BABASAHEB BHIMRAO AMBEDKAR UNIVERSITY

(A Central University)

Vidya Vihar, Raebareli Road

LUCKNOW

BABASAHEB
BHIMRAO
AMBEDKAR
UNIVERSITY

LUCKNOW

प्रज्ञा शील करुणा

ESTABLISHED 1996

Annual Accounts for the year 2021-22

Finance Officer
Baba Saheb Bhimrao Ambedkar
University, Raibareli Road
Lucknow

Registrar
Babasaheb Bhimrao Ambedkar University
Vidya Vihar Raebareli Road
Lucknow 226025

INDEX

S. No	Particulars	Page No.
1	Balance Sheet	1
2	Income & Expenditure Account	2-3
	Schedules forming Part of Balance Sheet as at 31.03.2022	
3	Schedule 1 - Capital Fund/Corpus Fund	5
4	Schedule 2 - Earmarked/Endowment Funds	6
5	Schedule 2A - Endowment Funds	7
6	Schedule 3 - Current Liabilities and Provisions	8-9
7	Schedule 3(a) - Sponsored Projects	10
8	Schedule 3(b) - Sponsored Fellowships and Scholarships	11
9	Schedule 3(c) - Unutilised grants from UGC, Government of India and State Government	12-13
10	Schedule 4 - Fixed Assets	14-19
11	Schedule 4 A - PLAN	20
12	Schedule 4 B – NON PLAN	21
13	Schedule 4 C - Intangible Assets	22
14	Schedule 4 C(i) - Patents and Copyrights	23
15	Schedule 4 D - Others	24
16	Schedule 5 - Investments from Corpus Fund and Earmarked / Endowment Funds	25
17	Schedule 6 - Investments -Others	26
18	Schedule 7 - Current Assets, Loans & Advances	27-29
19	Schedule 8 - Loans & Advances	30-31
	Schedules forming Part of Income & Expenditure Account for the year ended 31st March, 2022	
20	Schedule 9 - Academic Receipts	33-34
21	Schedule 10 - Grants/Subsidies (Irrevocable Grants and subsidies received)	35
22	Schedule 11 - Income from Investments	36

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Registrar
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Vidya Vihar Raebareli Road
Lucknow 226025

23	Schedule 11(A) - Income from Royalty, Publications etc.	37
24	Schedule 12 - Interest Earned	38
25	Schedule 13 - Other Income	39-40
26	Schedule 14 - Prior Period Income	41
27	Schedule 15 - Staff Payments & Benefits (Establishment Expenses)	42
28	Schedule 15 A - Employees Retirement & Terminal Benefits	43
29	Schedule 16 - Academic Expenses	44-45
30	Schedule 17 - Administrative Expenses	46-47
31	Schedule 18 - Transportation Expenses	48
32	Schedule 19 - Repairs & Maintenance	49
33	Schedule 20 - Finance Cost	50
34	Schedule 21 - Other Expenses	51
35	Schedule 22 - Prior Period Expenses	52
36	Receipts and Payments Account	53-54
	Accounts of Provident Funds and New Pension Scheme	
37	Balance Sheet - Provident Fund Account	55-56
38	Income & Expenditure Account - Provident Fund Account	57
39	Receipts & Payments Account - Provident Fund Account	58
40	Balance Sheet - New Pension Scheme	59
41	Income & Expenditure Account - New Pension Scheme	60
42	Receipts & Payments Account - New Pension Scheme	61
43	Notes to Accounts	62-66

Finance Officer
Baba Saheb Bhimrao Ambedkar
University, Raibareli Road
Lucknow

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Babasaheb Bhimrao Ambedkar University
Vidya Vihar Raebareli Road
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BABASAHEB BHIMRAO AMBEDKAR UNIVERSITY, LUCKNOW
BALANCE SHEET AS AT MARCH 31, 2022

Amount in Rs.

SOURCES OF FUND	Schedule	Current Year	Previous Year
Capital Fund/Corpus Fund	1	2,48,78,40,023.11	2,56,45,18,686.73
Designated/Earmarked / Endowment Funds	2	4,35,32,417.87	5,64,56,490.66
Current Liabilities & Provisions	3	73,53,47,512.71	63,95,71,944.71
Previous Year Adjustment			
Total		**3,26,67,19,953.69**	**3,26,05,47,122.10**
APPLICATION OF FUNDS			
FIXED ASSETS			
Tangible Assets	4D	2,17,31,56,865.12	1,97,47,75,521.31
Intangible Assets	4D	1,11,198.75	1,85,331.25
Capital Work in Progress	4D	55,03,94,518.00	51,49,94,518.00
Fixed Assets(Previous Year Adjustment)			
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	5		
Long Term			
Short Term			
INVESTMENTS -OTHERS	6		
CURRENT ASSETS	7	50,98,50,209.60	51,95,26,534.32
LOANS, ADVANCES & DEPOSITS	8	3,32,07,162.22	25,10,65,217.22
Total		**3,26,67,19,953.69**	**3,26,05,47,122.10**
Significant Accounting Policies	23		
Contingent liabilities & Notes to Accounts	24		

Finance Officer
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BABASAHEB BHIMRAO AMBEDKAR UNIVERSITY, LUCKNOW
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

Amount in Rs.

Particulars	Schedule	Current Year	Previous Year
A. Income			
Academic receipts	9	18,32,53,923.08	12,12,50,103.74
Grants in aid / subsidies	10	88,84,91,239.00	72,76,28,418.00
Income from Investments	11	-	1,99,757.00
Interest earned	12	(49,11,603.80)	32,53,075.00
Other Income	13	1,65,20,466.00	41,74,283.00
Prior Period Income	14	3,41,672.00	
Total (A)		**1,08,36,95,696.28**	**85,65,05,636.74**
B. Expenditure			
Staff Payments & Benefits(Establishment Expenses)	15	74,42,33,224.00	61,03,07,207.13
Academic expenses	16	7,99,90,938.00	7,63,35,045.00
Administrative and General Expenses	17	24,28,11,949.00	13,13,46,063.10
Transportation Expenses	18	10,10,723.00	1,53,305.00
Repairs and Maintenance	19	2,72,77,100.00	1,73,87,807.00
Finance Costs	20	45,276.20	72,585.61
Depreciation	4D	6,16,85,822.69	5,98,31,633.98
Other Expenses	21		
Prior Period expenditure	22	98,40,782.03	
Total (B)		**1,16,68,95,814.92**	**89,54,33,646.82**
Balance being excess of Income over Expenditure (A-B)			
Transfer to/ from Designated Fund			
Building Fund			
Others (Specify)			
Balance being surplus / (Deficit) carried to Capital Fund		**(8,32,00,118.64)**	**(3,89,28,009.08)**

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2

Registrar
Babasaheb Bhimrao Ambedkar University
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Significant Accounting Policies	23		
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Schedules forming Part of Balance Sheet as at 31.03.2022

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Schedule 1 – Capital Fund/Corpus Fund

Particulars		Current Year	Previous Year
	Balance at the beginning of the year	2,56,45,18,686.73	2,50,54,38,057.84
Add:	Contributions towards Corpus/Capital Fund		
Add:	Grants from UGC, Govt. of India, and State Govt. to the extent utilized for capital expenditure		
Add:	FDR/FDR Interest	86,38,084.00	12,39,39,817.00
Add:	Books received	1,53,168.00	84,024.00
Add:	Excess income booked in previous years		(4,50,00,000.00)
Add:	Depreciation Charged @2% on site development added back.	(22,69,796.97)	1,89,84,796.97
Add:	Excess of Income over expenditure transferred from the Income and Expenditure A/c	(8,32,00,118.64)	(3,89,28,009.08)
	Total	**2,48,78,40,023.11**	**2,56,45,18,686.73**
(Deduct)	Deficit transferred from the Income & expenditure account		
Balance at the year end		**2,48,78,40,023.11**	**2,56,45,18,686.73**

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Schedule 2: Earmarked/Endowment Funds

Amount in Rs.

Particulars	Fund AAA	Fund BBB	Fund CCC	Current Year	Previous Year
A.					
a) Opening balance	4,72,95,142.16	91,61,347.31		5,64,56,489.47	3,16,34,123.16
b) Additions during the year	3,36,05,222.00	45,81,920.40		3,81,87,142.40	6,86,41,032.50
c) Income from investments made of the funds		-		-	1,75,401.00
d) Accrued Interest on Advances	-	-		-	-
e) Interest on Savings Bank a/c/FDR's	13,58,103.00	1,40,482.00		14,98,585.00	15,06,629.00
f) Other Additions	25,000.00	-		25,000.00	50,700.00
g) FD Mature	3,97,77,738.00	-		3,97,77,738.00	1,90,50,000.00
h) Advance to Staff	2,82,325.00	-		2,82,325.00	31,78,507.00
Total (A)	12,23,43,530.16	1,38,83,749.71		**13,62,27,279.87**	**12,42,36,392.66**
B. Utilisation/Expenditure towards objectives of funds					
i) Revenue expenditure	2,90,43,513.00	26,829.00		2,90,70,342.00	4,01,60,516.00
ii) Capital Expenditure	2,15,26,012.00	-		2,15,26,012.00	68,68,384.00
iii) Investment FDR	3,97,77,738.00	-		3,97,77,738.00	1,30,46,865.00
iv) Advance to staff	19,78,770.00	-		19,78,770.00	40,58,737.00
v) Amount Transfer	-	-		-	15,00,000.00
vi) Loan (SHRI OM AWASTHI)	-	3,42,000.00		3,42,000.00	21,45,400.00
Total (B)	9,23,26,033.00	3,68,829.00		**9,26,94,862.00**	**6,77,79,902.00**
				-	-
Closing balance at the year end (a - b)	**3,00,17,497.16**	**1,35,14,920.71**		**4,35,32,417.87**	**5,64,56,490.66**
Represented by				-	
Cash And Bank Balance	3,00,17,497.16	1,35,14,920.71		**4,35,32,417.87**	**5,64,56,490.66**
Investments					
Interest accrued but not due				-	
Total	**3,00,17,497.16**	**1,35,14,920.71**		**4,35,32,417.87**	**5,64,56,490.66**

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Schedule 2A
ENDOWMENT FUNDS

1. Sr. No.	2. Name of the Endowment	Opening Balance		Additions during the Year		Total		9. Expenditure on the object during the year	Closing Balance		Total (10+11)
		3. Endowment	4. Accumulated Interest	5. Endowment	6. Interest	7. Endowment	8. Accumulated Interest		10. Endowment	11. Accumulated Interest	
1	Corpus Fund	60,768.00			1,472.00	60,768.00	1,472.00	25,590.00	35,178.00	1,472.00	36,650.00

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Schedule 3- Current Liabilities and Provisions

A. Current Liabilities		31.03.2022	Additions	31.03.2021
1.	**Deposits from staff**	-		-
2.	**Deposits from students**	2,305.00		2,305.00
3.	**Sundry Creditors**	-		-
	a) For Goods & Services	-		-
	b) Others	-		-
4.	**Deposits-Others (including EMD, Security Deposit)**	77,35,538.00	23,95,595.00	53,39,943.00
5.	**Statutory liabilities (GIS, GPF, TDS, Work contract Tax, etc.)**	-		-
	Overdue	1,97,414.00		1,97,414.00
	GPF	1,75,33,921.00	93,259.00	1,74,40,662.00
	CPF	69,14,495.00		69,14,495.00
	PF Liability	2,49,90,675.00		2,49,90,675.00
	NPS Liability	1,97,21,001.71	1,00,50,015.00	96,70,986.71
	Others	-		-
6. Other current liabilities		-		-
	Received from UGC	-		-
	Transferred to Recurring	-		-
	Loan From Capital to recurring	-		-
	Return to Capital by Recurring	-		-
	Receipts against Sponsored Fellowship & Scholarships	-		-
	Unutilised Grants	-		-
	Medical Advance	-	(2,76,207.00)	2,76,207.00
	Amount Payable to State Government	23,05,065.00		23,05,065.00
	Fund Transfer	10,16,05,056.00	-	10,16,05,056.00
	CEA Recovery-Non Plan	-	(7,871.00)	7,871.00
	Maintenance Allowance	-	(74,000.00)	74,000.00
	LIC	-	(28,505.00)	28,505.00
	Retention Money	26,295.00	3,36,455.00	(3,10,160.00)
	Penalty	9,50,427.00	92,60,877.00	(83,10,450.00)
	Donation	-	(68,568.00)	68,568.00

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	Service Tax	-	(2,31,296.00)	2,31,296.00
	Grants in Advance	-		-
	Other Funds	-		-
	Withheld Amount	1,30,76,353.00	(44,858.00)	1,31,21,211.00
	Other Liabilities	-		-
Total (A)		**19,50,58,545.71**	**2,14,04,896.00**	**17,36,53,649.71**
B. Provisions				
	GST	(97,493.00)	-	(97,493.00)
	Pension	42,31,88,409.00	5,76,52,730.00	36,55,35,679.00
	Gratuity	7,87,64,645.00	55,36,909.00	7,32,27,736.00
	Superannuation/Pension	-		-
	Pay Academic	1,36,32,101.00		1,36,32,101.00
	Caution Money	37,45,600.00	15,65,900.00	21,79,700.00
	Family Pension	2,26,143.00		2,26,143.00
	Bonus/ HRA Recovery	5,94,639.00		5,94,639.00
	Pay V.C Office	4,52,570.00	1,73,073.00	2,79,497.00
	Pay Finance & Registrar Office & Media Centre	69,22,764.00	22,89,439.00	46,33,325.00
	Pay Statutory Officers	5,28,734.00	48,771.00	4,79,963.00
	Pay- CSSEIP Non Teaching	3,78,153.00	31,463.00	3,46,690.00
	Pay Non Teaching	7,04,480.00		7,04,480.00
	Pay Teaching	1,02,65,346.00	68,84,291.00	33,81,055.00
	Pay- CSSEIP Teaching	4,93,828.00	71,589.00	4,22,239.00
	Others	3,72,541.00		3,72,541.00
	Pay RCA	1,16,507.00	1,16,507.00	-
Total (B)		**54,02,88,967.00**	**7,43,70,672.00**	**46,59,18,295.00**
		-		
Total (A + B)		**73,53,47,512.71**	**9,57,75,568.00**	**63,95,71,944.71**

Note: Unutilized grants will include grants received in advance for next year.

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Vidya Vihar Raebareli Road
Lucknow 226025

Schedule: 3(a): Sponsored Projects

1. Sr.No.	2. Name of the Project			5. Receipts / Recoveries during the Year	6. Total	7. Expenditure during the Year	Closing Balance	
		3. Credit	4. Debit				8. Credit	9. Debit

Notes:

1. The Projects may be listed agency wise, with sub-totals for each agency.
2. The total of Col 8 (Cr) will appear under the above head on the liabilities side of the Balance Sheet.(Schedule 3)
3. The total of Col 9 (Dr) will appear as Receivables and under "Current Assets, Loans & Advances - B. Loans & Advances" on the Assets side of the Balance Sheet.

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Registrar
Babasaheb Bhimrao Ambedkar University
Vidya Vihar Raebareli Road
Lucknow 226025

Schedule: 3(b): Sponsored Fellowships and Scholarships

1. Sr.No.	2. Name of Sponsor			Transaction during the year.		Closing Balance as on 31.03.20..	
		3. Credit	4. Debit	5 Credit	6 Debit	7. Credit	8. Debit
1 2 3	University Grants Commission Ministry Others (Specify Individually)						
	Total						

Notes:

1. The total of Col 7 (Cr) will appear under the above head on the liabilities side of the Balance Sheet.(Schedule 3)

3. The total of Col 8 (Dr) will appear as Receivables and under "Current Assets, Loans & Advances - B. Loans & Advances" on the Assets side of the Balance Sheet.

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Registrar
Babasaheb Bhimrao Ambedkar University
Vidya Vihar Raebareli Road
Lucknow 226025

Schedule 3(c): Unutilised grants from UGC, Government of India and State Government

Amount in Rs.

	Current Year	Previous Year
A Plan grants: Govt. of India		
Balance B/F		
Add: Receipts during the year		
Total (a)		
Less: Refunds		
Less: Utilized for Revenue expr.		
Less: utilized for capital expr		
Total (b)		
Unutilized carried forward Total (a-b)		
B UGC grants: Plan		
Balance B/F		
Receipts during the year		
Total (c)		
Less: Refunds		
Less: Utilized for Revenue expr.		
Less: utilized for capital expr.		
Total (d)		
C UGC grants: Non Plan		
Balance B/F		
Receipts during the year		
Total (e)		
Less: Refunds		

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Baba Saheb Bhimrao Ambedkar

Registrar
Babasaheb Bhimrao Ambedkar University

	Less: Utilized for Revenue expr.		
	Less: utilized for capital expr.		
	Total (f)		
	Unutilised carried forward * Total (e-f)		
D	Grants from State Govt		
	Balance B/F		
	Add: Receipts during the year		
	Total (g)	-	-
	Less: utilized for Revenue expr		
	Less: utilized for Capital expr.		
	Total (h)	-	-
	Unutilized carried forward Total (g-h)	-	-
	* Grand Total (A+B+C+D)	,,,	,,,

Notes:-

1. Unutilized grants includes advances on Capital Account.
2. Unutilized grants include grants received in advance for the next year.
3. Unutilized grants are represented on the asset side by Bank Balances, Short ter[m] Deposits with Banks and Advances on Capital Account.

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SCHEDULE 4- FIXED ASSETS

S. No.	DESCRIPTION	GROSS BLOCK					DEPRECIATION				NET BLOCK	
		Rate of Depreciation (%)	Cost/Valuation as at beginning of the year		Deduction / trf WIP	Cost/Valuation at the year end	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 31.03.2022	As at the Previous Year ended 31.3.2021
				Additions								
A. Fixed Assets												
	1. LAND											
	a)											
	b)	-	14,65,53,297.00			14,65,53,297.00					14,65,53,297.00	14,65,53,297.00
	2. BUILDINGS					-						
	a)					-						
	b)					-						
	i. Building & Architectural Work	2.00	87,01,867.58			87,01,867.58	1,33,53,712.44	1,74,037.35		1,35,27,749.79	85,27,830.23	87,01,867.58
	ii. Administrative Block	2.00	2,34,01,093.96			2,34,01,093.96	1,95,14,138.98	4,68,021.88		1,99,82,160.86	2,29,33,072.08	2,34,01,093.96
	iii. Girls Hostel	2.00	7,52,33,208.97	1,97,11,211.00		9,49,44,419.97	3,39,14,853.02	18,98,888.40		3,58,13,741.42	9,30,45,531.57	7,52,33,208.97
	iv. Boundary Wall	2.00	7,99,394.08			7,99,394.08	4,54,790.92	15,987.88		4,70,778.80	7,83,406.20	7,99,394.08
	1. Construction of External Services Road Drainage/footpath etc	2.00	78,95,056.40			78,95,056.40	1,61,123.60	1,57,901.13		3,19,024.73	77,37,155.27	78,95,056.40
	2. Construction of B. VOC POND	2.00	16,98,081.28			16,98,081.28	34,654.72	33,961.63		68,616.35	16,64,119.65	16,98,081.28
	3..Exp on Wi- Fi	7.50	1,11,63,994.38			1,11,63,994.38	2,27,836.62	8,37,299.58		10,65,136.20	1,03,26,694.80	1,11,63,994.38
	Construction of Girls Hostel(7653333 incorrectly added last year)	2.00	7,62,58,305.06			7,62,58,305.06	15,56,291.94	15,25,166.10		30,81,458.04	7,47,33,138.96	7,62,58,305.06
	v. Site/Campus Development	-	8,33,85,010.34	7,47,54,972.00		15,81,39,982.34	-	-		-	15,81,39,982.34	8,33,85,010.34
	vi. Consultation fee to NBCC for Master Plan	2.00	10,56,083.30			10,56,083.30	12,19,856.15	21,121.67		12,40,977.82	10,34,961.63	10,56,083.30
	vii. Consultation fees to UPRNN	2.00	2,43,425.07			2,43,425.07	2,81,174.93	4,868.50		2,86,043.43	2,38,556.57	2,43,425.07

Finance Officer
Baba Saheb Bhimrao Ambedkar
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Lucknow

Registrar
Babasaheb Bhimrao Ambedkar University
Vidya Vihar Raebareli Road
Lucknow 226025

	viii. Construction of CAS Building, Guest House	2.00	89,24,975.46	2,10,45,169.00		2,99,70,144.46	89,99,185.54	5,99,402.89		95,98,588.43	2,93,70,741.57	89,24,975.46
	ix. Furnishing of VC Block	2.00	39,207.05			39,207.05	45,286.95	784.14		46,071.09	38,422.91	39,207.05
	x. Infrastructure for Hostel/Guest House	2.00	7,91,928.25	68,53,158.00		76,45,086.25	5,40,122.75	1,52,901.72		6,93,024.48	74,92,184.52	7,91,928.25
	xi. Furnishing of Council Hall	7.50	11,25,648.30			11,25,648.30	11,44,908.71	84,423.62		12,29,332.33	10,41,224.68	11,25,648.30
	xii. Boys Hostel 2 no 272 capacity each	2.00	18,27,28,984.73			18,27,28,984.73	4,66,01,193.27	36,54,579.69		5,02,55,772.97	17,90,74,405.03	18,27,28,984.73
	xiii. Central Library	2.00	23,06,80,763.30			23,06,80,763.30	4,51,71,179.53	46,13,615.27		4,97,84,794.80	22,60,67,148.03	23,06,80,763.30
	3. LAB EQUIPMENT -USIC	8.00	3,27,95,857.84			3,27,95,857.84	1,42,08,442.09	26,23,668.63		1,68,32,110.72	3,01,72,189.21	32795857.84
	4. VEHICLES	10.00	38,88,134.52			38,88,134.52	84,29,834.26	3,88,813.45		88,18,647.71	34,99,321.07	38,88,134.52
	5. FURNITURES & FIXTURES	7.50	5,64,06,277.82	10,30,220.00		5,74,36,497.82	3,72,14,375.18	43,07,737.34		4,15,22,112.52	5,31,28,760.48	5,64,06,277.82
	6. OFFICE EQUIPMENTS	7.50	4,47,105.93			4,47,105.93	55,26,814.07	33,532.94		55,60,347.02	4,13,572.98	4,47,105.93
	7. Overhead Tank 1000 kl/tube well	2.00	3,64,36,454.42			3,64,36,454.42	70,82,405.59	7,28,729.09		78,11,134.67	3,57,07,725.34	3,64,36,454.42
	8. ELECTRIC INSTALLATIONS (ELECTRIC SUBSTATIC)	5.00	1,73,31,505.83			1,73,31,505.83	1,46,36,421.92	8,66,575.29		1,55,02,997.21	1,64,64,930.54	1,73,31,505.83
	9 BOOK & JOURNALS	10.00	46771985.22	66,90,109.00		5,34,62,094.22	6,97,94,012.48	53,46,209.42		7,51,40,221.90	4,81,15,884.80	46771985.22
	10. TUBEWELLS & WATER SUPPLY	2.00	88,455.66			88,455.66	12,46,845.04	1,769.11		12,48,614.15	86,686.55	88,455.66
	11. COMPUTERISATION OF OFFICE	20.00	5178686.835			51,78,686.84	2,73,50,783.96	10,35,737.37		2,83,86,521.33	41,42,949.47	5178686.835
	12. FURNITURE & OTHER CAPITAL ITEMS	7.50	13041065.19	52,15,290.00		1,82,56,355.19	1,18,40,232.93	13,69,226.64		1,32,09,459.57	1,68,87,128.56	13041065.19
	13. EPABX	7.50	18,106.88			18,106.88	3,46,742.12	1,358.02		3,48,100.14	16,748.86	18,106.88
	14. EQUIPMENTS Office	7.50	90233440.87			9,02,33,440.87	9,84,41,578.60	67,67,508.07		10,52,09,086.67	8,34,65,932.81	90233440.87
	15. Construction of Examination Hall	2.00	2,62,23,692.34			2,62,23,692.34	27,87,358.66	5,24,473.85		33,11,832.51	2,56,99,218.49	2,62,23,692.34
	16. LIBRARY EQUIPMENTS	7.50	24346225.32	...		2,43,46,225.32	2,71,40,022.52	18,25,966.90		2,89,65,989.42	2,25,20,258.42	24346225.32
	17. DEPARMENT EQUIPMENTS	7.50	9619654.076			96,19,654.08	84,65,543.40	7,21,474.06		91,87,017.45	88,98,180.02	9619654.076

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	18. Construction Virtual Class Room	2.00	3,07,371.73			3,07,371.73	4,79,602.87	6,147.43		4,85,750.31	3,01,224.29	3,07,371.73
	19. Furnishing of Building of SES	7.50	6,49,762.65			6,49,762.65	29,12,531.35	48,732.20		29,61,263.55	6,01,030.45	6,49,762.65
	20.Construction Of Moot Court	2.00	91,67,673.19			91,67,673.19	9,74,446.81	1,83,353.46		11,57,800.27	89,84,319.73	91,67,673.19
	21. Construction of Shop	2.00	1,14,64,265.67			1,14,64,265.67	12,18,555.33	2,29,285.31		14,47,840.65	1,12,34,980.35	1,14,64,265.67
	22. Extension of Rearing House	2.00	25,40,820.34			25,40,820.34	8,32,185.67	50,816.41		8,83,002.08	24,90,003.93	25,40,820.34
	23. Construction of Auditorium of 1200 capacity	2.00	23,86,47,837.23	2,00,000.00		23,88,47,837.23	4,59,58,828.77	47,76,956.74		5,07,35,785.52	23,40,70,880.48	23,86,47,837.23
	24.Construction of Health Centre	2.00	1,90,82,188.15			1,90,82,188.15	37,09,136.86	3,81,643.76		40,90,780.62	1,87,00,544.39	1,90,82,188.15
	25. Construction of External Services Road Drainage/ footpath etc	2.00		10,44,09,595.06			10,44,09,595.06	2,02,94,814.94	20,88,191.90		2,23,83,006.84	10,23,21,403.16
	26. Construction of Building of Bio science/Biotechnology phase-I	2.00		5,22,72,154.90			5,22,72,154.90	55,94,430.10	10,45,443.10		66,39,873.20	5,12,26,711.80
	27.Shifting of Statute of Dr. Ambedkar	2.00	1,33,11,243.34			1,33,11,243.34	25,87,398.41	2,66,224.87		28,53,623.28	1,30,45,018.47	1,33,11,243.34
	28. Construction of Building of legal studies school	2.00	2,01,54,461.77			2,01,54,461.77	41,81,716.33	4,03,089.24		45,84,805.57	1,97,51,372.53	2,01,54,461.77
	29. Construction/Creation of Central Facility	2.00	67,83,102.92	-		67,83,102.92	10,98,375.08	1,35,662.06		12,34,037.14	66,47,440.86	67,83,102.92
	30.Construction of SBBT Phase II	2.00	13,52,84,533.97	-	32,73,330.00	13,20,11,203.97	1,42,93,096.03	26,40,224.08		1,69,33,320.11	12,93,70,979.89	13,52,84,533.97
	31. Computers in Geology	2.00	55,114.22	-		55,114.22	1,124.78	1,102.28		2,227.06	54,011.94	55,114.22
	32.Construction of Academic Block SBBT	2.00	4,60,95,122.85	-		4,60,95,122.85	48,99,525.15	9,21,902.46		58,21,427.60	4,51,73,220.40	4,60,95,122.85
	33.Construction of Multi Purpose Hall	2.00	12,71,954.86			12,71,954.86	1,35,198.14	25,439.10		1,60,637.24	12,46,515.76	12,71,954.86
	34. ICT Infrastructure	2.00	73,80,024.26	87,42,968.00		1,61,22,992.26	1,50,612.74	3,22,459.85		4,73,072.59	1,58,00,532.41	73,80,024.26
	35 Lab Equipments	2.00	70,03,084.90	1,40,91,118.00		2,10,94,202.90	1,42,920.10	4,21,884.06		5,64,804.16	2,06,72,318.84	70,03,084.90
	36. Construction of Type A & C	2.00	-	2,50,22,130.00		2,50,22,130.00	-	5,00,442.60		5,00,442.60	2,45,21,687.40	-

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	37. Construction of ES	2.00	-	4,00,31,969.00		4,00,31,969.00	-	8,00,639.38		8,00,639.38	3,92,31,329.62	-
	38. Construction of Type B	2.00	-	3,70,41,049.00		3,70,41,049.00	-	7,40,820.98		7,40,820.98	3,63,00,228.02	-
	39. Construction of Trainee Centre	2.00	-	1,98,500.00		1,98,500.00		3,970.00		3,970.00	1,94,530.00	-
										-	-	-
	New Courses									-	-	-
	BOOKS & JOURNALS	10	9,28,778.12			9,28,778.12	19,07,128.78	92,877.81		20,00,006.59	8,35,900.31	9,28,778.12
	EQUIPMENTS Office	7.50	68,90,777.79			68,90,777.79	40,05,422.91	5,16,808.33		45,22,231.24	63,73,969.46	68,90,777.79
	COMPUTERISATION OF OFFICE	20	10,49,619.99			10,49,619.99	1,01,51,404.01	2,09,924.00		1,03,61,328.01	8,39,695.99	10,49,619.99
	FURNITURES & FIXTURES	7.50	23,87,452.30			23,87,452.30	16,02,851.90	1,79,058.92		17,81,910.82	22,08,393.38	23,87,452.30
	EMF		-			-	-	-		-	-	-
	EQUIPMENTS RCA / Dr.Kaithwas	8	17,72,310.48			17,72,310.48	12,62,735.62	1,41,784.84		14,04,520.46	16,30,525.64	17,72,310.48
	FURNITURES & FIXTURES RCA	7.50	16,32,870.26			16,32,870.26	9,72,165.04	1,22,465.27		10,94,630.31	15,10,404.99	16,32,870.26
	Construction of Building RCA	2	45,90,745.12			45,90,745.12	9,64,344.73	91,814.90		10,56,159.63	44,98,930.22	45,90,745.12
	BOOK & JOURNALS RCA	10	2,97,470.67			2,97,470.67	2,16,440.53	29,747.07		2,46,187.59	2,67,723.61	2,97,470.67
	EQUIPMENTS Dr Anand Prakash	8	6,24,555.54			6,24,555.54	3,23,059.46	49,964.44		3,73,023.90	5,74,591.10	6,24,555.54
	EQUIPMENTS ICSSR(Narendra Kr)	8	94,138.59	-		94,138.59	48,694.41	7,531.09		56,225.50	86,607.50	94,138.59
	EQUIPMENTS Media Centre	8	47,45,386.97	-		47,45,386.97	24,54,613.03	3,79,630.96		28,34,243.99	43,65,756.01	47,45,386.97
	EDUCATION		-			-	-	-		-	-	-
	BOOK & JOURNALS	10	508589.9167			5,08,589.92	25,00,163.18	50,858.99		25,51,022.18	4,57,730.92	508589.9167
	COMPUTERISATION OF OFFICE	20	1,90,611.46			1,90,611.46	21,36,038.54	38,122.29		21,74,160.84	1,52,489.16	1,90,611.46
	FURNITURES & FIXTURES	7.50	19,08,464.88			19,08,464.88	15,35,995.12	1,43,134.87		16,79,129.98	17,65,330.02	19,08,464.88
			-			-	-	-		-	-	-
	GUEST HOUSE FUND		-			-	-	-		-	-	-

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	FURNITURES & FIXTURES	7.50	1,56,633.37			1,56,633.37	1,13,216.63	11,747.50		1,24,964.13	1,44,885.87	1,56,633.37
			-			-	-	-		-	-	-
	AMETHI CENTRE		-			-	-	-		-	-	-
	BOOKS & JOURNALS	10	42,45,891.18	1,53,168.00		43,99,059.18	29,44,562.82	4,39,905.92		33,84,468.74	39,59,153.26	42,45,891.18
	COMPUTERISATIO N OF OFFICE	20	18,235.39			18,235.39	37,414.61	3,647.08		41,061.69	14,588.31	18,235.39
	FURNITURES & FIXTURES	7.50	15,27,341.97			15,27,341.97	7,28,079.04	1,14,550.65		8,42,629.69	14,12,791.32	15,27,341.97
	Equipment/ Office	7.50	2,24,98,556.09			2,24,98,556.09	83,92,897.91	16,87,391.71		1,00,80,289.62	2,08,11,164.38	2,24,98,556.09
	Construction of Building/ Class Room	2	1,82,64,207.21	24,85,333.00		2,07,49,540.21	14,10,628.79	4,14,990.80		18,25,619.59	2,03,34,549.41	1,82,64,207.21
	Vehicle	10.00	10,55,598.75		-	10,55,598.75	3,96,351.25	1,05,559.87		5,01,911.12	9,50,038.87	10,55,598.75
	TOTAL (A)		1,97,47,75,521.31	26,32,66,364.00	32,73,330.00	2,23,47,68,555.31	66,13,00,430.69	6,16,11,690.20	-	72,29,12,120.89	2,17,31,56,865.12	1,97,47,75,521.31

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Lucknow 226025

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		-			-					-	-
2. Construction of Student Activity Centre		9,87,00,000.00			9,87,00,000.00					9,87,00,000.00	9,87,00,000.00
3. Construction of Moot Court		-			-					-	-
4. Construction of Examination Hall		-			-					-	-
5. Construction of Boys OBC Hostel		1,35,00,072.00	58,00,000.00		1,93,00,072.00					1,93,00,072.00	1,35,00,072.00
6.Construction of Girls OBC Hostel		58,46,667.00	58,00,000.00		1,16,46,667.00					1,16,46,667.00	58,46,667.00
7.Construction of Girls OBC Hostel (7653333 incorrectly added in construction of girls hostel last year)			76,53,333.00			76,53,333.00					76,53,333.00
8. Construction of Academic Block SBBT		-			-					-	-
9.Construction of B. VOC POND		-			-					-	-
10.Construction of Ambedkar Bhawan		38,92,94,446.00			38,92,94,446.00					38,92,94,446.00	38,92,94,446.00
11.Exp on Wi- Fi		-			-					-	-
12.Construction of Girls Hostel(7653333 incorrectly added last year)		-			-					-	-
13.Construction of Lecture Hall Complex (EWS)		-	2,38,00,000.00		2,38,00,000.00					2,38,00,000.00	-
		-								-	-
	TOTAL (B)	51,49,94,518.00	3,54,00,000.00	-	55,03,94,518.00	-	-	-	-	55,03,94,518.00	51,49,94,518.00
C. Intangible Assets											
Computer Software	40.00	1,85,331.25	-		1,85,331.25	20,01,888.19	74,132.50		20,76,020.69	1,11,198.75	1,85,331.25
TOTAL (C)		1,85,331.25	-	-	1,85,331.25	20,01,888.19	74,132.50	-	20,76,020.69	1,11,198.75	1,85,331.25
TOTAL (A+B+C)		2,48,99,55,370.56	29,86,66,364.00	32,73,330.00	2,78,53,48,404.56	66,33,02,318.88	6,16,85,822.69	-	72,49,88,141.57	2,72,36,62,581.87	2,48,99,55,370.56

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Baba Saheb Bhimrao Ambedkar
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Vidya Vihar Raebareli Road
Lucknow 226025

SCHEDULE 4 A PLAN

S.No	Asset Heads	Gross Block				Depreciation Block				Net Block	
		Op Balance	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	31.03.....	31.03.....
1	Land										
2	Site Development										
3	Buildings										
4	Roads & Bridges										
5	Tubewells & Water Supply										
6	Sewerage & Drainage										
7	Electrical Installation and equipment										
8	Plant & Machinery										
9	Scientific & Laboratory Equipment										
10	Office Equipment										
11	Audio Visual Equipment										
12	Computers & Peripherals										
13	Furniture, Fixtures & Fittings										
14	Vehicles										
15	Lib. Books & Scientific Journals										
16	Small Value Assets										
	Total (A)										
17	Capital Work in Progress (B)										
S.No.	**Intangible Assets**	**Op Balance**	**Additions**	**Deductions**	**Cl Balance**	**Dep Opening Balance**	**Depreciation for the Year**	**Deductions / Adjustment**	**Total Depreciation**	**31.03.....**	**31.03.....**
18	Computer Software										
19	E-Journals										
20	Patents										
	Total c										
	Grand Total (A+B+C)	-	-	-		-	-	-	-	-	-

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SCHEDULE 4 B NON PLAN

S.No	Asset Heads	Gross Block				Depreciation Block				Net Block	
		Op Balance	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	31.03.....	31.03.....
1	Land										
2	Site Development										
3	Buildings										
4	Roads & Bridges										
5	Tubewells & Water Supply										
6	Sewerage & Drainage										
7	Electrical Installation and equipment										
8	Plant & Machinery										
9	Scientific & Laboratory Equipment										
10	Office Equipment										
11	Audio Visual Equipment										
12	Computers & Peripherals										
13	Furniture, Fixtures & Fittings										
14	Vehicles										
15	Lib. Books & Scientific Journals										
16	Small Value Assets										
Total (A)											
17	Capital Work in Progress (B)										
S.No.	**Intangible Assets**	**Op Balance**	**Additions**	**Deductions**	**Cl Balance**	**Dep Opening Balance**	**Depreciation for the Year**	**Deductions / Adjustment**	**Total Depreciation**	**31.03.....**	**31.03.....**
18	Computer Software										
19	E-Journals										
20	Patents										
	Total c										
Grand Total (A+B+C)		-	-	-		-	-	-	-	-	-

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SCHEDULE 4 C- INTANGIBLE ASSETS

S.No	Asset Heads	Gross Block				Depreciation Block				Net Block	
		Op Balance	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	31.03.....	31.03.....
1	Computer Software										
2	E-Journals										
3	Patents										

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SCHEDULE 4 C(i)- PATENTS AND COPYRIGHTS

Amount in Rs

Particulars	Op Balance	Additions	Gross	Amortization	Net Block 31.03	Net Block 31.03
A. Patents Granted						
2. Balance as on 31.03.2014 of Patents obtained in 2008-09 (Original Value Rs.)						
2. Balance as on 31.03.2014 of Patents obtained in 2010-11 (Original Value Rs.)						
3. Balance as on 31.03.2014 of Patents obtained in 2012-13 (Original Value Rs.)						
4. Patents granted during the Current Year						
Total						

Particulars	Op Balance	Additions	Gross	Amortization	Net Block 31.03	Net Block 31.03
B. Patents Pending in respect of Patents applied for						
1. Expenditure incurred during 2009-10 to 2011-12						
1. Expenditure incurred during 2012-13						
1. Expenditure incurred during 2013-14						
Total						
Grand Total (A+B)						

Note: The addition in Part A (patents granted), will be the figure of patents grantedduring the year, transferred from Part B (column- Patents granted/rejected). The amount against grant rejected during the year is written off in the Income and Expenditure Account.

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SCHEDULE 4D OTHERS

S.No	Asset Heads	Gross Block				Depreciation Block				Net Block	
		Op Balance	Additions	Deductions	Cl Balance	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	31.03.....	31.03.....
1	Land										
2	Site Development										
3	Buildings										
4	Roads & Bridges										
5	Tubewells & Water Supply										
6	Sewerage & Drainage										
7	Electrical Installation and equipment										
8	Plant & Machinery										
9	Scientific & Laboratory Equipment										
10	Office Equipment										
11	Audio Visual Equipment										
12	Computers & Peripherals										
13	Furniture, Fixtures & Fittings										
14	Vehicles										
15	Lib. Books & Scientific Journals										
16	Small Value Assets										
Total (A)											
17	Capital Work in Progress (B)										
S.No.	**Intangible Assets**	**Op Balance**	**Additions**	**Deductions**	**Cl Balance**	**Dep Opening Balance**	**Depreciation for the Year**	**Deductions / Adjustment**	**Total Depreciation**	**31.03.....**	**31.03.....**
18	Computer Software										
19	E-Journals										
20	Patents										
	Total c										
Grand Total (A+B+C)		-	-	-		-	-	-	-	-	-

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Schedule 5: Investments from Corpus Fund and Earmarked/Endowment Funds

Amount in Rupees

	Investments	Current Year	Previous Year
1	In Central Government Securities		
2	In State Government Securities		
3	Other approved Securities		
4	Shares		
5	Debentures and Bonds		
6	Term Deposits with Banks		
7	Others (to be specified)		
	Total	-	-

Schedule 5 (A): Investments from Earmarked/Endowment Funds (FUND WISE)

	Funds	Current Year	Previous Year
1	Endowment Fund Investments		
	Total	-	-

Note: The total in this sub schedule will agree with the total in schedule 5.

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Schedule 6: INVESTMENTS -OTHERS

Amount in Rupees

	Investments	Current Year	Previous Year
1	In Central Government Securities		
2	In State Government Securities		
3	Other approved Securities		
4	Shares		
5	Debentures and Bonds		
7	Others (to be specified)		
	Total	-	-

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Schedule 7: Current Assets

Amount in Rupees

Particulars	Current Year	Previous Year
1. Stock:		
a. Stores and Spares		
b. Loose Tools		
c.Publications		
d. Laboratory chemicals, consumables and glass ware		
e. Building Material		
f. Electrical Material		
g. Stationery		
h. Water supply material		
2. Sundry Debtors		
a. Debts Outstanding for a period exceeding six months		
b. Others		
3. Cash and Bank Balances		
a. With Scheduled Banks:		
In Current Accounts	96,00,031.64	56,42,998.24
In Term deposit Accounts	15,24,69,901.00	14,38,31,817.00
In Saving Accounts	34,77,80,276.96	37,00,51,719.08
b. With Non-Scheduled Banks:		
In Term deposit Accounts		
In Saving Accounts		
4. Post Office -Savings Accounts		
Total A	**50,98,50,209.60**	**51,95,26,534.32**

Note: Annexure A shows the details of Bank Accounts

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Annexure -A

			Amount in Rs
I. Savings Bank Accounts		**2021-22**	**2020-21**
1	Canara Bank Non Plan A/c 60	2,67,98,168.17	2,60,34,762.90
2	Canara Bank (A/c No. 779) Plan	3,09,38,607.57	2,98,96,438.57
3	Canara Bank (Ambedkar Study Centre 2167)	3,24,298.00	3,15,062.00
4	Canara Bank CSSEIP (2641)	-	3,10,327.00
5	Canara Bank Debt Deposit (A/C 0190)	5,95,152.00	5,01,893.00
6	Canara Bank Dr. N.K. Arora UGC MRP 2840	-	49,750.00
7	Canara Bank EMF (191)	87,72,055.16	65,55,445.16
8	Canara Bank (HBA Revolving Fund 0279)	5,04,495.00	6,85,087.00
9	Canara Bank ICSSR Prof Narendra Kumar (3086)	-	7,59,615.00
10	Canara Bank (Media Center) 4045	14,93,193.00	14,50,664.00
11	Canara Bank NPS (555)	1,62,03,947.90	61,53,932.90
12	Canara Bank Pension Fund A/c No. 4047	43,89,683.00	42,64,657.00
13	Canara Bank Plan XII Plan (3895)	45,04,735.45	12,19,612.45
14	ICICI BANK	9,22,178.50	4,19,187.50
15	Canara Bank RCA (2086)	13,17,797.00	12,80,850.00
16	Canara Bank (SAP Sociology 2841)	3,670.00	1,617.00
17	Canara Bank SC/ST Scholarship (0081)	14,49,894.00	14,06,102.00
18	Canara Bank Startup Grant (Ac No. 4063)	-	16,66,653.00
19	Canara Bank UGC MRP Dr. Narendra Kumar DES (4046)	-	6,461.00
20	Dr. Gaurav Kaithwas (5292)	-	1,05,329.00
21	Finance Officer, BBAU Lko (New Courses) (5295)	6,11,62,996.36	3,27,69,195.36
22	Canara bank-Amethi(9271)	73,068.71	71,101.71
23	DST CPR 6298	13,697.00	3,68,948.00
24	State Bank of India -AMETHI	7,27,963.50	2,37,880.69
25	Canara Bank-Prepaid Card (13848)	1,10,255.84	1,39,838.04
26	Guest House a/c/ Hostel	1,29,77,757.00	2,38,18,538.00
27	Canara Bank Capital (13906)	10,76,56,513.80	13,20,01,216.80

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Registrar
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28	Canara Bank Salary (13907)	4,39,26,186.00	5,19,62,403.00
29	Canara Bank Corpus Fund 13974	36,650.00	60,768.00
30	Recurring 13905	1,31,401.00	55,95,136.00
31	OBC Hostel (14481)	50,752.00	15,89,907.00
32	Rent (14493)	14,63,416.00	8,80,726.00
33	Canara Bank 15155 A/c	3,80,850.00	7,09,337.00
34	Canara Bank 14808	30,69,693.00	17,09,305.00
35	Canara Bank 14578	26,338.00	1,66,061.00
36	Canara Bank 14818	1,15,67,261.00	21,16,203.00
37	Canara Bank 15245	55,48,187.00	2,25,60,781.00
38	Canara Bank 15247	6,39,416.00	1,02,10,927.00
		34,77,80,276.96	**37,00,51,719.08**
II. Current Account			
39	SBI, South City, Lucknow	26,04,828.43	26,05,477.43
40	SBI Amethi Centre	69,95,203.21	30,37,520.81
		96,00,031.64	**56,42,998.24**
III. Term Deposits with Scheduled Banks		**15,24,69,901.00**	**14,38,31,817.00**
Total		**50,98,50,209.60**	**51,95,26,534.32**

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SCHEDULE 8- LOANS, ADVANCES & DEPOSITS

Amount in Rs

	Particulars	31.03.2022		31.03.2021
1	**Advances To Employees (Non-Interest Bearing)**			
	a. Salary	2,07,044.01	(3,18,017.00)	5,25,061.01
	b. Festival	-		-
	c. Medical Advance	5,45,999.00	(1,87,007.00)	7,33,006.00
	d. Other University Expenses	33,44,684.21	(2,48,878.00)	35,93,562.21
	e. TA Advance	1,66,026.00		1,66,026.00
	f. LTC Advance	42,73,840.00	(52,08,638.00)	94,82,478.00
2	**Long term Advancesto employees (Interest Bearing)**	-		
	a. Vehicle Loan	-	(91,028.00)	91,028.00
	b. Home Loan	-		
	c. Cycle	-	(41,714.00)	41,714.00
	d. Computer Advance	6,49,229.00	(1,46,035.00)	7,95,264.00
	e. Home Loan	63,466.00		63,466.00
3	**Advances and Other amounts recoverable in cash or in kind or for value to be received**	-		
	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	3,04,285.00	(8,72,435.00)	11,76,720.00
	d. Deposit in RLC	3,42,410.00		3,42,410.00
	e. Development Grant (XI th Plan)-PLAN	-	(10,30,220.00)	10,30,220.00
4	**Prepaid Expenses**			
	a. Insurance			
	b. Other Expenses			
5	**Deposits**			
	a. Telephone			
	b. Lease Rent			
	c. Electricity	1,29,01,378.00		1,29,01,378.00

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	d. AICTE, if applicable			
	e. Others (to be specified)			
	f. Deposit in High Court	4,08,801.00		4,08,801.00
6	**Income Accrued**			
	a. On Investments from Earmarked/Endowment Funds			
	b. On Investments Others			
	c. On Loans and Advances			
	d. Others (TDS)	-		-
7	Other- Current assets receicable from UGC/Sponsored projects			
	a. Debit balances in sponsored projects			
	b. Debit balances in sponsored fellowships & scholarships			
	c. Grants Receivable			
	d. Other receivables from UGC			
	f. Fund Transfer	-		-
8	Claims Receivable	-		-
	Total	**3,32,07,162.22**	**(21,78,58,055.00)**	**25,10,65,217.22**

Note:

1. As revolving funds have been created for House Building, Computer and Vehicle advances to employees , the Advances will appear as part of earmarked/ endowment Funds. The balances against these interest-bearing advances will not appear in this schedule.

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Schedules forming Part of Income & Expenditure Account for the year ended 31st March 2022

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Schedule 9 : Academic Receipts

		Amount in Rs.
Particulars	**Current year**	**Previous Year**
A. Fees from Students		
a) Academic		
1. Tuition Fee	**17,25,43,890.27**	**11,01,99,177.00**
2. Admission fees	**-**	**75,00,000.00**
3. Enrolment fees	**-**	**-**
4. Library Admission Fee	**43,226.00**	**-**
5. Income From Hostel/Guest House	**72,67,668.81**	**31,61,499.50**
6.Art & Craft Fee	**-**	**-**
7. Registration Fee	**1,45,000.00**	**14,200.00**
8. Syllabus Fee	**-**	**-**
Total (A)	**17,99,99,785.08**	**12,08,74,876.50**
B) Examination		
1. Admission Test Fee	-	-
2. Annual examination fees	1,92,610.00	-
3. Marks sheet, certificate fee	-	-
4. Entrance examination fee	-	-
Total (B)	**1,92,610.00**	**-**
	-	-
C) Other fees	-	-
1. Identity Card Fee	-	-
2. Fine/ Miscellaneous Fee	30,61,528.00	3,75,227.24
3. Medical fees	-	-
4. Transportation Fee	-	-
5. Hostel Fees other	-	-
6. Hostel Fee	-	-

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Total (C)	**30,61,528.00**	**3,75,227.24**
Sale Of Publications	-	-
1. Sale of Admission forms	-	-
2. Sale of syllabus and Question Paper, etc	-	-
3. Sale of prospectus including admission forms	-	-
Total (D)	-	-
	-	-
Other Academic Receipts	-	-
1. Registration fee for workshops, programmes	-	-
2. Registration fees (Academic Staff College)	-	-
Total (E)	-	-
GRAND TOTAL (A+B+C+D+E)	**18,32,53,923.08**	**12,12,50,103.74**

Note:

In case fees like entrance fee, subscriptions etc are material and are in the nature of capital receipts, such amount should be recognised to the Capital Fund. Otherwise such fees will be appropriately incorporated in this schedule.

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Schedule-10 Grants/Subsidies (Irrevocable grants received)

Amount in Rs.

Particulars	Project					Total	RBI Account	Current year	Previous Year
	Govt. of India		UGC Specific Schemes					Total	Total
			GPAT Fellowship	Pension Fund	OBC Hostel		Recurring+ Capital+ Salary + Media Centre +RCA		
Balance B/F						-	-	-	-
							-		
Add: Receipts During the year						-	89,16,10,608.00	89,16,10,608.00	77,19,92,000.00
Add: Interest SB/FDR				1,25,026.00	39,465.00	1,64,491.00	-	1,64,491.00	3,76,780.00
Add: FD Mature						-	-	-	53,59,295.00
Total	**-**		**-**	**1,25,026.00**	**39,465.00**	**1,64,491.00**	**89,16,10,608.00**	**89,17,75,099.00**	**77,77,28,075.00**
Less: Refund to UGC	-				15,78,000.00	15,78,000.00	17,04,591.00	32,82,591.00	5,00,99,657.00
						-			
Balance	-	-	-	1,25,026.00	(15,38,535.00)	(14,13,509.00)	88,99,06,017.00	88,84,92,508.00	72,76,28,418.00
Less: Utilised for Capital Expenditure (A)	-				-	-	-	-	
Balance		-	-	1,25,026.00	(15,38,535.00)	(14,13,509.00)	88,99,06,017.00	88,84,92,508.00	72,76,28,418.00
Less: Utilised for Revenue Expenditure (B)	-				1,269.00	1,269.00	-	1,269.00	-
Less:						-	-	-	-
Balance C/F (C)	**-**	**-**	**-**	**1,25,026.00**	**(15,39,804.00)**	**(14,14,778.00)**	**88,99,06,017.00**	**88,84,91,239.00**	**72,76,28,418.00**

A. - Appears as addition to capital Fund as well as additions to Fixed Assets during the year.
B. - Appears as income in the Income & Expenditure Account
C. - (I) Appears under Current Liabilities in the Balance Sheet and will become the opening balance next year
(II) Represented by Bank balances, Investments and Advances on the assets side.

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Lucknow 226025

Schedule 11 : Income from Investments

Amount in Rs.

Particulars	Earmarked / Endowment Funds		Other Investments			
	Current year	Previous year	Current year			Previous year
			Plan A/c	Capital	Total	
					-	
1. Interest					-	
a. On Government Securities					-	
b. On Debantures & Bonds					-	
					-	
2. Interest on Term Deposits				-	-	1,99,757.00
					-	
3. Income accrued but not due on Term Deposits/ Interest bearing advances to employees					-	
					-	
4. On savings Accounts with scheduled banks					-	
					-	
Total	-	-	-	-	-	**1,99,757.00**
Transferred to respective Earmarked / Endowment Fund						
Balance	**Nil**	**Nil**				

Note: Interest accrued but not due on Term Deposits from HBA fund, conveyance advance fund and Computer Advance fund and on interest bearing advances to employees will be included here(item 3), only where revolving funds (EMF) for such advances have been set up.

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Schedule 11 (A) : Income from Royalty, Publications, etc

Amount in Rs.

Particulars	Current Year	Previous year
1. Income from Royalty		
2. Income from sale of Publications		
3. Others (specify)		
Total	-	-

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Schedule 12 : Interest Earned

Amount in Rs.

Particulars	Current year	Previous year
1. On savings Accounts with scheduled banks	83,05,818.00	95,38,126.00
Interest Refund	(1,32,17,423.00)	(62,85,051.00)
2 On Loans		
a. Employees/Staff		
b. Others		
3. On Debtors and other Receivables		
Total	**(49,11,605.00)**	**32,53,075.00**

1. The amount against item 1, in respect of Bank Accounts of Earmarked/Endowment Funds in dealt with in Schedule 11 (First Part) and Schedule 2.

2. Item 2(a) is applicable only if Revolving funds have not been constituted for such advances

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Vidya Vihar Raebareli Road
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Schedule 13 – Other Income

Items of material amounts included in Miscellaneous Income should be separately disclosed.

Amount in Rs.

	Particulars	Current Year	Previous Year
A.	**Income from Land & Buildings**	-	-
1	Hostel Room Rent	-	-
2	License Fee	5,43,600.00	5,66,820.00
3	Hire Charges of Auditorium/ Play ground/ Convention Centre, etc	6,08,500.00	5,28,350.00
4	Electricity charges recovered	18,06,546.00	15,94,202.00
5	Merged Scheme UGC Research Fellowship	-	-
6	Water charges recovered	2,28,335.00	97,442.00
	Total	31,86,981.00	27,86,814.00
B	**Sale of Institute's publications**	-	-
C.	**Income from holding events**	-	-
1	Gross Receipts from annual function/ sports carnival	-	-
	Less: Direct expenditure incurred on the annual function/sports carnival	-	-
2	Gross Receipts from fetes		
	Less: Direct expenditure incurred on the fetes	-	-
3	Gross Receipts for educational tours	-	-
	Less: Direct expenditure incurred on the tours	-	-
4	Others (to be specified and separately disclosed)	-	-
	Total	-	-
D.	Others	-	-
1	Recovery pension/bonus/ others	5,56,661.00	1,67,988.00
2	RTI Fees	345.00	50.00

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Registrar
Babasaheb Bhimrao Ambedkar University
Raebareli Road

3	Misc Income Penalty	-	60,000.00
4	Sale of application form (recruitment)	90,002.00	-
5	Misc. receipts (Sale of tender form, waste paper, etc)	78,000.00	-
6	Profit on Sale/ Disposal of Assets	-	-
	a) Owned Assets	-	-
	b) Assets received free of cost	-	-
7	Grants/Donations from Institutions, Welfare Bodies and International Organisations	-	-
8	Others (Overhead)	1,26,08,477.00	11,59,431.00
	Total	**1,33,33,485.00**	**13,87,469.00**
		-	-
	Total(A+B+C+D)	**1,65,20,466.00**	**41,74,283.00**

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Schedule 14 – Prior Period Income

Amount in Rs.

Particulars	Current Year	Previous Year
1. Academic Receipts		
2. Income from Investments		
3. Interest Earned		
4. Other Income	3,41,672	
Total	**3,41,672.00**	**-**

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Baba Saheb Bhimrao Ambedkar
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Schedule 15 – STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Amount in Rs.

Particulars		Current Year	Previous Year
a	Salaries and Wages	42,05,67,167.00	32,23,66,314.13
b	Payment to Housekeeping	7,67,34,416.00	9,17,27,885.00
c	Leave Encashment	5,09,034.00	41,02,978.00
d	Salary Non Teaching	10,01,24,125.00	9,03,35,699.00
e	Payment to Housekeeping Amethi	-	43,38,970.00
f	Arrear Wages	-	96,02,117.00
g	Allowances and Bonus	1,17,744.00	-
h	Contribution to Provident Fund	21,09,431.00	3,27,600.00
i	Contribution to Other Funds (Specify)	-	-
j	Staff Welfare Expenses	-	-
k	Retirement and Terminal Benefits	12,69,83,100.00	7,52,47,081.00
l	LTC Facility	80,30,158.00	33,52,473.00
m	Medical Facility	38,30,577.00	33,81,753.00
n	Exp on Staff Training	33,634.00	10,902.00
o	Tuition Fee Reimbursement/CEA	44,63,273.00	43,93,280.00
q	Honorarium	7,30,565.00	11,20,155.00
r	Others	-	-
Gross Total		**74,42,33,224.00**	**61,03,07,207.13**

Finance Officer
Baba Saheb Bhimrao Ambedkar
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Lucknow 226025

Schedule 15A Employees Retirement & Terminal Benefits

Amount in Rs.

A.	Gratuity	Pension	Leave Encashment	Total
Opening Balance as on	7,32,27,736.00	36,53,86,164.00		**43,86,13,900.00**
Addition : Capitalized value of Contribution Received from other Organizations towards Retirement benefits				
Total (a)	7,32,27,736.00	36,53,86,164.00	-	**43,86,13,900.00**
Less : Actual Payment during the Year (b)	74,84,803.00	1,00,14,615.00		**1,74,99,418.00**
Balance Available on 31.03……c= (a-b)	6,57,42,933.00	35,53,71,549.00	-	**42,11,14,482.00**
Current Service Cost	22,20,854.00	19,02,720.00		**41,23,574.00**
Interest Cost	45,86,032.00	2,52,26,520.00		**2,98,12,552.00**
Actuarian Loss/ (Gain)	62,14,826.00	4,05,38,105.00		**4,67,52,931.00**
Provision to be made in the current year (d)	1,30,21,712.00	6,76,67,345.00	-	**8,06,89,057.00**
Closing Balance as on 31.03.2020(a+d)	7,87,64,645.00	42,30,38,894.00		**50,18,03,539.00**
B. Contribution to New Pension Scheme				
C. Medical Reimbursement to Retired Employees				
D. Travel to Hometown on Retirement				
E. Deposit Linked Insurance Payment				
Total (A+B+C+D+E)	**7,87,64,645.00**	**42,30,38,894.00**		**50,18,03,539.00**
Note:				

1. The total (A+B+C+D+E) in this sub schedule will be the figure against Retirement and Terminal Benefits in Schedule 15.
2. Items B,C,D & E will be accounted on accrual basis and will include bills preferred but outstanding for payment on 31.03.2020.

Finance Officer
Babasaheb Bhimrao Ambedkar University, Raibareli Road

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Babasaheb Bhimrao Ambedkar University
Raibareli Road

Schedule 16 – Academic Expenses

Amount in Rs.

Particulars		Current Year	Previous Year
1	Laboratory Expenses	5,04,266.00	8,76,435.00
2	Fieldwork / Participation in Conferences	60,999.00	-
3	Fees Refund	-	11,90,500.00
4	Remuneration to Teaching	-	-
5	Expenses on Seminars / Workshops	2,31,006.00	14,13,877.00
6	Payment to Visiting Faculty	4,32,44,412.00	3,17,49,475.00
7	Examination Expenses	13,41,969.00	11,89,134.00
8	Entrance Test	-	83,48,544.00
9	Personality Development	-	-
10	Student Welfare Expenses	24,000.00	78,000.00
11	Admission Expenses	-	-
12	Academic Activities Various Departments	15,95,010.00	3,23,344.00
13	Convocation Expenses	15,19,631.00	21,240.00
14	Publications	-	-
15	HRA & TPA Arrear Teaching	-	-
16	Library Expenses	1,25,564.00	34,906.00
17	Recruitment Expenses	2,24,103.00	8,66,912.00
19	Sports Activities	6,94,822.00	2,48,863.00
20	Subscription Expenses	-	-
21	Study Tour	-	-
22	UGC Fellowship	2,68,30,641.00	2,74,78,921.00
23	VC Discretionary Fund	-	11,000.00
24	USIC	1,39,620.00	39,375.00
25	Dissertation Work	10,000.00	6,000.00
26	DSW	12,176.00	-
27	Expense on NAAC	12,39,000.00	-
28	M.Phil Fellowship	17,85,002.00	7,73,437.00
29	Media Centre	-	14,28,865.00

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Registrar
Babasaheb Bhimrao Ambedkar University
Vihar Raebareli Road

30	Others Family Pension	-	-
31	Training to Staff	-	-
32	Amethi Expenses	-	**12,235.00**
33	Transfer to Recurring/prepaid	-	-
34	Others (R D Sonkar Award)	-	-
35	Horticulture Expenses	**4,08,717.00**	**2,43,982.00**
	Gross Total	**7,99,90,938.00**	**7,63,35,045.00**

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Schedule 17 – Administrative Expenses

Amount in Rs.

Particulars			Current Year	Previous Year
A		**Infrastructure**	-	-
	a	Electricity and power	**2,37,88,420.00**	1,49,87,500.00
	b	Water Charges	-	-
	c	Rent, Rates and Taxes (including property tax)	**12,06,02,415.00**	1,62,14,253.00
			-	-
B		**Communication**	-	-
	a	Postage & Stationery	**59,261.00**	90,625.00
	b	Telephones, Fax and Internet Charges	**81,61,900.00**	1,62,68,407.00
			-	-
C		**Others**	-	-
	a	Printing and stationery (consumption)	**25,67,241.00**	22,51,902.00
	b	Travel & Conveyance Expenses	**2,10,460.00**	3,88,927.00
	c	Secret & Confidential Work	-	20,567.00
	d	Auditor's remuneration	-	-
	e	Professional Charges	-	-
	f	Advertisement and Publicity	**4,58,255.00**	10,35,064.00
	g	Meeting Expenses	**8,69,320.00**	13,74,898.00
	h	Magazines & Journals	**5,244.00**	27,059.00
	i	Office Contingency	**7,18,449.00**	8,45,300.00
	j	Office Contingency Amethi	**1,74,718.00**	2,079.00
	k	Miscellaneous Expenses	**11,87,720.00**	3,83,169.10
	l	NCC/NSS	**10,814.00**	9,813.00
	m	Security Expenses Amethi	**47,50,649.00**	36,37,787.00
	n	Electricity Expenses Amethi	**4,22,841.00**	9,32,223.00
	o	Inquiry Expenses	-	1,40,000.00
	p	Dissertation work	**3,000.00**	3,000.00

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	q	UIET	-	1,36,730.00
	r	Security Expenses	**6,01,93,808.00**	4,20,49,214.00
	s	Sanitation Expenses	**1,67,75,707.00**	2,80,97,580.00
	t	Sanitation Expenses Amethi	**7,14,017.00**	9,87,177.00
	u	Membership AIU/IIC/OTHER	**1,06,100.00**	2,08,239.00
	v	Legal Expenses	**10,31,610.00**	12,34,550.00
	w	Expense ON enquiry Committee	-	20,000.00
	x	Transfer to Media Centre	-	-
	y	V.C Discretionary Fund	-	-
	z	Income Tax Rent(TDS) Make part of B/S	-	-
		Gross Total	**24,28,11,949.00**	**13,13,46,063.10**

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Schedule 18 – TRANSPORTATION EXPENSES

Amount in Rs.

Particulars	Current Year	Previous Year
1. Vehicles (owned by institution)		
a. Running Expenses	**8,72,446.00**	45,142.00
b. Repair & Maintenance	**34,994.00**	-
c. Insurance Expenses	**1,03,283.00**	1,08,163.00
2. Vehicle taken on rent/lease	-	-
a. Rent/Lease Expenses	-	-
3. Vehicle (Taxi) hiring Expenses	-	-
Gross Total	**10,10,723.00**	**1,53,305.00**

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Schedule 19 – Repairs & Maintenance

Amount in Rs.

Particulars	Current Year	Previous Year
a. Building	**32,10,088.00**	**10,78,728.00**
b. Furniture & Fixtures	**25,89,698.00**	**25,43,229.00**
c. Repair & Maintenance of Staff Car	**-**	**6,22,285.00**
d. Office Equipment	**26,39,438.00**	**41,89,964.00**
e. Computers (Maintenance)	**7,88,860.00**	**10,57,493.00**
f. Laboratory & Scientific Equipment	**2,36,020.00**	**-**
g. Audio Visual Equipment	**-**	**-**
h. Cleaning Material & Services	**-**	**-**
i. Book Binding Charges	**-**	**-**
j. Gardening	**-**	**-**
k. Expenses on Guest House	**3,37,636.00**	**3,71,568.00**
l. Estate Maintenance	**-**	**-**
m. Maintenance Boys Hostel	**24,487.00**	**41,407.00**
n. Maintenance Girls Hostel	**26,112.00**	**64,407.00**
o.AMC Of Software	**8,58,087.00**	**4,33,038.00**
p. Expense on DG Set	**3,34,263.00**	**1,59,771.00**
q.Maint.DAC/DAP/DAS/DBT/DCS/DEM/DES/DLISC/DMCJ/DRM/EDU./HD/HISTORY	**1,45,520.00**	**3,13,441.00**
r. Maintenance of Campus/Cam. Electrical	**1,60,86,891.00**	**65,12,476.00**
Gross Total	**2,72,77,100.00**	**1,73,87,807.00**

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Schedule 20 – FINANCE COSTS

Amount in Rs.

Particulars	Current Year	Previous Year
a. Bank Charges	45,276.20	72,585.61
b. Others (Specify)	-	
Total	**45,276.20**	**72,585.61**

Note:

If the amount is not material, the head Bank charges could be omitted and these could be accounted as Administrative Expenses in Schedule 17.

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Schedule 21 – OTHER EXPENSES

Amount in Rs.

	Current Year	Previous Year
a. Provision for Bad and Doubtful Debts/Advances		
b. Irrecoverable Balances Written- Off		
c. Grants/ Subsidies to other institutions/organisations		
d. Others (Specify)		
Total		

Note:

Other Expenses shall be classified as writes-off, provisions, miscellaneous expenses, loss on sale of investments, loss of fixed assets and loss on sale of fixed assets etc and disclosed accordingly.

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Schedule 22 – Prior Period Expenses

Amount in Rs.

Particulars	Current Year	Previous Year
1. Establishment Expenses		
2. Academic Expenses		
3. Administrative Expenses		
4. Transportation Expenses		
4. Repair & maintenance Expenses		
5. Other Expenses	98,40,782	
Total	**98,40,782**	

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BABASAHEB BHIMRAO AMBEDKAR UNIVERSITY, LUCKNOW
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

Amount in Rupees

Receipts		Current Year	Previous Year	Payments		Current Year	Previous Year
I.	**Opening Balances**			**I.**	**Expenditures:**		
a)	Cash in hand			a)	Establishment Expenses	68,10,43,585.00	57,90,44,772.00
b)	Bank Balances			b)	Administrative Expenses	24,28,11,949.00	12,55,76,063.10
	- in Current Accounts	56,42,998.24	2,54,44,969.86	c)	Academic Expenses	7,99,90,938.00	7,41,55,345.00
	- in Savings Accounts	36,33,95,893.18	39,19,42,132.87	d)	Transportation Expenses	10,10,723.00	1,53,305.00
	- in Deposit Accounts			e)	Repairs and Maintenance	2,72,77,100.00	1,73,87,807.00
II.	**Grants Received**			f)	Prior Period Expenses	-	
				g)	Finance Cost	46,545.20	34,065.35
	a. From Government of India	95,29,56,518.00	79,61,17,213.50	**II**	**Payments against Earmarked / Endowment Funds**	2,92,54,203.00	3,99,76,638.72
	b. From State Government			**III.**	**GPS/NPS Liability**		33,95,689.29
	c. From Other sources (details)			**IIIa.**	**Payments against Sponsored Fellowships / Scholarships**		
	(Grants for capital & revenue exp/to be shown separately if available)				a. Out of Earmarked/Endowment Funds		-
					b. Out of own funds (Investments-Others)		-
III.	**Academic Receipts**	18,48,19,823.08	12,04,50,103.74	**IV.**	**Term Deposits with Scheduled Banks**	6,02,526.00	1,30,46,865.00
IV	**Receipts against Earmarked/Endowment Funds /Endowments Funds**	2,08,66,232.40	4,45,15,819.00				
V	**Receipts against Sponsored Projects/Schemes**			**V**	**Expenditure on Fixed Assets & Capital work-in progress**		0
VI	**Receipts against Sponsored Fellowships and Scholarships Fellowships/Scholarships**			a)	Fixed Assets	8,77,68,893.00	7,80,12,350.00

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Registrar
Babasaheb Bhimrao Ambedkar University
Raibareli Road

VII	**Income on Investments from**			b)	Capital Work-in-progress	2,10,68,685.00	4,48,97,070.00
	a. Earmarked/Endowment funds			**c)**	Intangible Assets		-
	b. Other Investments			**VII.**	**Other Payments/ Capital Expenditure**	4,48,39,477.00	68,68,384.00
VIII.	**Interest Received on**			**VIII.**	**Refunds of Grants**	32,82,591.00	5,00,99,657.00
	Savings Bank Accounts/FDR	(32,17,625.00)	51,34,862.00	**IX.**	**Deposits & Advances**	54,57,697.00	1,62,08,921.00
	Loan and Advances	75,67,728.00	1,07,58,024.29	**X.**	**Other Payments**	4,18,211.00	15,00,000.00
	Bank Deposits Interest						
IX.	**Investments Encashed**						
X	**Term Deposits with Scheduled Banks encashed**	5,71,622.00	2,44,09,295.00	**XI.**	**Closing Balances**		
XI	**Other Income (including Prior Period Income)**			a)	Cash in hand		-
XII	**Deposits and Advances**	1,26,75,196.00		b)	Bank Balances		
XIII.	**Misc. Receipts including Statutory Receipts**	1,65,20,466.00	40,67,030.00		- in Current Accounts	96,00,031.64	56,42,998.24
XIV.	**Any Other Receipts/ Guest House Income**	36,55,480.00	32,12,199.50		- in Savings Accounts	33,09,81,177.06	37,00,51,719.06
					- in Deposit Accounts		
Total		**1,56,54,54,331.90**	**1,42,60,51,649.76**	**Total**		**1,56,54,54,331.90**	**1,42,60,51,649.76**

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Accounts of Provident Funds and New Pension Scheme

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PROVIDENT FUND ACCOUNT
Balance Sheet as at March 31, 2022

Amount in Rupees

Liability	Prepaid	Current Year	Previous Year	Assets		Current Year	Previous Year
GPF				Investment	10,21,63,493.00		
Opening Balance	5,07,70,653.00		4,58,29,619.00	Int. accrued as on 31.03.2021			
Less: Sub. for March …				Sub. Due for March 2021			
	5,07,70,653.00		4,58,29,619.00	Less: Encashed	3,69,08,715.00		
Add: Subscription in the year	1,21,67,723.00		92,03,910.00	Add: Additions	4,55,20,895.00		
Add: Interest Credited			-	Previous Year Adjustment			
Add: Sub for March 2020			-				
Less: Advance/withdrawal	59,36,592.00		42,62,876.00			11,07,75,673.00	10,21,63,493.00
Closing Balance		5,70,01,784.00	5,07,70,653.00	EMD		1,92,882.00	1,06,984.00
CPF				Tax recovered from interest on Investments Pending refund from Income Tax Department			
Opening Balance	78,03,084.00						
Less: Sub. for March ……							
Add: Subscription in the year				**Cash in Hand**			
Add: Interest Credited				Canara Bank A/c 190		5,95,152.00	5,01,893.00
Add: Sub for March 2020							
Less: Advance/withdrawal							
Closing Balance		78,03,084.00	78,03,084.00				
University Contribution							
Opening Balance							
Less: Contribution for March 2020							

Finance Officer
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Registrar
Babasaheb Bhimrao Ambedkar University
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Add: Contribution during the year							
Add: Interest Credited							
Add: Contribution for March 2020							
Less: Advance/withdrawal							
Closing Balance		3,33,180.00	3,33,180.00				
NPS Tier-II Account							
Opening Balance							
Less: Subscription for March 2020							
Add: Subscription							
Add: Interest Credited							
Add: Subscription for March							
Less: Refund							
Closing Balance							
Earnest Money/Security Deposit		4,69,242.00	4,69,242.00				
Interest Reserve							
Opening Balance	4,33,96,211.00						
Add: Excess of Income over Exp.	25,60,206.00						
Closing Balance		4,59,56,417.00	4,33,96,211.00				
Total		**11,15,63,707.00**	**10,27,72,370.00**			**11,15,63,707**	**10,27,72,370**

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PROVIDENT FUND ACCOUNT

Income and Expenditure Account for the Year Ended 31/03/2022

Amount in Rupees

Expenditure	Current Year	Previous Year	Income	Current Year	Previous Year
Interest Credited to:			Interest earned on Investment	25,21,752.00	73,04,128.00
GPF Account			Add: Interest accrued	-	-
CPF Account			Add: Tax recovered on interest - Refund to be Obtained		
University Contribution (CPF)					
NPS Tier-II Account			Less Interest accrued as on March	-	-
Bank Charges	1,904.00	72.00	Interest earned	40,358.00	36,333.00
Excess of Income over Expenditure	25,60,206.00	73,40,389.00	Previous Year Income		
			Excess of Expenditure over Income	-	-
Total	**25,62,110.00**	**73,40,461.00**	**Total**	**25,62,110.00**	**73,40,461.00**

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PROVIDENT FUND ACCOUNT

Receipts and Payments Accounts for the Financial Year 31.03.2022

Amount in Rupees

Receipts		Current Year	Previous Year	Payments		Current Year	Previous Year
Opening Balance as on 01.04.2021				GPF Advance	7,23,000.00		
Canara Bank A/c 190	5,01,893.00			GPF Withdrawal	52,13,592.00		
		5,01,893.00	4,58,963.00	University Contribution Withdrawal GPF		59,36,592.00	42,62,876.00
				CPF Adv./Withdrawal			
GPF Subscription		1,19,16,534.00	88,45,717.00				
GPF ADV Recovery		2,51,189.00	3,58,193.00	FDR (Previous Year Adjustment)			
CPF Subscription				Investment during the year		4,55,20,895.00	10,25,77,607.00
CPF University Contribution				Earnest Money Deposit		85,898.00	
NPS Tier-II Account				Bank Charges		1,904.00	72.00
Investment Encashed		3,69,08,715.00	9,03,39,114.00	**Closing Balance as on 31.03.2022**			
Interest Received (SB)		40,358.00	36,333.00	Canara Bank A/c 190	5,95,152.00		
Interest Received (FDR)		25,21,752.00	73,04,128.00			5,95,152.00	5,01,893.00
Total		**5,21,40,441**	**10,73,42,448**	**Total**		**5,21,40,441**	**10,73,42,448**

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NPS Tier - I Account
Balance Sheet as at March 31, 2022

Amount in Rupees

Liabilities		Current Year	Previous Year	Assets		Current Year	Previous Year
Opening Balance	4,96,67,174.90		91,02,603.90				
Less: Sub. For 31/03/2021							
	4,96,67,174.90			Subscription and contribution due for 3/…..	4,35,13,242.00		2,24,30,994.00
Add: Sub+UC	7,11,59,944.00		4,02,84,523.00	Own Contribution	6,14,22,272.00	10,49,35,514.00	2,10,82,248.00
Add: Interest Credited	-						
	12,08,27,118.90			Investment			
Less: Transferred to NSDL	-			Interest Accured but not due			
	12,08,27,118.90			Balance at Bank		1,62,03,947.90	61,53,932.90
Add: Sub+UC for	-	12,08,27,118.90	-				
Excess of Income over Expenditure	3,12,343.00	3,12,343.00	2,80,048.00				
Total		**12,11,39,461.90**	**4,96,67,174.90**	**Total**		**12,11,39,461.90**	**4,96,67,174.90**

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NPS Tier - I Account
Income and Expenditure Account for the Year Ended 31/3/2022

Amount in Rupees

Expenditure	Current Year	Previous Prepaid	Income	Current Year	Previous Year
Interest Credited to Subscribers Accounts			Interest Earned on Investment		
Bank Charges	947.00	430.00			
Excess of Income over Expenditure	3,12,343.00	2,80,048.00	Add: Interest Accrued but not due 31.03.2022		
			Less: Interest Accrued 31/03/2021		
			Interest Earned	3,13,290.00	2,80,478.00
Total	**3,13,290.00**	**2,80,478.00**	**Total**	**3,13,290.00**	**2,80,478.00**

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NPS Tier - I Account
Receipt and Payments Account for the Financial Year 2021-22

Amount in Rupees

Receipt		Current Year	Previous Year	Payments	Current Year	Previous Year
Opening Balance as on 1/04/2021	61,53,932.90		91,02,603.90			
NPS Tier-I Account			-	**Investment**		
Own Subscription	3,21,42,613.50		1,83,75,690.00	Withdrawals/Refund to NSDL	6,14,22,272.00	4,35,13,242.00
University Contribution	3,87,41,494.50	7,70,38,040.90	2,19,08,833.00			
Prior Period Adjustment						
Own Subscription	1,37,918.00					
University Contribution	1,37,918.00	2,75,836.00				
Interest Received on Investment				Bank Charges	947.00	430.00
				Closing Balance as on 31.03.2022	1,62,03,947.90	61,53,932.90
Int. on SB A/c		3,13,290.00	2,80,478.00			
Investment Encashed		-	-			
Total		**7,76,27,166.90**	**4,96,67,604.90**	**Total**	**7,76,27,166.90**	**4,96,67,604.90**

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SIGNIFICANT ACCOUNTING POLICIES AND NOTE ON ACCOUNTS

NOTES ON THE BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT ALONG WITH RECEIPTS & PAYMENTS ACCOUNT FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2022

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 RECONGNTION

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 Land, Building and Other Property and Interest on Investment (except of Endowment Funds) are accounted on accrual basis.

iii. Investment against most 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 on accrual basis every year, though the actual recovery of interest starts after the full repayment of the Principal.

3. FIXED ASSETS AND DEPRECIATIN

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.

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 in 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.

Finance Officer
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University, Raibareli Road

Registrar
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Vidya Vihar Raebareli Road

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 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 additions 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 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)

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.

Finance Officer
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University, Raibareli Road
Lucknow

Registrar
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Lucknow 226025

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 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 is 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 exempt from income Tax under section 10(23c) of the Income tax Act. No. provision for tax is therefore made in the accounts.

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University, Raibareli Roa...
Lucknow

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226025

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 2021-22 and such figures have been regrouped, wherever necessary.

2. Contingent Liabilities

i. As on 31-03-2022, 68 suits 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 31-03-2022 Rs.175.93 Lakhs

3. CAPITAL COMMITMENTS

The Value of contracts remaining to be executed on Capital Account and not provided is yet to be ascertained as on 31-03-2022.

4. FIXED ASSETS:

i. Additions in 2021-22 to Fixed assets in Schedule 4 (others) include Assets (Rs.7.36 crore) purchase out of the RBI Capital Head (through TSA), Assets (Rs.1.18 crore) purchase out of the Non Plan, Assets (Rs. 2.62 crore), Assets Purchase out of funds of sponsored projects where the ownership vests in the University, (Rs.2.15 crore), Assets Purchase out of funds Capital Fund in the University, (Rs.0.23 crore) and Library Books of the value of Rs.0.02 crore 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 31-03-2020 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 2019-20, 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).

iii. Previous year adjustment amounting to Rs.NIL has been transferred to Corpus/Capital Fund.

iv. Advances of Rs.20.97 crore from Schedule 8 comprising of non-capitalization of building, girls hostel, auditorium and lab equipment during the earlier previous years now have been transferred to Fixed Assets Schedule 4 during the previous year 2021-22 and charged depreciation on the value so capitalized at the rate so specified. Also an amount of Rs.0.10 core was shown under the head Development Grant (XI Plan) in Schedule 8 has now been rectified and transferred to Fixed Assets Schedule 4 during the previous year 2021-22 and charged depreciation on the value so capitalized at the rate on furniture so specified.

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v. Depreciation rate charged on Expenses on Wifi has been corrected to 7.5%, as per the observations on SAR.

5. GRANTS :

i. Plan Grant to the extent of Rs.Nil Crore were sanctioned by UGC in 2016-17 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).

6. DEPOSIT LIABILITIES:

i. 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 2016-17 was transferred to Revenue Accounts and accounted as Miscellaneous Income for the year 2016-17.

ii. **OTHER LIABILITIES:**

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 2022 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 2021-22 have been attached, to the University's Accounts A large portion of the New pension Scheme funds (Rs.2.52 crores) in respect of 203 employees who have been allotted PRAN numbers has been transferred up to 31-3-2022 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 16 members will be transferred in 2021-22 since the PRAN numbers are not allotted by the agency/ not provided by the employee to the University.

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University, Raibareli Roar

Registrar
Babasaheb Bhimrao Ambedkar University
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सत्यमेव जयते

BRANCH: DIRECTOR GENERAL OF AUDIT (CENTRAL), LUCKNOW AT ALLAHABAD

लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Date: 09 Feb 2023

To,

Secretary, Department of Higher Education, Ministry of Education, Shastri Bhawan, New Delhi-110001

Subject: Issue of Separate Audit Report : PR-27755 on the Accounts of Babasaheb Bhimrao Ambedkar University, Lucknow for the year 2021-22.

Letter No. DIS-610907

Sir/Madam,

इस पत्र के माध्यम से बाबासाहेब भीमराव अम्बेडकर विश्वविद्यालय,लखनऊ के वर्ष 2021-22 के लेखों पर पृथक लेखा परीक्षा प्रतिवेदन (अंग्रेजी) अग्रसारित किया जा रहा है।

2. कृपया सुनिश्चित करें की पृथक लेखापरीक्षा प्रतिवेदन एवं सम्बंधित लेखे संसद के दोनों सदनों के सम्मुख प्रस्तुत हुए।

3. कृपया पृथक लेखापरीक्षा प्रतिवेदन एवं लेखो को संसद के दोनों सदनों के समक्ष अंतिम रूप से प्रस्तुत करने की तिथि भारत के नियंत्रक एवं महालेखापरीक्षक के साथ साथ इस कार्यालय को भी सूचित करने का कष्ट करें।

संलग्नक उपर्युक्तानुसार।

भवदीय,
प्रधान निदेशक लेखापरीक्षा (केंद्रीय)

Letter No. DIS-610951 Dated 07.02.2023

वर्ष 2021-22 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंगे्रजी) की प्रति वित्त अधिकारी, बाबासाहेब भीमराव अम्बेडकर विश्वविद्यालय, लखनऊ को आवश्यक कार्यवाही हेतु प्रेषित है। संस्थान यदि आवश्यकता अनुभव करे, तो इस प्रतिवेदन का हिन्दी अनुवाद करवा सकता है परन्तु इस प्रतिवेदन के हिन्दी अनुवाद में निम्नलिखित अंकित होना चाहिए :
"प्रस्तुत प्रतिवेदन मूलरुप से अंग्रेजी में लिखित पृथक लेखापरीक्षा प्रतिवेदन का हिन्दी अनुवाद है। यदि इसमें कोई विसंगति परिलक्षित होती है तो अंग्रेजी में लिखित प्रतिवेदन मान्य होगा।"
हिन्दी अनुवाद की एक प्रति इस कार्यालय को भी प्रेषित करने का कष्ट करें।

संलग्नकः उपर्युक्तानुसार।

Yours faithfully,

Jayakar Babu
Deputy Accountant General / Deputy Director

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of the Babasaheb Bhimrao Ambedkar University, Lucknow for the year ended 31 March, 2022

We have audited the attached Balance Sheet of the Babasaheb Bhimrao Ambedkar University, Lucknow (University) as at 31 March, 2022, the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19 (2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 30(1) of the University Act, 1994. These financial statements are the responsibility of University's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This separate Audit Report contains the comments of the Comptroller & 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 regard to compliance with the Law, Rules & regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.

3. We have conducted our audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by 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 & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the format approved by the Ministry of Human Resource Development, Government of India (Format).

(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 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) Capital work in Progress **Rs. 55.04 crore**

The University has given Rs. 3.54 crore as advance to CPWD during the year 2021-22 for deposit works but included it in 'Capital work in Progress' (Schedule-4) instead of showing it as Loans & Advance (Schedule-8). This resulted in the understatement of 'Loans & Advances' by Rs. 3.54 crore and overstatement of 'Capital work in Progress' by the same amount.

(A.2) Earmarked/Endowment Fund (Schedule-2) **Rs. 4.35 crore**

The University has given Rs.23.21 Lakh as 'Advances to staff' including Rs. 3.42 lakh as loan to Shri Om Awasthi and reflected it as deduction under Earmarked/Endowment Fund (Schedule-2) instead of including under Loans, Advances & Deposits (Schedule-8). This resulted in understatement of both the Schedules (i.e. Schedule-2 and Schedule-8) by the amount of Rs. 23.21 lakh each. This comment was issued in previous year SAR also but no corrective measure has been taken.

(B) General

The University has included several 'Additions[1]'under Fixed Assets (Schedule-4) during the year 2021-22 without taking the depreciation into cognigence whereas the same were completed 10-12 years ago. The University needs to recalculate the depreciation for these additions for years and incorporate the same suitably in annual account.

(C) Grant-in-aid

During the year 2021-22, the University received Grant-in-aid of Rs. 89.16 Crore. After taking the opening balance of Nil, the total fund available worked out to Rs. 89.16 Crore. The University utilized Rs. 112.99 Crore, leaving a balance of Nil as on 31st March 2022. The extra expenditure incurred was met from its own resources.

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

(vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on 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;

[1]Construction of A&C hostel, Construction of SAS building, Construction of SES building, Construction of Type B, Girls hostel, and Construction of Training center

a. In so far as it relates to the Balance Sheet, of the state of affairs of the Babasaheb Bhimrao Ambedkar University, Lucknow as at 31 March, 2022; and

b. In so far as it relates to the Income & Expenditure Account of the 'deficit' for the year ended on that date.

For and on behalf of the C&AG of India

Place: Lucknow **Sd/-**
Date: 07 February, 2023 **Principal Director of Audit (Central), Lucknow**

Annexure

1. Adequacy of Internal Audit System

The system of internal audit in the University is inadequate considering the size and nature of the organization. However internal audit of the University for the year 2021-22 has been conducted by the Internal Audit Officer but the Internal Audit Report is in process for submission.

2. Adequacy of Internal Control System

Inadequacy of Internal Control System of the University is characterized by following deficiencies:-

- Non fulfillment of 53 posts against sanctioned strength of 237 posts in academic staff.
- Non fulfillment of 65 posts against sanctioned strength of 187 posts in non academic staff.
- Non handling of Internal Audit System by a regular staff such that the post of IAO is not fully functional and proper staffing has not been done.
- Non maintenance of certain types of records like centralized fixed assets register, Expenditure Control Register, advance register, Grants-in-aid register, investment register, TA/LTC register, Register of Contracts, Fee Collection Register.

3. System of Physical verification of fixed assets

Physical verification of the fixed assets has not been conducted for the year 2021-22

4. System of Physical verification of inventory

Physical verification of the inventory has not been conducted for the year 2021-22.

5. Regularity in Payment of statutory dues

The University is regular in payment of statutory dues.