628 | 2,45,00,000 | 6,46,86,992 | CPF Adv./Withdrawal | 39,30,000 | | | |
| | | | | | University Contribution Withdrawal | | 99,31,341 | | 51,91,038 |
| GPF Subscription | | 1,14,42,623 | 1,32,68,763 | | | | | | |
| CPF Subscription | | 1,61,700 | 12,24,000 | | Investment during the year (FDR) | | 36,11,526 | | 4,89,58,000 |
| University Contribution -CPF | | | 91,592 | 1,45,84,355 | Previous year Adjustment | | 2,45,00,000 | | 2,45,00,000 |
| | | | | | Bank Charges | | 628 | | |
| Earnest Money/Security Deposit | | | | | Earnest Money/Security Deposit | | 43,430 | 3,64,612 | 3,64,612 |
| GPF/CPF Advance Recovery | | 4,21,459 | | 3,88,819 | Closing Balance:- | - | - | - | - |
| Interest Received -SB A/C | | 18,431 | | 55,281 | Canara Bank A/c No-0190 | | 18,39,122 | 16,45,628 | |
| Interest Received -FDR A/C | | 17,36,206 | | 9,43,831 | FDR | | | | 16,45,628 |
| | | | | | | | | | |
| Misc Income | | | | | | | | | |
| Investment Encashed | | | | | | | | | |
| Total | | 3,99,26,047 | | 8,06,59,278 | Total | | 3,99,26,047 | | 8,06,59,278 |

BABA SAHEB BHIMRAO AMBEDKAR UNIVERSITY,LUCKNOW
NPS ACCOUNT
BALANCE SHEET AS AT MARCH 31, 2018

| Liabilities | Current Year | Previous Year | Assets | Current Year | Previous Year |
|-----------------------------------|------------------|------------------|---|------------------|------------------|
| NPS Tier -I Account | | | NPS Tier -I Account | | |
| Opening Balance | 60,53,382 | 48,05,049 | Subscription and Contribution for 3/15 | | |
| Add: Sub+UC | 25,04,776 | 15,30,972 | Investments/FDR | | - |
| Less:Contribution paid | | | Balance at Bank | 88,31,711 | 60,53,382 |
| | 85,58,158 | 63,36,021 | | | |
| Excess of Income over Expenditure | 2,73,553 | (2,82,639) | | | |
| Total | 88,31,711 | 60,53,382 | Total | 88,31,711 | 60,53,382 |

BABA SAHEB BHIMRAO AMBEDKAR UNIVERSITY,LUCKNOW
NPS ACCOUNT
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2018

| Expenditure | Current Year | Previous Year | Income | Current Year | Previous Year |
|-----------------------------------|--------------------|--------------------|-----------------------------------|--------------------|--------------------|
| Previous yr adjustment | | 5,00,000.00 | Interest Earned on Investment | | |
| Bank Charges | 845.00 | 921.00 | | | |
| Excess of Income over Expenditure | 2,73,553.00 | (2,82,639.00) | Add: Interest Accrued 31/03/.... | 2,74,398.00 | 2,18,282.00 |
| | | | Less: Interest Accrued 31/03/.... | | |
| | | | | | |
| Total | 2,74,398.00 | 2,18,282.00 | Total | 2,74,398.00 | 2,18,282.00 |

BABA SAHEB BHIMRAO AMBEDKAR UNIVERSITY, LUCKNOW
NPS ACCOUNT
RECEIPT AND PAYMENTS ACCOUNT FOR THE FINANCIAL YEAR 2017-18

| Receipt | Current Year | | Previous Year | | Payments | Current Year | | Previous Year | |
|--------------------------|--------------|------------------|---------------|------------------|-----------------------------|------------------|--------------|------------------|--|
| | | | | | | | | | |
| Opening Balance | 60,53,382.19 | | 43,05,049.00 | | | | | | |
| OP FDR | | 60,53,382.19 | 5,00,000.00 | 48,05,049.00 | Investment | | | | |
| NPS Account | | | | | NPS University Contribution | | | | |
| Own Subscription | 12,42,388.00 | | 7,65,486.00 | | NPS Employee Contribution | | | | |
| University Contribution | 12,62,388.00 | 25,04,776.00 | 7,65,486.00 | 15,30,972.00 | Previous yr adjustment | | 5,00,000.00 | 5,00,000.00 | |
| Interest Received | | | | | Bank Charges | 845.00 | | 921.00 | |
| Int. on SB A/c & FD | 2,74,398.00 | 2,74,398.00 | | 2,18,282.00 | Closing Balance | 88,31,711.19 | 60,53,382.19 | | |
| | | | | | | | | 60,53,382.19 | |
| Total | | 88,32,556 | | 65,54,303 | Total | 88,32,556 | | 65,54,303 | |

BABA SAHEB BHIMRAO AMBEDKAR UNIVERSITY, LUCKNOW
EDUCATION
BALANCE SHEET AS AT MARCH 31, 2018

| Liabilities | Current Year | Previous Year | Assets | Current Year | Previous Year |
|--------------------|-----------------------|-----------------------|-------------------------------|-----------------------|-----------------------|
| FUND | | | Construction Of SBBT Building | 4,00,00,000.00 | 4,00,00,000.00 |
| Opening Balance | 4,80,87,831.00 | 4,84,27,222.00 | Books & Journals | 18,26,906.00 | 18,26,906.00 |
| | | | Furniture | 31,31,360.00 | 31,31,360.00 |
| | | | Computers | 14,54,250.00 | 14,54,250.00 |
| LESS: Deficit | 16,62,134.00 | (3,39,391.00) | Adv To Staff | 13,181.00 | 13,181.00 |
| | 4,64,25,697.00 | 4,80,87,831.00 | Investments/FDR | | - |
| | | | Balance at Bank | | 16,62,134.00 |
| Total | 4,64,25,697.00 | 4,80,87,831.00 | Total | 4,64,25,697.00 | 4,80,87,831.00 |

BABA SAHEB BHIMRAO AMBEDKAR UNIVERSITY,LUCKNOW
EDUCATION
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/3/2018

| Expenditure | Current | Previous | Income | Current | Previous |
|-----------------------------------|---------------------|---------------------|---------------------------|---------------------|---------------------|
| | Year | Year | | Year | Year |
| | | | Interest Earned on SB A/C | 40,877.00 | 67,726.00 |
| Bank Charges | | - | Interest on FDR | | 4,59,990.00 |
| Contingency | | 16,207.00 | | | - |
| Equipment | | | Grant In aid | | |
| Guest Faculty | 10,80,000.00 | 14,60,000.00 | Income From Fee | | 6,09,100.00 |
| Misc Exp | 6,23,011.00 | - | | | - |
| Remuneration to Exam | | - | DEFICIT | 16,62,134.00 | 3,39,391.00 |
| Special Lecture | | - | | | |
| Ta to Exam & Moderators | | - | | | |
| Travelling Expenses | | - | | | |
| | | | | | |
| | | | | | |
| Excess of Income over Expenditure | | | | | |
| | | | | | |
| Total | 17,03,011.00 | 14,76,207.00 | Total | 17,03,011.00 | 14,76,207.00 |

BABA SAHEB BHIMRAO AMBEDKAR UNIVERSITY,LUCKNOW
EDUCATION
RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR ENDED 31/03/2018

| Receipts | Current Year | Previous Year | Payments | Current Year | Previous Year |
|---------------------------|---------------------|---------------------|-------------------------------|---------------------|---------------------|
| Opening Balance | | | FDR | | |
| Canara Bank A/c No-5155 | 16,62,134.00 | 3,90,298.00 | Adv To Staff | | |
| | | | Construction Of SBBT Building | | |
| | | | Contingency | | 16,207.00 |
| Grant Recd : | - | - | Equipment | | |
| Grant Plan A/c | | | Guest Faculty | 10,80,000.00 | 4,60,000.00 |
| Grant in Aid | | | Misc Exp | 6,23,011.00 | |
| | | | Books & Journals | | |
| Interest Recd : | - | - | Furniture | | |
| Interest Received -SB A/C | 40,877.00 | 67,726.00 | Computers | | |
| Interest on FDR | | 4,59,990.00 | Remuneration to Exam | | |
| Income From Fee | | 6,09,100.00 | Special Lecture | | |
| Advance to Staff | | 11,227.00 | Travelling Expenses | | |
| FDR | | 16,00,000.00 | Bank Charges | | |
| | | | | | |
| | | | Closing Balance:- | - | - |
| | | | Canara Bank A/c No-5155 | | 16,62,134.00 |
| | | | | | |
| Total | 17,03,011.00 | 31,38,341.00 | Total | 17,03,011.00 | 31,38,341.00 |

BABA SAHEB BHIMRAO AMBEDKAR UNIVERSITY,LUCKNOW
PREPAID
BALANCE SHEET AS AT MARCH 31, 2018

| Liabilities | Current | Previous | Assets | Current | Previous |
|------------------------|--------------------|--------------------|------------------|--------------------|--------------------|
| | Year | Year | | Year | Year |
| FUND | | | | | |
| Opening Balance | 15,095.00 | - | Books & Journals | | |
| | | | Furniture | | |
| | | | Computers | | |
| Add: Surplus(Deficit) | 5,47,282.00 | (15,095.00) | Advance to Staff | 5,71,206.00 | 4,07,008.00 |
| | 5,62,377.00 | (15,095.00) | Investments/FDR | | |
| | | | Balance at Bank | 1,76,417.00 | 2,87,897.00 |
| Transfer -Non Plan A/c | 13,10,000.00 | 7,10,000.00 | | | |
| Total | 7,47,623.00 | 6,94,905.00 | Total | 7,47,623.00 | 6,94,905.00 |

BABA SAHEB BHIMRAO AMBEDKAR UNIVERSITY, LUCKNOW
PREPAID
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/3/2018

| Expenditure | Current Year | Previous Year | Income | Current Year | Previous Year |
|-----------------------------------|--------------------|------------------|---------------------------|--------------------|------------------|
| | | | Interest Earned on SB A/C | 5,692.00 | 216.00 |
| Bank Charges | 3,147.00 | 3,344.00 | Interest on FDR | | 0 |
| Contingency | 89,883.00 | 8,975.00 | | | |
| Academic Activities Education | 2,33,324.00 | 2,992.00 | Grant In aid | | |
| Exps-Boys Hostel | 11,860.00 | | Income From Fee | | - |
| Exp-DG Set | 85,097.00 | - | Advance to Staff | | - |
| Library Exps | 17,120.00 | - | FDR | | - |
| USIC | 8,248.00 | - | | | |
| Horticulture Activities | 47,883.00 | - | | | |
| Sports Activities | 28,198.00 | - | | | |
| Maintenance of Campus-Electrical | 28,214.00 | | | | |
| | | | | | |
| Excess of Income over Expenditure | | | Deficit | 5,47,282.00 | 15,095.00 |
| | | | | | |
| Total | 5,52,974.00 | 15,311.00 | Total | 5,52,974.00 | 15,311.00 |

BABA SAHEB BHIMRAO AMBEDKAR UNIVERSITY,LUCKNOW
PREPAID
RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR ENDED 31/03/2018

| Receipts | Current Year | Previous Year | Payments | Current Year | Previous Year |
|---------------------------|-----------------|-----------------|----------------------------------|-----------------|-----------------|
| Opening Balance | | | | | |
| Canara Bank A/c No-13848 | 2,87,897 | - | Adv To Staff | 1,64,198 | 4,07,008 |
| | | | Academic Activities Education | 2,33,324 | 2,992 |
| | | | Contingency | 89,883 | 8,975 |
| Grant Recd : | - | - | Exps-Boys Hostel | 11,860 | |
| Grant Plan A/c | | | Exp-DG Set | 85,097 | |
| Grant in Aid | | | Library Exps | 17,120.00 | |
| | | | USIC | 8,248 | |
| Interest Recd : | - | - | Horticulture Activities | 47,883 | |
| Interest Received -SB A/C | 5,692 | 216 | Sports Activities | 28,198 | |
| Transfer - Non Plan A/c | 6,00,000 | 7,10,000 | Maintenance of Campus-Electrical | 28,214 | |
| | | | Special Lecture | | |
| | | | Ta to Exam & Moderators | | |
| | | | Travelling Expenses | | |
| | | | Bank Charges | 3,147 | 3,344 |
| | | | | | |
| | | | Closing Balance:- | - | - |
| | | | Canara Bank A/c No-13848 | 1,76,417 | 2,87,897 |
| | | | | | |
| Total | 8,93,589 | 7,10,216 | Total | 8,93,589 | 7,10,216 |

BABA SAHEB BHIMRAO AMBEDKAR UNIVERSITY, LUCKNOW
AMETHI CENTRE
BALANCE SHEET AS AT MARCH 31, 2018

| Liabilities | Current Year | Previous Year | Assets | Current Year | Previous Year |
|------------------------|-----------------------|------------------------|-------------------------------|-----------------------|------------------------|
| FUND | | | Construction Of SBBT Building | | |
| Opening Balance | (-1,90,82,470.31) | - | Books & Journals | 71,90,454.00 | 71,90,454.00 |
| | | | Construction of Building | 1,53,47,256.00 | 71,90,267.00 |
| Add: Surplus(Deficit) | (-2,57,09,352.00) | (1,90,82,470.31) | Equipment | 3,07,39,954.00 | 23,15,469.00 |
| | (-4,47,91,822.31) | (1,90,82,470.31) | Furniture | 22,55,421.00 | 22,55,421.00 |
| | | | Exp on Wi-Fi Facility | 7,87,516.00 | 7,87,516.00 |
| | | | Computers | 55,650.00 | 55,650.00 |
| | | | Trf to Non Plan | 2,50,00,000.00 | |
| | | | Neetu Singh | 50,000.00 | 50,000.00 |
| | | | Adv To Staff | 16,67,201.00 | 17,85,842.00 |
| Withhold Amount | 5,74,709.00 | 2,54,581.00 | | | |
| Security deposit | 1,31,950.00 | 61,026.00 | Balance at Bank | | |
| Transfer to New Course | 2,50,00,000 | 2,50,00,000.00 | Canara Bank A/c No- | 8,807.00 | 8,30,67,547.00 |
| Transfer to XII Plan | 10,00,00,000.00 | 10,00,00,000.00 | State Bank of India | 8,12,577.69 | 15,34,970.69 |
| Trf SBI Amethi centre | 30,00,000.00 | | | | |
| Total | 8,39,14,836.69 | 10,62,33,136.69 | Total | 8,39,14,836.69 | 10,62,33,136.69 |

BABA SAHEB BHIMRAO AMBEDKAR UNIVERSITY, LUCKNOW
AMETHI CENTRE
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/3/2018

| Expenditure | Current Year | Previous Year | Income | Current Year | Previous Year |
|-------------------------------------|-----------------|------------------|---------------------------|-----------------|------------------|
| News Paper | 2,060.00 | | Interest Received -SB A/C | 13,54,620.00 | 5,11,941.00 |
| Horticulture Activities | 14,896.00 | | | | |
| Advertisement | - | 2,94,281.00 | | | |
| Purchase of chemical | - | 49,28,503.00 | Misc Income | - | 37,500.00 |
| Maintenance of Building | 4,98,847.00 | 8,05,180.00 | Income From Fee | - | 18,54,126.00 |
| Ceremony & Function | 75,911.00 | 22,900.00 | Misc Income (Exam) | - | 55,800.00 |
| Guest Faculty | 36,23,382.00 | 26,63,299.00 | | | |
| Contingency | 3,70,004.00 | 18,05,938.00 | Water Charges | 4,988.00 | 6,103.00 |
| Electricity Expenses | 18,62,693.00 | 10,09,883.00 | | | |
| Conference | 5,28,698.00 | | Deficit | 2,57,09,352.00 | 1,90,82,470.31 |
| Exp on DC set | 10,13,492.00 | 3,10,691.00 | | | |
| Exp on Transit Hostel | 1,00,738.00 | 1,97,694.00 | | | |
| Maintenance of Campus | 4,91,281.00 | 84,250.00 | | | |
| Campus Development | - | 3,41,920.00 | | | |
| Wi-Fi facility | 1,60,310.00 | | | | |
| Insurance | - | 13,959.00 | | | |
| Maintenance and Repair of Staff Car | 7,700.00 | 43,023.00 | | | |
| Medical expenses | 2,84,409.00 | 1,33,052.00 | | | |
| Meeting of Others Committee | - | 27,528.00 | | | |

| | | | | | |
|-----------------------------------|-----------------------|-----------------------|--------------|-----------------------|-----------------------|
| Other Exam exp | - | 50,000.00 | | | |
| Payment Of Housekeeping | 81,50,403.00 | 35,77,994.00 | | | |
| Printing & Stationary | 3,65,700.00 | 9,78,915.00 | | | |
| Sanitation Exp | 23,36,636.00 | 8,63,299.00 | | | |
| Security Exp | 62,22,136.00 | 33,31,522.00 | | | |
| Travelling exp | - | 62,364.00 | | | |
| Bank Charges | 13,413.00 | 1,745.31 | | | |
| Recruitment Exps | 1,51,806.00 | | | | |
| Fee refund | 3,000.00 | | | | |
| Sports Activity | 79,790.00 | | | | |
| Income from fee | 7,11,655.00 | | | | |
| Excess of Income over Expenditure | | - | | | |
| Total | 2,70,68,960.00 | 2,15,47,940.31 | Total | 2,70,68,960.00 | 2,15,47,940.31 |

BABA SAHEB BHIMRAO AMBEDKAR UNIVERSITY,LUCKNOW
AMETHI CENTRE
RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR ENDED 31/03/2018

| Receipts | Current Year | Previous Year | Payments | Current Year | Previous Year |
|----------------------------|----------------|-----------------|--------------------------------------|----------------|---------------|
| Opening Balance | | | Conference & Seminar | 5,28,698.00 | |
| Canara Bank A/c No- | 8,30,67,547.00 | - | Adv To Staff | | 17,85,842.00 |
| State Bank of India | 15,34,970.69 | | Advertisement | | 2,94,281.00 |
| | | | Books & Journals | | 71,90,454.00 |
| Grant Recd : | - | - | Campus Development | | 3,41,920.00 |
| Grant Plan A/c | | | Ceremony & Function | 75,911.00 | 22,900.00 |
| Grant in Aid | | | Construction of Building/ Class Room | 81,56,989.00 | 71,90,267.00 |
| | | | Contingency | 3,70,004.00 | 18,05,938.00 |
| Interest Recd : | - | - | Electricity Expenses | 18,62,693.00 | 10,09,883.00 |
| Interest Received -SB A/C | 13,54,620.00 | 5,11,941.00 | Equipment | 2,84,24,485.00 | 23,15,469.00 |
| Transfer - New Course | | 250,00,000.00 | Exp on DG set | 10,13,492.00 | 3,10,691.00 |
| Transfer - XII Plan | | 10,00,00,000.00 | Exp on Transit Hostel | 1,00,738.00 | 1,97,694.00 |
| Misc Income | | 37,500.00 | Exp on Wi-Fi Facility | 1,60,310.00 | 7,87,516.00 |
| Income From Fee | | 18,54,126.00 | Furniture | | 22,55,421.00 |
| Misc Income (Exam) | | 55,800.00 | Guest Faculty | 36,23,382.00 | 26,63,299.00 |
| Security Deposit | 70,924.00 | 61,026.00 | Insurance | | 13,959.00 |
| Water Charges | 4,988.00 | 6,103.00 | Maintenance of Building | 4,98,847.00 | 8,05,180.00 |
| Withhold Amount | 3,20,128.00 | 2,54,581.00 | Maintenance of Campus | 4,91,281.00 | 84,250.00 |
| Advance to Staff | 1,18,641.00 | | Maintenance and Repair of Staff Car | 7,700.00 | 43,023.00 |
| Transfer SBI Amethi Centre | 30,00,000.00 | | Medical expenses | 2,84,409.00 | 1,33,052.00 |
| | | | Horticulture Expenses | 14,896.00 | |
| | | | News Paper & Magazine | 2,060.00 | |
| | | | Meeting of Others Committee | | 27,528.00 |

| | | | | | |
|--------------|-----------------------|------------------------|---------------------------------|-----------------------|------------------------|
| | | | Neetu Singh | | 50,000.00 |
| | | | Other Exam exp | | 50,000.00 |
| | | | Payment Of Housekeeping | 81,50,403.00 | 35,77,994.00 |
| | | | Printing & Stationary | 3,65,700.00 | 9,78,915.00 |
| | | | Recruitment | 1,51,806.00 | |
| | | | Refund Fee | 3,000.00 | |
| | | | Sports Activities | 79,790.00 | |
| | | | Income From Fee | 7,11,655.00 | |
| | | | Transfer To Non Plan | 2,50,00,000.00 | |
| | | | Purchase of chemical | | 49,28,503.00 |
| | | | Purchase of computer | | 55,650.00 |
| | | | Sanitation Exp | 23,36,636.00 | 8,63,299.00 |
| | | | Security Exp | 62,22,136.00 | 33,31,522.00 |
| | | | Travelling exp | | 62,364.00 |
| | | | Bank Charges | 13,413.00 | 1,745.31 |
| | | | <u>Closing Balance:-</u> | | |
| | | | Canara Bank A/c No- | 8,807.00 | 8,30,67,547.00 |
| | | | State Bank of India | 8,12,577.69 | 15,34,970.69 |
| Total | 8,94,71,818.69 | 12,77,81,077.00 | Total | 8,94,71,818.69 | 12,77,81,077.00 |

BABA SAHEB BHIMRAO AMBEDKAR UNIVERSITY,LUCKNOW
NEW COURSES
BALANCE SHEET AS AT MARCH 31, 2018

| Liabilities | Current Year | Previous Year | Assets | Current Year | Previous Year |
|-------------------|---------------------|-------------------------|----------------------------|------------------------|------------------------|
| FUND | | | Adv To Staff | 1,46,463.00 | 1,46,463.00 |
| Opening Balance | 14,26,92,610.00 | 5,64,16,744 .00 | Extension of SBBT Building | 1,00,00,000.00 | 1,00,00,000.00 |
| Surplus | 66,77,376.00 | 8,62,75,866 .00 | Equipment | 64,31,880.00 | 64,31,880.00 |
| | 14,93,69,986.00 | 14,26,92,610 .00 | Furniture | 7,36,976.00 | 7,36,976.00 |
| | | | Transfer To Non Plan A/c | 10,00,00,000.00 | 4,00,00,000.00 |
| Security Deposit | 32,913.00 | 32,913.00 | Transfer to Amethi Centre | 2,50,00,000.00 | 2,50,00,000.00 |
| Transfer From EMF | 2,95,056.00 | 2,95,056.00 | Transfer to JRF | 50,00,000.00 | 50,00,000.00 |
| Adv To Staff | 2,989.00 | | B-Voc Lab Equipment | 10,00,000.00 | 10,00,000.00 |
| | | | | - | |
| | | | Balance at Bank | 13,85,625.00 | 5,47,05,260.00 |
| Total | 14,97,00,944 | 14,30,20,579 .00 | Total | 14,97,00,944.00 | 14,30,20,579.00 |

BABA SAHEB BHIMRAO AMBEDKAR UNIVERSITY,LUCKNOW
NEW COURSES
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/3/2018

| Expenditure | Current Year | Previous Year | Income | Current Year | Previous Year |
|---------------------------|-----------------|------------------|--------------------------|-----------------|------------------|
| Electricity Exps | 4,49,039.00 | | Interest Earned | 19,80,503.00 | 18,30,666.00 |
| Contingency | | 7,253.00 | Income From fee | 3,29,57,686.00 | 11,15,60,575.00 |
| Equipment | | | Misc Income Registration | - | 1,43,200.00 |
| M-Phil DLISC | | | Water Charges | - | 3,291.00 |
| Furniture | | | Misc Income | - | 1,24,500.00 |
| Guest Faculty | 37,61,048.00 | | Misc Income Interest | - | 3,280.00 |
| Guest Faculty CMCA | | 1,11,958.00 | | | |
| Transfer to Amethi Centre | | 40,000.00 | | | |
| Transfer to JRF | | 1,22,666.00 | | | |
| Brain Science | 2,33,000.00 | | | | - |
| New Course Exps | 2,44,609.00 | | | | |
| Books & Journal | | 25,46,722.00 | | | |
| Ta to Exam Moderator | 15,512.00 | 1,24,716.00 | | | |
| Remuneration | 34,050.00 | | | | |
| Bank Charges | 21,508.00 | 2,910.00 | | | |
| Atomic & Mol. Physics | | 1,41,666.00 | | | |
| Basic Science | 3,72,000.00 | 8,29,000.00 | | | |
| BBA LLB & LLM | 14,66,000.00 | 30,69,341.00 | | | |
| CMCA | | 3,76,000.00 | | | |
| CPLGS | | | | | |
| Cyber Law & MIS | | 1,39,000.00 | | | |

| | | | | | |
|----------------------------|-----------------------|------------------------|--------------|-----------------------|------------------------|
| Energy & environment | 1,24,000.00 | 2,14,000.00 | | | |
| Equipment | | | | | |
| Financial Economics | | | | | |
| Food Microbiology & Tox | 2,72,059.00 | 5,13,000.00 | | | |
| Food Sc. & Technology | 1,91,000.00 | 4,17,161.00 | | | |
| Forensic Sc. & Criminology | 3,54,000.00 | 4,22,000.00 | | | |
| Geology | 27,32,615.00 | 7,05,651.00 | | | |
| LLM | 77,989.00 | | | | |
| Property & Water Taxes | 1,17,17,024.00 | | | | |
| Industrial Chemistry | | | | | |
| Industrial Microbiology | 7,26,000.00 | 4,50,000.00 | | | |
| Life Science | 1,17,000.00 | 3,23,000.00 | | | |
| Mba Hrm | | 25,49,002.00 | | | |
| M.Phil Chem. | | 75,000.00 | | | |
| M. Phil Economics | | | | | |
| M. Phil Statistics | | 75,000.00 | | | |
| M.Tech Computer Sc. | | 1,08,000.00 | | | |
| Nano Optoelectronics | | 1,60,000.00 | | | |
| Nano Sc & Nano Tech. | | | | | |
| Nuclear Medicine | | 25,000.00 | | | |
| Pharma Science | | 4,96,345.00 | | | |
| Polymer Chemistry | 1,93,000.00 | 4,67,000.00 | | | |
| Public Administration | 4,45,800.00 | 8,71,751.00 | | | |
| UIET | 47,13,560.00 | 1,11,14,548.00 | | | |
| Conference & Seminar | | 8,91,956.00 | | | |
| SURPLUS | 66,77,376.00 | 8,62,75,866.00 | | | |
| Total | 3,49,38,189.00 | 11,36,65,512.00 | Total | 3,49,38,189.00 | 11,36,65,512.00 |

BABA SAHEB BHIMRAO AMBEDKAR UNIVERSITY, LUCKNOW
NEW COURSES
RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR ENDED 31/03/2018

| Receipts | Current Year | | Previous Year | Payments | Current Year | | Previous Year |
|----------------------------|----------------|----------------|----------------|---------------------------|--------------|--|---------------|
| Opening Balance | | | | Adv To Staff | | | |
| Canara Bank A/c No-5295 | 5,47,05,260.00 | 4,58,01,957.00 | 4,58,01,957.00 | Electricity Exps | 4,49,039 | | |
| | | | | Contingency | | | 7,253 |
| | | | | Equipment | | | 64,31,880 |
| Grant Recd : | - | - | - | M-Phil DLISC | | | 40,000 |
| Grant Plan A/c | | | | Furniture | | | 7,36,976 |
| Grant in Aud | | | | Guest Faculty | 37,61,048 | | |
| | | | | Guest Faculty CMCA | | | |
| Interest Recd : | - | - | - | Transfer to Amethi Centre | | | 2,50,00,000 |
| Interest Received -SB A/C | 19,80,503.00 | 18,30,666 | 18,30,666 | Transfer to JRF | | | 50,00,000 |
| Interest Received -FDR A/C | | | | Brain Science | 2,33,000 | | 1,22,666 |
| | | | | Purchase Of Chemical | | | |
| Income From Fee | 3,29,57,686.00 | 11,15,60,575 | | New Course Exps | 2,44,609 | | |
| Misc Income Registration | | 1,43,200 | | Books & Journal | | | |
| Advance to staff | 2,989.00 | 4,68,324 | | Payment to house keeping | | | 25,46,722 |
| Security Deposit | | 32,913 | | B-Voc Lab Equipment | | | 10,00,000 |
| Transfer Fron EMF | | 2,95,056 | | Ta to Exam Moderator | 15,512 | | 1,11,958 |
| Water Charges | | 3,291 | | Remuneration | 34,050 | | 1,24,716 |
| Misc Income | | 1,24,500 | | Training Program CET | | | |
| Misc Income Interest | | 3,280 | 11,26,31,139 | Transfer To Non Plan A/c | 6,00,00,000 | | 4,00,00,000 |
| | | | | Bank Charges | 21,508 | | 2,910 |
| | | | | Basic Science | 3,72,000 | | 8,29,000 |
| | | | | BBA LLB & LLM | 14,66,000 | | 30,69,341 |

| | | | | | | | | |
|--------------|-----------------------|--|------------------------|---------------------------------|-------------|--------------------|-------------|---------------------|
| | | | | CMCA | | | 3,76,000 | |
| | | | | Cyber Law & MIS | | | 1,39,000 | |
| | | | | Energy & environment | 1,24,000 | | 2,14,000 | |
| | | | | Food Microbiology & Toxicology | 2,72,059 | | 5,13,000 | |
| | | | | Food Sc. & Technology | 1,91,000 | | 4,17,161 | |
| | | | | Forensic Sc. & Criminology | 3,54,000 | | 4,22,000 | |
| | | | | Geology | 27,32,615 | | 7,05,651 | |
| | | | | LLM | 77,989 | | | |
| | | | | Industrial Microbiology | 7,26,000 | | 4,50,000 | |
| | | | | Life Science | 1,17,000 | | 3,23,000 | |
| | | | | MBA HRM | | | 25,49,002 | |
| | | | | M. Phil Chem. | | | 75,000 | |
| | | | | M. Phil Statistics | | | 75,000 | |
| | | | | M. Tech Computer Sc. | | | 1,08,000 | |
| | | | | Nano Optoelectronics | | | 1,60,000 | |
| | | | | Nuclear Medicine | | | 25,000 | |
| | | | | Pharma Science | | | 4,96,345 | |
| | | | | Polymer Chemistry | 1,93,000 | | 4,67,000 | |
| | | | | Public Administration | 4,45,800 | | 8,71,751 | |
| | | | | UIET | 47,13,560 | | 1,11,14,548 | |
| | | | | Conference & Seminar | | | 8,91,956 | |
| | | | | Property & Water Tax | 1,17,17,024 | 8,82,60,813 | | 10,55,58,502 |
| | | | | | | | | |
| | | | | <u>Closing Balance:-</u> | - | - | - | - |
| | | | | Canara Bank A/c No-5295 | | 13,85,625.00 | | 5,47,05,260 |
| | | | | | | | | |
| Total | 8,96,46,438.00 | | 16,02,63,762.00 | Total | | 8,96,46,438 | | 16,02,63,762 |

SIGNIFICANT ACCOUNTING POLICIES AND NOTE ON ACCOUNTS

NOTES ON THE BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT ALONGWITH RECEIPTS & PAYMENTS ACCOUNT FORMING PART OF THE ANNUAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018

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.

2. REVENUE RECOGNITION

- i. Fees from Students (except Tuition Fees), Sale of Admission Forms, Royalty and Interest on Saving Bank account are accounted on cash basis.
- ii. Income from Building and Other Property and Interest on Investment (except of Endowment Funds) are accounted on accrual basis.
- iii. Investment against most of the individual Endowment Funds are small and moreover, presenting the income with inclusion of accrued interest would also not reflect correctly the amount actually available for expenditure on the objects of the respective funds.
- iv. Interest on interest bearing advances to staff for House Building, Purchase of vehicles and Computers is accounted for on accrual basis every year, though the actual recovery of interest starts after the full repayment of the Principal.

3. FIXED ASSETS AND DEPRECIATION

- i. 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.
- ii. Gifted/ Donated assets are valued at the declared value where available; if not available the value is estimated based on the present market value and the physical condition of the asset. They are set-up by credit to Capital Fund and merged with the fixed assets of the University. Depreciation is charged at the rates applicable to the respective assets as per directives of UGC/MHRD.
- iii. Expenditure on acquisition of software has been separated from computers and peripherals, as apart from being intangible assets, the rate of obsolescence in respect of these software is very high. Depreciation is provided in respect of software at a higher rate of 40%.
- iv. Depreciation is provided for the whole year on additions during the year.
- v. 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. Thereafter, depreciation is calculated on the additions of each year separately at the rate of depreciation applicable for that asset head.

- vi. All fixed Assets are Valued at cost less accumulated depreciation. No Depreciation has been charged on Lease hold land.
- vii. Depreciation on fixed assets is provided on straight line method at the rate provided by the Ministry / UGC.

4. STOCKS: expenditure on purchase of chemicals, glassware, publication and other stores is accounted as revenue expenditure, except that the value of closing stocks held on 31st March 2018 is set up as inventories by reducing the corresponding Revenue Expenditure on the basis of information obtained from Schools and Departments.

5. RETIREMENT BENEFITS

Retirement benefits i.e. pension, gratuity and leave encashment are provided on the basis of actuarial valuation Capitalized Value of pension and gratuity received from previous employers of the University employees, who have been absorbed in the University, are credited to the respective Provision Accounts. Pension contribution received in respect of BBAU employees on deputation is also credited to the Provision for Pension Account.

6. INVESTMENT

- i. Long term investments are carried at their cost or face value whichever is lower.
- ii. Short Term Investment is carried at their cost or market value (if quoted) whichever is lower.

7. CORPUS FUND was established in 1996-97. Matching Contribution from University Grants Commission, University's share of Consultancy fees and contribution from Research Projects are treated as addition to Corpus fund.

Income from investment of the fund is added to the fund. The Corpus Fund is utilized for both Revenue and Capital expenditure based on the guidelines issued by the University Grants Commission and the Executive Council of the University from time to time. The assets created out of the Corpus Fund are merged with the assets of the University by crediting an equal amount to the Capital Fund. The balance in the Corpus Fund which is carried forward is represented by the balance in a Separate Bank Account, Investment in Fixed Deposits with the Bank and Accrued interest on investment (Current Assets).

8. The following long terms funds are earmarked for specific purposes. Each of the funds has a separate bank account. Those with large balances also have investment in Term Deposits with Bank. The income from investment / advances (House Building & Conveyance) on accrued basis and interest on savings Bank Account are credited to the respective Funds. The expenditure and advances (in the case of House Building & Conveyance Advance Funds) are debited to the fund. The assets created out of Earmarked Funds are merged with the assets of the University by crediting an equal amount to the Capital Fund. The balance in the respective funds is carried forward and is represented on the assets side by the balance at Bank, Investment and accrued interest (Current Assets).

9. A new corpus in the name of “**Shri R.D. Sonkar Founder Samta Samaj Award**” to the topper of School for Ambedkar Studies has been created for which a sum of Rs.5,00,000 lakhs has been received from Samta Samaj, Uttar Pradesh Lucknow

The income from investment of each Endowment fund is added to the fund. The interest on Saving Bank A/c is allocated to respective Endowment funds on cash basis. The balance is represented by Investment in FDR and balance in the saving bank Account of respective Endowment Fund.

9. GOVERNMENT AND UGC GRANTS

i. Government Grants and UGC grants are accounted on realization basis. However, where a sanction for release of grant pertaining to the financial year is received before 31st March 2018 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 recoverable from the Grantor.

ii. To the extent utilized towards capital expenditure, (on accrual basis) Government Grants and Grants from UGC are transferred to the Capital Fund.

iii. Government and UGC grants for meeting Revenue Expenditure (on accrual basis) are treated, to the extent utilized, as income of the year in which they are realized.

iv. Utilized Grants (including advances paid out of such Grants) are carried forward and exhibited as a liability in the Balance Sheet.

10. INVESTMENT OF EARMARKED FUNDS AND INTEREST INCOME ACCRUED ON SUCH INVESTMENT:

To the extent not immediately required for expenditure, the amount available against such funds are invested for fixed term with different Nationalized Banks, leaving the balance in Saving Bank Accounts.

Interest received, interest accrued and due and interest accrued but not due on such investments are added to the respective funds and not treated as income of the University.

11. SPONSORED PROJECTS

i. In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the head “Current Liabilities and Provision – Current Liabilities – Other Liabilities – Receipt 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.

ii. In addition to the Earmarked Fund for the Junior Research Fellowship funded by the University Grants Commission Fellowship 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 Fellowship and Scholarships which may include allowances for contingent expenditure by the fellows and scholars.

- iii. The University itself awards Fellowship and Scholarships, which are accounted as academic expenses of the University.

12. INCOME TAX

The income of the University is exempted from Income Tax under section 10(23c) of the Income Tax Act. No provision for Income Tax is therefore, made in the Books of Accounts.

SCHEDULE: 24:

CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

1. Notes

- i. Figures of the previous year have been regrouped to make them comparable with that of the current year.
- ii. The Rectification in respect of the Annual Accounts of Previous Year has been made on the basis of the CAG Audit Observations/ Suggestions.
- iii. Certificates of the AG Office, Allahabad on such Annual Accounts have been duly considered with, while preparing the Annual Accounts of Financial Year 2017-18 and such figures have been regrouped, wherever necessary.

2. Contingent Liabilities

- i. As on 31-03-2018, 55 suits (approx) filed against BBAU, by former/ present employees of BBAU, tenants and contractors and three arbitration cases with a contractor, were pending for decisions. The suits filed by employees were establishment related viz promotions, increment, pay scales, termination etc. The quantum of the claims is not ascertainable.
- ii. Letters of credit opened by the bank on behalf of BBAU and outstanding on 31-03-2018 Rs. NIL (Previous year NIL)

3. CAPITAL COMMITMENTS

The Value of contracts remaining to be executed on Capital Account and not provided is yet to be ascertained as on 31-03-2018.

4. FIXED ASSETS:

- i. Additions in 2017-18 to fixed assets in Schedule 4(others) include Assets (Rs.9.16 crore) purchase out of the XII Plan Fund, Assets (Rs.3.65 crore) purchase out of Amethi Fund, and Library Books and other assets of the value of Rs. NIL gifted to the University. The Assets have been set up by credit to Capital Fund except that met from University's Funds.

- ii. In the balance sheet as on 31-03-2018 and the balance sheet of earlier years, Fixed Assets created out of plan funds and Fixed Assets created out of plan funds were not exhibited distinctly. The additions during the year from 2017-18, from plan, non plan funds and other funds, and the depreciation on those additions respectively have been exhibited distinctly in the main schedule of Fixed Assets (Schedule 4).

5. GRANTS :

- i. Plan Grant to the extent of Rs.Nil Crore were sanctioned by UGC in 2017-18 to create Infrastructure and incur recurring expenditure, to meet the requirement of increase in the number of seats for Other Backward Castes (OBC). The capital expenditure (Rs. Nil Crore) is to be incurred during 3 years from 2012-13 and the recurring expenditure (Rs. Nil Crore) in 5 year from 2012-13. Out of this a sum of Rs.NIL Crore was released during the year 2015-16. This grant has been accounted separately and distinctly under the head Infrastructure Development Fund in Schedule (Grants / Subsidies).
- ii. The opening balance of Non Plan Grants of Rs.4.56 crore represents closing balance of Non Plan Grant as on 31.03.2017 carried forward to Financial Year 2017-18. This has been accounted for on accrual basis (Accounting Policy 9.1) and has been carried forward as unutilized grants.

6. DEPOSIT LIABILITIES: The Amount outstanding as Earnest Money Deposit & Security Deposits was reconciled with subsidiary ledgers. The amount of Rs. Nil crores towards unclaimed deposits, prior to the financial Year 2017-18 was transferred to Revenue Accounts and accounted as Miscellaneous Income for the year 2017-18.

7. CURRENT ASSETS, LOAN AND ADVANCES

In the opinion of the Management, the current assets, loan and advances have a value on realization in the ordinary course, equal at least to the aggregate amount shown in the balance Sheet.

8. The details of balance in Saving bank Account, Current Account (Pension) and Fixed deposits Account with bank are enclosed as attachment 'A'.

9. Previous year's figures have been regrouped wherever necessary.

10. Figures in the Final accounts have been rounded off to the nearest rupee.

11. Schedules 1 to 21 are annexed to and form as integral part of the balance Sheet at 31st March 2018 and the Income Expenditure account for the year ended on that date.

12. As the Provident Fund Accounts and the New Pension Scheme Account are owned by the members of those funds and not by the University, these accounts were separated from the University's Accounts from 2012-13 onwards. However, a Receipts & Payments Accounts, an Income & Expenditure Account (on accrual basis) and a balance sheet of the Provident Fund Accounts as well as the New Pension Scheme for the year 2017-18

have been attached, to the University's Accounts A large portion of the New pension Scheme funds (Rs.2.59 crores) in respect of 175 employees who have been allotted PRAN numbers has been transferred up to 31-3-2018 to National Securities Depository Limited (NSDL) – Central record keeping Agency (CRA). The balance held in New Pension scheme in the University in respect of about 25 members will be transferred in 2017-18 since the PRAN numbers are not allotted by the agency/ not provided by the employee to the University.

**SEPARATE AUDIT REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA ON
THE ACCOUNTS OF THE BABASAHEB BHIMRAO AMBEDKAR UNIVERSITY, LUCKNOW
FOR THE YEAR ENDED 31 MARCH, 2018**

1. We have audited the attached Balance Sheet of the Babasaheb Bhimrao Ambedkar University, Lucknow (University) as at 31 March 2018, the Income and Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 19 (2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 30(1) of the Babasaheb Bhimrao Ambedkar University, Act, 1994. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statement based on our audit.
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 transactions with the regard to compliance with the law, Rules & Regulation (Property and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. The standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that:
 - i We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - ii The Balance sheet, Income and Expenditure Account and Receipts and Payments Account and Schedules to the Balance sheet dealt with by this report have been drawn up in the format of Financial Statement for Central Higher Educational Institutions issued by MHRD except those mentioned in observation nos. (C.1) and (C.2).
 - iii In our opinion, proper books of accounts and other relevant records have been maintained by the Babasaheb Bhimrao Ambedkar University, Lucknow as required under Section 30(1) of the Babasaheb Bhimrao Ambedkar University Act, 1994 in so far as it appears from our examination of such books.
 - iv We further report that:

(A) Balance Sheet

- (A.1) An amount of ₹ 4.69 lakh of earnest money/security deposit was shown in the Liability side of Balance sheet of 'Provident Fund Account' instead of main Balance Sheet. This resulted in understatement of 'Capital Fund' and 'Current Assets' (Bank account) of the main Balance Sheet by ₹ 4.69 lakh each.

- (A.2) The University has charged depreciation on 'Girls Hostel' at the rate of 5 percent instead of 2 percent as prescribed by MHRD, due to which the depreciation was overcharged by ₹ 25.24 lakh. This caused understatement of 'Assets' and 'Capital Fund' by ₹ 25.24 lakh each.
- (A.3) The University has charged depreciation on 'Furnishing of Council Halls' and 'Furnishing of Building Hall SES' at the rate of 5 per cent instead of 7.5 percent, as prescribed by MHRD, due to which the depreciation was undercharged by ₹ 0.59 lakh. This resulted in overstatement of 'Assets' and 'Capital Fund' by ₹ 0.59 lakh each.
- (A.4) The University paid ₹ 11.45 lakh to NBCC and ₹ 2.64 lakh to UPRNN as consultation fee (Schedule-4) and capitalised it instead of showing it as administrative and general expenses. This resulted in understatement of the 'Administrative and General Expenses' by ₹ 14.09 lakh and overstatement of Fixed Assets by ₹ 13.81 lakh. Consequently, the depreciation has been overcharged by ₹ 0.28 lakh.
- (A.5) The University received 'Books & Journals' valuing ₹ 1.96 lakh as gift/donation but not taken into the Balance Sheet. This resulted in understatement of 'Capital Fund' by ₹ 1.96 lakh and 'Fixed Assets' by ₹ 1.76 lakh. The depreciation has, however, been uncharged by ₹ 0.20 lakh.
- (A.6) The University reflected ₹ 1.00 crore addition to the Fixed Asset (Schedule-4) for site/campus development and ₹ Nil for electrical installation but as per records of 'Engineering Department' an amount of ₹ 1.30 crore was incurred for civil work and ₹ 0.33 crore for electric work (capital). This resulted in a difference of ₹ 0.63 crore which needs to be reconciled.

(B) Income and Expenditure Account

An amount of ₹ 1.48 crore is depicted under the head 'Income from investment' in Income and Expenditure Account. As per the records of investment the total income from investment in FY 2017-18 is ₹ 0.34 crore. This resulted in a difference of ₹ 1.12 crore which needs to be reconciled.

(C) General

- (C.1) The Schedule -2A (Earmarked/Endowment Fund), Schedule-4A (Plan), Schedule-4B (Non Plan), Schedule-4C (Intangible Assets), Schedule 4D (Others), Schedule-4C (i) (Patents & copyrights), Schedule-5 (Investment from Earmarked/Endowment Funds), Schedule-6 (Investment others) and Schedule-10A (Employees Retirement and Terminal Benefits) are not annexed in the Annual Account.
- (C.2) In Schedule-4 (Fixed Assets), the Intangible Assets are not booked under the separate heads (i.e. Intangible Assets. E-Journals and Patents), which is not as per norms of MHRD guidelines.
- (C.3) The University showed lease hold land valued at ₹ 14.66 crore. The University has, however, not disclosed the nature of lease (whether perpetual) in its notes to account due to which its amortization could not be ascertained.
- (C.4) The University has shown ₹ 71.83 lakh as 'Fixed Assets (Previous year Adjustment)' (Schedule 4) from the last three years in the Balance Sheet. The University has, however, not given any 'Notes to Accounts' in this regard due to which the veracity of adjustment valuing to ₹ 2.16 crore (71.83*3= ₹ 215.49 lakh) could not be ascertained

(D) Grants-in-aid/Subsides

The University is mainly funded by Grants-in-aid from UGC. During the financial year 2017-18, the University received ₹ 67.95 crore { XI Plan ₹ 0.09 crore + XII Plan ₹ Nil+ Non Plan ₹ 12.12+ Salary ₹ 31.68 crore+ Capital Account ₹ 15.00 crore+ Pension Fund ₹ 1.75 crore + Other (EMF) ₹ 7.31 crore } and generated funds of ₹ 40.12 crore { XI Plan ₹ 1.87 crore +XII Plan ₹ 0.48 crore + Non-Plan ₹ 21.22 Crore+ salary ₹ 9.90 crore + Capital Account ₹ 0.25 crore + Pension Fund ₹ 0.05 crore + Other (EMF) ₹ 6.35 crore } from internal sources. The University is having opening balance of grant-in-aid of ₹ 39.86 crore (XI Plan ₹ 0.30 crore + XII Plan ₹ 16.22 crore +Non –plan ₹ 4.58 crore + Salary ₹ Nil+ Capital Account ₹ Nil + Pension Funds of ₹ 0.13 crore+ Other (EMF) ₹ 18.63 crore.) Out of total available funds of ₹ 147.93 crore, the university incurred an expenditure of ₹ 112.76 crore { XI Plan ₹ 1.52 crore + XII Plan ₹ 10.12 crore +Non–plan ₹ 36.16 crore+ Salary ₹ 35.25 crore+ Capital Account ₹ 4.32 crore + Pension Fund ₹ 1.21 crore + Others (EMF) ₹ 24.18 crore} leaving a closing balance of ₹ 35.17 crore { XI Plan ₹ 0.75 crore + XII Plan ₹ 6.58 crore+ Non-plan ₹ 1.86 crore + Salary ₹ 6.34 crore + Capital Account ₹ 10.92 crore + Pension Fund ₹ 0.72 crore + Others(EMF) ₹ 8.00 crore}.

- v. Subject to our observation in the proceeding paragraphs, we report that the Balance Sheet, Income and Expenditure Accounts 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, the said financial statements read together with the Accounting Policies and Notes to Accounts , and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India;
- a) In so far as it related to the Balance Sheet, of the state of affairs of the University as at 31 March,2018 and
- b) In so far it relates to Income and Expenditure Account of the ‘deficit’ for the year ended on that date.

For and on behalf of the C& AG of India

Place : Lucknow

Date: 5.10.18



Principal Director of Audit (Central)

ANNEXURE

1. Adequacy of Internal Audit System

The University does not have 'Internal Audit System'. The internal audit of University has not been conducted since its inception up to 2017-18. Besides, the internal audit manual has not been prepared.

2. Adequacy of Internal Control System

Internal Control System of the University reflected following deficiencies:

- Non recovery of Loan & Advance valued ₹ 22.12 crore (Schedule-5A).
- The compliance of audit comments of the previous SAR (2016-17) has not been done.

3. System of Physical Verification of Fixed Asset

Physical verification of fixed assets was not carried out by the University during the year 2017-18.

4. System of Physical Verification of Inventories

Physical verification of Inventory was not carried out by the University during the year 2017-18.

5. Regularity in payment of Statutory Dues

An amount of ₹ 25.64 Lakh is disclosed in Schedule-3 (Current Liabilities & Provisions) performing to the statutory dues related to State Government (₹ 23.05 lakh), LIC (₹ 0.28 Lakh), Service Tax (₹ 2.31 Lakh). These statutory dues are depicted outstanding for the last three accounting years.

Dy. Director(CE)



BABASAHEB BHIMRAO AMBEDKAR UNIVERSITY

(A Central University)

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