



हरकोर्ट बटलर प्राविधिक विश्वविद्यालय

नवाबगंज, कानपुर - 208002, उ.प्र., भारत

HARCOURT BUTLER TECHNICAL UNIVERSITY

NAWABGANJ, KANPUR - 208002, U.P., INDIA

(Formerly Harcourt Butler Technological Institute, Kanpur)

Phone : +91-0512-2534001-5, 2533812, website : <http://www.hbtu.ac.in>, Email : vc@hbtu.ac.in

100 YEARS
1921 - 2021

HEI Response: Metric ID 4.1.4

Summary of the Document

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(Prof. S.K. Sharma)
Registrar
Harcourt Butler Technical University
Kanpur-208002



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Consolidated Fund Allocation Towards Infrastructure Argumentation

S. No.	Year	Budget allocated infrastructure argumentation	Expenditure infrastructure augmentation	Total expenditure excluding salary	Expenditure on maintenance of academic facilities (excluding salary for human resources)	Expenditure on maintenance of physical facilities (excluding salary for human resources)
1	2021-22	1086.55	1086.55	2369.52	363.62	207.18
2	2020-21	801.80	801.80	2476.69	252.50	569.11
3	2019-20	1305.53	1305.53	3334.12	149.23	177.37
4	2018-19	1108.61	1108.61	2201.46	203.10	144.52
5	2017-18	2165.45	2165.45	3103.81	287.83	107.47

वित्त नियन्त्रक
हरकोर्ट बटलर प्राविधिक विश्वविद्यालय
कानपुर-02



हरकोर्ट बटलर प्राविधिक विश्वविद्यालय

नवाबगंज, कानपुर - 208002, उ.प्र., भारत

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100 YEARS
1921 - 2021

STATEMENT OF INCOME AND EXPENDITURE

Schedule of Expenditure, Infrastructure Augmentation					
Government an Non-Government Grants (2017-18 to 2021-22)					
Heads	Year wise (Amount in Lacs)				
	2021-22	2020-21	2019-20	2018-19	2017-18
Total Salary	2822.57	2689.21	3438.71	2575.47	2509.26
Fellowship	44.30	82.25	105.00	35.62	24.60
Expenditure without salary & Fellowship*	2369.52	2476.69	3334.12	2201.46	3103.81
Total Expenditure	5236.39	5248.15	6877.83	4812.55	5637.67
*Details of Expenditure without salary & Fellowship					
Expenditure for Infrastructure Augmentation	1086.55	801.80	1305.53	1108.61	2165.45
Maintenance of Academic Infrastructure	363.60	252.50	149.23	203.10	287.83
Maintenance of Physical Infrastructure	207.18	569.11	177.37	144.52	107.47
Library (Book + Journal + E-Journal etc.)	4.31	13.03	58.20	6.70	0.95
IT Infrastructure	6.25	91.24	194.93	34.53	3.86
Misc./Other Exp.	701.63	749.01	1448.86	704.01	538.24
Total Income					
Grant received from government bodies	2927.66	3243.30	4727.07	3059.45	4186.64
Grant received from Non-Government Bodies (to facilities research infrastructure)	0.40	0.00	0.40	3.05	0.48
University fees	3593.35	3208.78	2532.17	2093.73	1872.15
Revenue Generated from Consultancy and Testing	401.57	311.16	224.62	206.68	109.13

वित्त नियन्त्रक
हरकोर्ट बटलर प्राविधिक विश्वविद्यालय
कानपुर-02

Balance Sheet: 2017-18



RAJIV MEHROTRA & ASSOCIATES
CHARTERED ACCOUNTANTS
H.O. : 3/3A, Vishnupuri, Kanpur - 208 002 • Tel. : 0512-2531806
Fax : 0512-2531806 • E-mail : rma.consult@gmail.com

To,
The Finance Controller,
Harcourt Butler Technical University,
Nawabganj, Kanpur

1. We have **compiled** the accompanying financial statements on the basis information provided by the Management. These financial statements comprise the Balance Sheet of Harcourt Butler Technological University as at March 31, 2018, Income & Expenditure Account for the Period starting from 01.04.2017 to 31.03.2018 and a summary of significant accounting policies and other explanatory information.

2. We performed this compilation engagement in accordance with Standard on Related Services 4410 (Revised), Compilation Engagements. We have complied with relevant ethical requirement and have completed the assignment on the basis of scope of work as discussed with the Management of Harcourt Butler Technological University.

3. The management of the Harcourt Butler Technological University, Kanpur is responsible for:

- a) Completeness and accuracy of the underlying data and complete disclosure of all material and relevant information to the accountant.
- b) Maintaining adequate accounting and other records and internal controls and selecting and applying appropriate accounting policies.
- c) Preparation and presentation of financial statements in accordance with the applicable laws and regulations, if any.
- d) Establishing controls to safeguard the assets of the University and preventing and detecting frauds or other irregularities.
- e) Ensuring that the activities of the University are carried out in accordance with the applicable laws and regulations and preventing and detecting any non compliance.



Branch Offices : Cabin No. 116 Church Gate, Kanpur



RAJIV MEHROTRA & ASSOCIATES

CHARTERED ACCOUNTANTS

H.O. : 3/3A, Vishnupuri, Kanpur - 208 002 • Tel. : 0512-2531806

Fax : 0512-2531806 • E-mail : rma.consult@gmail.com

4. Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information provided to us by Management to compile these financial statements. Further as per Management Assertion Letter the assignment is strictly restricted to preparation and presentation of financial Statements in a proper format without conducting any audit.

5. Accordingly, we do not express an audit opinion i.e. whether the balance sheet or Income & Expenditure A/c give a true and fair view or not.

6. However this certificate is subject to following:

- a. No reconciliation have been made by us for the fees due and received by the University from the students, and no statutory compliances have been either verified by us.
- b. The value of both movable and immovable properties and their title deeds have neither been verified by us nor certified by us. It has been taken at the value as provided by the management.
- c. Balances of Individual Accounts of Debtors, creditors and staff balances as outstanding on 31.03.2019 are subject to confirmation.

For Rajiv Mehrotra & Associates,
Chartered Accountants



Abhishek Ghai
Abhishek Ghai
Partner
M.No. 428718

UDIN: 19428718AAAA-BP5760

HARCOURT BUTLER TECHNICAL UNIVERSITY

BALANCE SHEET AS AT 31.03.2018

A	SOURCES OF FUNDS	SCHEDULE	CURRENT YEAR
1	UNRESTRICTED FUNDS		
	GENERAL FUND	2	148669807.76
2	RESTRICTED FUNDS	3	25583551805.37
3	CURRENT LIABILITIES & PROVISIONS	4	12020066.00
	TOTAL		25744241679.13
B	APPLICATION OF FUNDS		
1	FIXED ASSETS		
a)	TANGIBLE ASSETS	5	24918827532.76
b)	INTANGIBLE ASSETS		0.00
c)	CAPITAL WORK-IN-PROGRESS		418730865.00
2	INVESTMENTS		
a)	LONG TERM		0.00
b)	SHORT TERM (maturing within 12 months from 01.04.17)	6	160733279.00
3	CURRENTS ASSETS	7	241682734.37
4	LOANS, ADVANCES & DEPOSITS	8	4267268.00
	TOTAL		25744241679.13
	Notes to Accounts	1	


INTERNAL AUDITOR


ACCOUNTS OFFICER


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FINANCE CONTROLLER




UDIN: 19428718AAAABF5760

HARCOURT BUTLER TECHNICAL UNIVERSITY					
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR					
SL.	PARTICULARS	SCHEDULE	FUNDS		
			UNRESTRICTED GENERAL FUNDS	RESTRICTED FUNDS	TOTAL
INCOME					
1	ACADEMIC RECEIPTS				
2	GRANTS & DONATIONS	9	187215076.00	0.00	187215076.00
3	INCOME FROM INVESTMENTS	10	0.00	215940156.00	215940156.00
4	OTHER INCOMES	11	8712924.10	0.00	8712924.10
	TOTAL (A)	12	26168490.00	932780.00	27101270.00
EXPENDITURE					
	TOTAL (A)		222096490.10	216872936.00	438969426.10
1	STAFF PAYMENT & BENEFITS				
2	ACADEMIC EXPENSES	13	42841471.00	208084532.00	250926003.00
3	ADMINISTRATIVE & GENERAL EXPENSES	14	28878368.00	0.00	28878368.00
4	REPAIRS & MAINTENANCE	15	49015672.35	0.00	49015672.35
5	OTHER EXPENSES	16	10747033.00	0.00	10747033.00
	TOTAL (B)	17	7654762.48	0.00	7654762.48
	BALANCE being excess of Income over Expenditure (A-B)		139137306.83	208084532.00	347221838.83
	Transfer to/from Designated Fund		82959183.27	8789404.00	91747587.27
	BUILDING FUND				
	OTHERS				
	BALANCE being Surplus/(Deficit) Carried to General Fund		0.00	0.00	91747587.27
	Notes to Accounts	1			


INTERNAL AUDITOR


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ACCOUNTS OFFICER


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UDIN: 19428718 AAAABF5760

Schedule No. 1

Notes to Accounts:

1. Accounts have been prepared for the period starting from April 1, 2017 and ending on March 31, 2018.
2. The University being a non-commercial organisation the accounting standards as prescribed by the ICAI are not applicable to the University.

Note on Schedule-2 of Balance Sheet- General Fund:

3. From Financial Year 2017-18, as per instruction of University, Corpus fund have been categorized as follows-
 - i. General Corpus fund- Comprises of Balances accrued out of Surplus i.e. Excess of Income over Expenditure
 - ii. Depreciation fund
 - iii. Maintenance Fund
 - iv. Staff Development fund

Therefore fund balances forming part of corpus fund other than Depreciation fund, Maintenance fund and Staff Development fund as appearing in beginning of financial year have been transferred to General corpus fund.

Note on Schedule-3 of Balance Sheet- Restricted Fund:

1. It contains the details of those funds/Grants which have been received from Government or any other External body for specific activities. During the year, as informed to us, Grant amounting to Rs. 47.01 lacs of Centre of Excellence (C.O.E) fund and Rs. 7.67 lacs of TEQIP-II have remained unspent and has to be refunded in coming financial year, therefore the same has been transferred to Grant Refundable Account and recognised under current Liabilities.
2. Further in transition period, TEQIP Advance brought forward had remained unadjusted and therefore the same has been disclosed as prior period adjustment in Income & Expenditure Account of the current period.
3. During the year, Grant received for meeting operating expenses have been booked as Income from Grant under Income & Expenditure Account, while grant received for capital expenditure have been accounted as Capital fund under Restricted fund Account in Balance Sheet.



Nil



During the year, as informed to is, funds amounting to Rs. 17,13,36,000.00 has been directly transferred by treasury to vendor Account for construction expenditure purpose and therefore the same been recognised as Capital work-in-progress under fixed Assets Account and also the equivalent amount has been transferred to Government capital fund Account under Capital Column.

4. As per the information received, funds received for certain projects of AKTU i.e., Abdul Kalam Technical University and DIC Project have been classified under Restrictive Capital fund Account as the funds have to be strictly applied to the specified activities and amount of expenditure made out of the said funds have been duly incorporated.

Note on Schedule 4 of Balance Sheet- Current Liabilities & Provisions:

5. Under this Schedule, liabilities have been recognised for the payment due, balances are subject to confirmation.
6. Currently no provision for gratuity is being done, but the Salary actually payable and applicable statutory dues are being recognized. Deduction is also being done from Salary paid to Employees against housing loans & advances facility availed by employees from the University.

As per the Information received, University charge some additional fees over the advances provided to staff for housing Loan as per the scheme followed in respect of the same, but the Income has not been recognized for the Balances cleared and accounts settled due to non-availability of complete information

7. Suspense Account appearing in Balance Sheet comprises of those receipts which could not be traced by the university and therefore the same has been classified under current liabilities by name of Suspense Account.

Note on Schedule 5 of Balance Sheet- Fixed Assets-

8. No Depreciation is being provided on the fixed assets as per the accounting policy followed by the University. Opening Balance of fixed assets have been carried forward from the previous year balances wherein Valuation was obtained from a Valuer of existing assets as on 01.09.2016 and accordingly addition have been made to the fixed assets for capitalisation on the basis of information received from University.


As per Information received, No capitalization have to be made during the year out of Capital work-in-progress balance. Further complete details of fixed assets are available in Valuer report of Transition period and for current year, no quantitative details are available.

**SCHEDULE FOR FIXED ASSETS-
COMPLETE DETAILS AVAILABLE IN VALUER REPORT-**

Sl.	Particulars	Gross Block			Depreciation				Net Block		
		Opening Balance	Addition	Sale/Transfer	Closing Balance	Opening Balance	Addition	Adjustment	Closing Balance	Closing Balance	Opening Balance
1	Building	988352167.72	11685185.00	0.00	1000037552.72	0.00	0.00	0.00	0.00	1000037552.72	988352167.72
2	Equipments	121906375.04	6385637.00	0.00	128292012.04	0.00	0.00	0.00	0.00	128292012.04	121906375.04
3	Equipments-TEQUIP	0.00	26213048.00	0.00	26213048.00	0.00	0.00	0.00	0.00	26213048.00	0.00
4	Vehicles	3422411.88	0.00	0.00	3422411.88	0.00	0.00	0.00	0.00	3422412.00	3422411.88
5	Furniture & Fixtures	0.00	925508.00	0.00	925508.00	0.00	0.00	0.00	0.00	925508.00	0.00
6	Land	23759937000.00	0.00	0.00	23759937000.00	0.00	0.00	0.00	0.00	23759937000.00	23759937000.00
	Total	24873618154.64	45209378.00	0.00	24918827532.64	0.00	0.00	0.00	0.00	24918827532.76	24873618154.64


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SCHEDULE 13-

STAFF PAYMENTS AND BENEFITS

1	SALARY & WAGES-	
	ADMINISTRATIVE STAFF	
	SALARY CLASS-III	9498123.00
	SALARY CLASS-IV	47173061.00
	SALARY-TPR	27093561.00
	FACULTY & STAFF EXP- TEQIP	42745846.00
	GUEST LECTURES	5858304.00
	A. I. ARREAR & OTHER PAY	20820150.00
	ACP ARREAR	2230067.00
	FIXED PAY	4963511.00
	HONORARIUM	17608128.00
	WAGES TO TEMPORARY	250000.00
	BONUS & ALLOWANCES	219441.00
	LESS: PAID FROM RESTRICTED FUNDS	69002095.00
	TOTAL (A)	<u>-208084532.00</u>
		<u>39377755.00</u>
2	CONTRIBUTION TO PENSION FUNDS-	
	EMPLOYER CONTRIBUTION NPS-ADMIN	279197.00
	EMPLOYER CONTRIBUTION NPS-CLASS III	1598882.00
	EMPLOYER CONTRIBUTION NPS-CLASS IV	173853.00
	EMPLOYER CONTRIBUTION NPS-TPR	1411784.00
	TOTAL (C)	<u>3463716.00</u>
	GRAND TOTAL (A+B+C)	<u>42841471.00</u>

SCHEDULE 14-

ACADEMICS EXPENSES

1	AKTU EXPENSE (Dr. Abul Kalam Technical University)	315665.00
2	USAC EXPENSES (University Student Activity Council)	2503018.00
3	DEPARTMENTAL CONTINGENCY	3364842.00
4	EXAMINATION EXPENSES	4807905.00
5	FELLOWSHIP	3562963.00
6	CAUTION MONEY REFUND	1106000.00
7	HOSTEL ACTIVITIES EXPENSES	13046159.00
8	LIBRARY EXPENSES	95007.00
9	SEM-NAR EXPENSES	21412.00
10	ALUMINI MEMBERSHIP	4897.00
11	ENROLLMENT FEES	50500.00
	TOTAL	<u>28878368.00</u>


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SCHEDULE 15-

ADMINISTRATIVE AND GENERAL EXPENSES

1	ELECTRIC EXPENSES	20132266.00
2	WATER TAX	9822000.00
3	SECURITY GUARD EXPENSES	7562442.00
4	MEDICAL EXPENSES & REIMBURSEMENT	1013561.00
5	TELEPHONE & CUG EXPENSES	412766.00
6	GARDEN EXPENSES	1158157.00
7	INTERNET EXPENSES	130117.00
8	M.TECH/ PH.D CONTINGENCY	67053.00
9	ADVERTISEMENT	1719624.00
10	OFFICE EXPENSES	367672.00
11	GST FEE	7270.00
12	BANK CHARGES	13113.35
13	INTERVIEW EXP	493500.00
14	TRAVELLING EXP	739740.00
15	INCREMENTAL OPERATING COST	1704718.00
16	INDUSTRY INTERACTION EXP	206564.00
17	RESEARCH & DEVELOPMENT	1820820.00
18	COUNSELLING EXP-2017	1534000.00
19	MEETING EXP	110289.00
	TOTAL	<u>49015672.35</u>

SCHEDULE 16-

REPAIR & MAINTENANCE

1	GENERAL FUNDS-	
	VEHICLE MAINTENANCE	1972107.00
	CIVIL MAINTENANCE	7970957.00
	ELECTRICAL MAINTENANCE	736109.00
	FURNITURE UPGRADATION	67860.00
	TOTAL	<u>10747033.00</u>


SCHEDULE 17-

OTHER EXPENSES

1	AUDIT FEES	5000000.00
2	MISCELLANEOUS EXP	20760.48
3	LEGAL EXPENSES	1671833.00
4	REFORM	74400.00
5	TDS LATE FINE	65320.00
6	PRIOR PERIOD EXPENSE (TEQUIP ADVANCE)	822449.00
	TOTAL	<u>7654762.48</u>


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HARCOURT BUTLER TECHNICAL UNIVERSITY

BALANCE SHEET AS AT 31.03.2018

A	SOURCES OF FUNDS	SCHEDULE	CURRENT YEAR
1	UNRESTRICTED FUNDS		
	GENERAL FUND	2	148669807.76
2	RESTRICTED FUNDS	3	25583551805.37
3	CURRENT LIABILITIES & PROVISIONS	4	12020066.00
	TOTAL		25744241679.13
B	APPLICATION OF FUNDS		
1	FIXED ASSETS		
a)	TANGIBLE ASSETS	5	24918827532.76
b)	INTANGIBLE ASSETS		0.00
c)	CAPITAL WORK-IN-PROGRESS		418730865.00
2	INVESTMENTS		
a)	LONG TERM		0.00
b)	SHORT TERM (maturing within 12 months from 01.04.17)	6	160733279.00
3	CURRENTS ASSETS	7	241682734.37
4	LOANS, ADVANCES & DEPOSITS	8	4267268.00
	TOTAL		25744241679.13
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


UDIN: 19428718AAAABF5760

HARCOURT BUTLER TECHNICAL UNIVERSITY					
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR					
SL.	PARTICULARS	SCHEDULE	FUNDS		TOTAL
			UNRESTRICTED GENERAL FUNDS	RESTRICTED FUNDS	
INCOME					
1	ACADEMIC RECEIPTS				
2	GRANTS & DONATIONS	9	187215076.00	0.00	187215076.00
3	INCOME FROM INVESTMENTS	10	0.00	215940156.00	215940156.00
4	OTHER INCOMES	11	8712924.10	0.00	8712924.10
	TOTAL (A)	12	26168490.00	932780.00	27101270.00
EXPENDITURE					
	TOTAL (A)		222096490.10	216872936.00	438969426.10
1	STAFF PAYMENT & BENEFITS				
2	ACADEMIC EXPENSES	13	42841471.00	208084532.00	250926003.00
3	ADMINISTRATIVE & GENERAL EXPENSES	14	28878368.00	0.00	28878368.00
4	REPAIRS & MAINTENANCE	15	49015672.35	0.00	49015672.35
5	OTHER EXPENSES	16	10747033.00	0.00	10747033.00
	TOTAL (B)	17	7654762.48	0.00	7654762.48
	BALANCE being excess of Income over Expenditure (A-B)		139137306.83	208084532.00	347221838.83
	Transfer to/from Designated Fund		82959183.27	8789404.00	91747587.27
	BUILDING FUND				
	OTHERS				
	BALANCE being Surplus/(Deficit) Carried to General Fund		0.00	0.00	91747587.27
	Notes to Accounts	1			


INTERNAL AUDITOR


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ACCOUNTS OFFICER


FINANCE CONTROLLER



UDIN: 19428718 AAAABF5760

Schedule No. 1

Notes to Accounts:

1. Accounts have been prepared for the period starting from April 1, 2017 and ending on March 31, 2018.
2. The University being a non-commercial organisation the accounting standards as prescribed by the ICAI are not applicable to the University.

Note on Schedule-2 of Balance Sheet- General Fund:

3. From Financial Year 2017-18, as per instruction of University, Corpus fund have been categorized as follows-
 - i. General Corpus fund- Comprises of Balances accrued out of Surplus i.e. Excess of Income over Expenditure
 - ii. Depreciation fund
 - iii. Maintenance Fund
 - iv. Staff Development fund

Therefore fund balances forming part of corpus fund other than Depreciation fund, Maintenance fund and Staff Development fund as appearing in beginning of financial year have been transferred to General corpus fund.

Note on Schedule-3 of Balance Sheet- Restricted Fund:

1. It contains the details of those funds/Grants which have been received from Government or any other External body for specific activities. During the year, as informed to us, Grant amounting to Rs. 47.01 lacs of Centre of Excellence (C.O.E) fund and Rs. 7.67 lacs of TEQIP-II have remained unspent and has to be refunded in coming financial year, therefore the same has been transferred to Grant Refundable Account and recognised under current Liabilities.
2. Further in transition period, TEQIP Advance brought forward had remained unadjusted and therefore the same has been disclosed as prior period adjustment in Income & Expenditure Account of the current period.
3. During the year, Grant received for meeting operating expenses have been booked as Income from Grant under Income & Expenditure Account, while grant received for capital expenditure have been accounted as Capital fund under Restricted fund Account in Balance Sheet.



Nil



During the year, as informed to us, funds amounting to Rs. 17,13,36,000.00 has been directly transferred by treasury to vendor Account for construction expenditure purpose and therefore the same been recognised as Capital work-in-progress under fixed Assets Account and also the equivalent amount has been transferred to Government capital fund Account under Capital Column.

4. As per the information received, funds received for certain projects of AKTU i.e., Abdul Kalam Technical University and DIC Project have been classified under Restrictive Capital fund Account as the funds have to be strictly applied to the specified activities and amount of expenditure made out of the said funds have been duly incorporated.

Note on Schedule 4 of Balance Sheet- Current Liabilities & Provisions:

5. Under this Schedule, liabilities have been recognised for the payment due, balances are subject to confirmation.
6. Currently no provision for gratuity is being done, but the Salary actually payable and applicable statutory dues are being recognized. Deduction is also being done from Salary paid to Employees against housing loans & advances facility availed by employees from the University.

As per the Information received, University charge some additional fees over the advances provided to staff for housing Loan as per the scheme followed in respect of the same, but the Income has not been recognized for the Balances cleared and accounts settled due to non-availability of complete information

7. Suspense Account appearing in Balance Sheet comprises of those receipts which could not be traced by the university and therefore the same has been classified under current liabilities by name of Suspense Account.

Note on Schedule 5 of Balance Sheet- Fixed Assets-

8. No Depreciation is being provided on the fixed assets as per the accounting policy followed by the University. Opening Balance of fixed assets have been carried forward from the previous year balances wherein Valuation was obtained from a Valuer of existing assets as on 01.09.2016 and accordingly addition have been made to the fixed assets for capitalisation on the basis of information received from University.

As per Information received, No capitalization have to be made during the year out of Capital work-in-progress balance. Further complete details of fixed assets are available in Valuer report of Transition period and for current year, no quantitative details are available.

SCHEDULE 5- RESTRICTED FUNDS- RELATED TO CAPITAL EXPENDITURE

PARTICULARS	COE	TEQIP-II	DIC PROJECT	AKTU GRANT	OTHERS	Total
Opening Balance of the Capital Funds	30701032.00	3966955.00	0.00		24745190999.32	24779858986.32
Addition to the funds-						
i) Grants Paid for utilisation towards capital expenditure	0.00	0.00	2033500.00	50000000.00	171336000.00	223369500.00
ii) Income from Investment made out of the fund	0.00	0.00	0.00	0.00	0.00	0.00
iii) Accrued interest on investments of the funds	0.00	0.00	0.00	0.00	0.00	0.00
Total	30701032.00	3966955.00	2033500.00	50000000.00	24916526999.32	25003228486.32
iv) Specific Expenditure incurred out of the Fund	0.00	0.00	-329742.00	0.00	0.00	--329742.00
v) Transfer from other funds	537532.00	-3200000.00	0.00		615321048.05	612658580.05
vi) Transfer to income	-26537532.00	0.00	0.00	0.00	0.00	-26537532.00
vii) Transfer to Refundable Account	-4701032.00	-766955.00	0.00	0.00	0.00	-5467987.00
Net Balance as at the year end	0.00	0.00	1703758.00	50000000.00	25531848047.37	25583551805.37


INTERNAL AUDITOR


REGISTRAR


ACCOUNTS OFFICER


FINANCE CONTROLLER



SCHEDULE 13-

STAFF PAYMENTS AND BENEFITS

1	SALARY & WAGES-	
	ADMINISTRATIVE STAFF	
	SALARY CLASS-III	9498123.00
	SALARY CLASS-IV	47173061.00
	SALARY-TPR	27093561.00
	FACULTY & STAFF EXP- TEQIP	42745846.00
	GUEST LECTURES	5858304.00
	A. I. ARREAR & OTHER PAY	20820150.00
	ACP ARREAR	2230067.00
	FIXED PAY	4963511.00
	HONORARIUM	17608128.00
	WAGES TO TEMPORARY	250000.00
	BONUS & ALLOWANCES	219441.00
	LESS: PAID FROM RESTRICTED FUNDS	69002095.00
	TOTAL (A)	<u>-208084532.00</u>
		<u>39377755.00</u>
2	CONTRIBUTION TO PENSION FUNDS:-	
	EMPLOYER CONTRIBUTION NPS-ADMIN	279197.00
	EMPLOYER CONTRIBUTION NPS-CLASS III	1598882.00
	EMPLOYER CONTRIBUTION NPS-CLASS IV	173853.00
	EMPLOYER CONTRIBUTION NPS-TPR	1411784.00
	TOTAL (C)	<u>3463716.00</u>
	GRAND TOTAL (A+B+C)	<u>42841471.00</u>


SCHEDULE 14-

ACADEMICS EXPENSES

1	AKTU EXPENSE (Dr. Abul Kalam Technical University)	315665.00
2	USAC EXPENSES (University Student Activity Council)	2503018.00
3	DEPARTMENTAL CONTINGENCY	3364842.00
4	EXAMINATION EXPENSES	4807905.00
5	FELLOWSHIP	3562963.00
6	CAUTION MONEY REFUND	1106000.00
7	HOSTEL ACTIVITIES EXPENSES	13046159.00
8	LIBRARY EXPENSES	95007.00
9	SEMNAR EXPENSES	21412.00
10	ALUMINI MEMBERSHIP	4897.00
11	ENROLLMENT FEES	50500.00
	TOTAL	<u>28878368.00</u>


INTERNAL AUDITOR


REGISTRAR


ACCOUNTS OFFICER


FINANCE CONTROLLER



SCHEDULE 15-

ADMINISTRATIVE AND GENERAL EXPENSES

1	ELECTRIC EXPENSES	20132266.00
2	WATER TAX	9822000.00
3	SECURITY GUARD EXPENSES	7562442.00
4	MEDICAL EXPENSES & REIMBURSEMENT	1013561.00
5	TELEPHONE & CUG EXPENSES	412766.00
6	GARDEN EXPENSES	1158157.00
7	INTERNET EXPENSES	130117.00
8	M.TECH/ PH.D CONTINGENCY	67053.00
9	ADVERTISEMENT	1719624.00
10	OFFICE EXPENSES	367672.00
11	GST FEE	7270.00
12	BANK CHARGES	13113.35
13	INTERVIEW EXP	493500.00
14	TRAVELLING EXP	739740.00
15	INCREMENTAL OPERATING COST	1704718.00
16	INDUSTRY INTERACTION EXP	206564.00
17	RESEARCH & DEVELOPMENT	1820820.00
18	COUNSELLING EXP-2017	1534000.00
19	MEETING EXP	110289.00
	TOTAL	<u>49015672.35</u>

SCHEDULE 16-

REPAIR & MAINTENANCE

1	GENERAL FUNDS-	
	VEHICLE MAINTENANCE	1972107.00
	CIVIL MAINTENANCE	7970957.00
	ELECTRICAL MAINTENANCE	736109.00
	FURNITURE UPGRADATION	67860.00
	TOTAL	<u>10747033.00</u>


SCHEDULE 17-

OTHER EXPENSES

1	AUDIT FEES	5000000.00
2	MISCELLANEOUS EXP	20760.48
3	LEGAL EXPENSES	1671833.00
4	REFORM	74400.00
5	TDS LATE FINE	65320.00
6	PRIOR PERIOD EXPENSE (TEQUIP ADVANCE)	822449.00
	TOTAL	<u>7654762.48</u>


INTERNAL AUDITOR


REGISTRAR


ACCOUNTS OFFICER


FINANCE CONTROLLER



Balance Sheet: 2018-19



RAJIV MEHROTRA & ASSOCIATES

CHARTERED ACCOUNTANTS

H.O. : 3/3A, Vishnupuri, Kanpur - 208 002 • Tel. : 0512-2531806

Fax : 0512-2531806 • E-mail : rma.consult@gmail.com

To,

The Finance Controller,
Harcourt Butler Technical University,
Nawabganj, Kanpur

1. We have **compiled** the accompanying financial statements on the basis of information provided by the Management. These financial statements comprise the Balance Sheet of Harcourt Butler Technological University as at March 31, 2019, Income & Expenditure Account for the Period starting from 01.04.2018 to 31.03.2019 and a summary of significant accounting policies and other explanatory information and have duly incorporated the notes as part of the same and they form an integral part of the financial statements.
2. We performed this compilation engagement in accordance with Standard on Related Services 4410 (Revised), Compilation Engagements. We have complied with relevant ethical requirements and have completed the assignment on the basis of scope of work as discussed with the Management of Harcourt Butler Technological University.
3. The management of the Harcourt Butler Technological University, Kanpur is responsible for:
 - a) Completeness and accuracy of the underlying data and complete disclosure of all material and relevant information to the accountant.
 - b) Maintaining adequate accounting and other records and internal controls and selecting and applying appropriate accounting policies.
 - c) Preparation and presentation of financial statements in accordance with the applicable laws and regulations, if any.
 - d) Establishing controls to safeguard the assets of the University and preventing and detecting frauds or other irregularities.
 - e) Ensuring that the activities of the University are carried out in accordance with the applicable laws and regulations and preventing and detecting any non-compliance.



RAJIV MEHROTRA & ASSOCIATES

CHARTERED ACCOUNTANTS

H.O. : 3/3A, Vishnupuri, Kanpur - 208 002 • Tel. : 0512-2531806
Fax : 0512-2531806 • E-mail : rma.consult@gmail.com

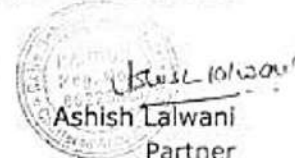
4. Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information provided to us by Management to compile these financial statements. Further as per Management Assertion Letter the assignment is strictly restricted to preparation and presentation of financial Statements in a proper format without conducting any audit.

5. Accordingly, we do not express an audit opinion i.e. whether the balance sheet or Income & Expenditure A/c give a true and fair view or not.

6. However this certificate is subject to following:

- a. No reconciliation have been made by us for the fees due and received by the University from the students, and no statutory compliances have been either verified by us.
- b. The value of both movable, immovable properties and investments and their title deeds or underlying documents have neither been verified by us nor certified by us. It has been taken at the value as provided by the management.
- c. Balances of Individual Accounts of Debtors, creditors and staff balances as outstanding on 31.03.2019 are subject to confirmation.
- d. There are certain prior period incomes of interest on FDR and Bank, which has been shown separately in the financial statements.
- e. Incomes are subject to reconciliation with form 26AS of the Income Tax Act, i.e. Tax Credit has not been verified. Several incomes have been recognized on receipt basis instead of Gross basis due to non-availability of the form 26AS.

For Rajiv Mehrotra & Associates,
Chartered Accountants



Ashish Lalwani

Partner

M.No. 426684

Date: 22th Feb 2020

UDIN: 20426684AAAABN1855

HARCOURT BUTLER TECHNICAL UNIVERSITY

BALANCE SHEET AS AT 31.03.2019

	SOURCES OF FUNDS	SCHEDULE	CURRENT YEAR
1	UNRESTRICTED FUNDS		
	GENERAL FUND	2	246738737.16
2	RESTRICTED FUNDS	3	25657193915.92
3	CURRENT LIABILITIES & PROVISIONS	4	7330589.49
	TOTAL		25911263242.57
1	FIXED ASSETS		
a)	TANGIBLE ASSETS	5	24938005411.09
b)	INTANGIBLE ASSETS		0.00
c)	CAPITAL WORK-IN-PROGRESS		510413525.00
2	INVESTMENTS		
a)	LONG TERM		0.00
b)	SHORT TERM (maturing within 12 months from 01.04.18)	6	124082064.00
3	CURRENTS ASSETS	7	333758839.38
4	LOANS, ADVANCES & DEPOSITS	8	5003403.10
	TOTAL		25911263242.57
	Notes to Accounts	1	

ACCOUNTANT

INTERNAL AUDITOR

ACCOUNTS OFFICER

FINANCE CONTROLLER



UAIN: 20426684 AAAA BN18SS

HARCOURT BUTLER TECHNICAL UNIVERSITY
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 2019

SL	PARTICULARS	SCHEDULE	FUNDS		
			UNRESTRICTED GENERAL FUNDS	RESTRICTED FUNDS	TOTAL
INCOME					
1	ACADEMIC RECEIPTS	9	209372804.00	0.00	209372804.00
2	GRANTS & DONATIONS	10	0.00	209797398.00	209797398.00
3	INCOME FROM INVESTMENTS	11	14818582.00	0.00	14818582.00
4	OTHER INCOMES	12	33369728.71	1105040.00	34474768.71
TOTAL (A)			257561114.71	210902438.00	468463552.71
EXPENDITURE					
1	STAFF PAYMENT & BENEFITS	13	55369999.00	202176857.00	257546856.00
2	ACADEMIC EXPENSES	14	20979755.27	0.00	20979755.27
3	ADMINISTRATIVE & GENERAL EXPENSES	15	70773205.97	0.00	70773205.97
4	REPAIRS & MAINTENANCE	16	14452389.07	0.00	14452389.07
5	OTHER EXPENSES	17	6642417.00	0.00	6642417.00
TOTAL (B)			168217766.31	202176857.00	370394623.31
BALANCE being excess of Income over Expenditure (A-B)			89343348.40	8725581.00	98068929.40
Transfer to/from Designated Fund					
BUILDING FUND					
OTHERS					
BALANCE being Surplus/(Deficit) Carried to General Fund			0.00	0.00	98068929.40
Notes to Accounts		1			

ACCOUNTANT

INTERNAL AUDITOR

ACCOUNTS OFFICER

FINANCE CONTROLLER



UDINR 20426684 AAAA BN 1855

Schedule No. 1

Notes to Accounts:

1. Accounts have been prepared for the period starting from April 1, 2018 and ending on March 31, 2019.
2. The University being a non-commercial organisation the accounting standards as prescribed by the ICAI are not applicable to the University.

Note on Schedule-2 of Balance Sheet- General Fund:

3. From Financial Year 2018-19 Corpus fund have been categorized as follows-
 - i. General Corpus fund- Comprises of Balances accrued out of Surplus i.e. Excess of Income over Expenditure
 - ii. Depreciation fund
 - iii. Maintenance Fund
 - iv. Staff Development fund

Therefore fund balances forming part of corpus fund other than Depreciation fund, Maintenance fund and Staff Development fund as appearing in beginning of financial year have been transferred to General corpus fund.

Note on Schedule-3 of Balance Sheet- Restricted Fund:

1. It contains the details of those funds/Grants which have been received from Government or any other External body for specific activities.
2. During the year, grant refundable to National Project Implementation Unit (PFMS) was short refunded by Rs.132602. Remaining amount has been added to the Grant Received of the current period.
3. During the year, Grant received for meeting operating expenses have been booked as Income from Grant under Income & Expenditure Account, while grant received for capital expenditure have been accounted as Capital fund under Restricted fund Account in Balance Sheet.

During the year fund amounting to Rs. 9,16,82,660.00 has been directly transferred by treasury to vendor Account for construction expenditure purpose and therefore the same been recognised as Capital work-in-progress under fixed Assets Account and also the equivalent amount has been transferred to Government capital fund Account under Capital Column. There is no confirmation with respect to the same.

4. As per the information received, funds received for certain projects of AKTU i.e., Abdul Kalam Technical University and DIC Project have been classified under Restrictive Capital fund Account as the funds have to be strictly applied to the specified activities and amount of expenditure made out of the said funds have been duly incorporated.



**SCHEDULE FOR FIXED ASSETS-
COMPLETE DETAILS AVAILABLE IN VALUER REPORT-**

Sl.	Particulars	Gross Block			Depreciation			Net Block			
		Opening Balance	Addition	Sale/Transfer	Closing Balance	Opening Balance	Addition	Adjustment	Closing Balance	Closing Balance	Opening Balance
1	Building	1000037552.72	10244300.00	0.00	1010281852.72	0.00	0.00	0.00	0.00	1010281852.72	1000037552.72
2	Equipments	154505060.04	6029189.35	0.00	160534249.39	0.00	0.00	0.00	0.00	160534249.39	154505060.04
3	Equipments-TEQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Vehicles	3422412.00	2473023.00	0.00	5895435.00	0.00	0.00	0.00	0.00	5895435.00	3422412.00
5	Furniture & Fixtures	925508.00	431365.98	0.00	1356873.98	0.00	0.00	0.00	0.00	1356873.98	925508.00
6	Land	23759937000.00	0.00	0.00	23759937000.00	0.00	0.00	0.00	0.00	23759937000.00	23759937000.00
	Total	24918827532.76	19177878.33	0.00	24938005411.09	0.00	0.00	0.00	0.00	24938005411.09	24918827532.76

ACCOUNTANT

ACCOUNTS OFFICER



INTERNAL AUDITOR

FINANCE CONTROLLER

SCHEDULE 13-

STAFF PAYMENTS AND BENEFITS

1 SALARY & WAGES-

BASIC SALARY	125615849.00
DA ARREAR	2177774.00
DEARNESS ALLOWANCE	69985420.00
HRA ARREAR	36649.00
HOUSE RENT ALLOWANCE	4355800.00
WARDEN ALLOWANCE	109200.00
SALARY TO OUTSOURCING STAFF	19900097.00
GUEST LECTURES	14805350.00
COMMUTATION OF PENSION (OLD)	383949.00
A. I. ARREAR & OTHER PAY	2351656.00
ACP ARREAR	9016590.00
CPF ARREAR	316828.00
FIXED PAY	1029643.00
HONORARIUM	204500.00
WAGES TO TEMPORARY	2080583.00
GRATUITY (OLD)	85953.00
BONUS & ALLOWANCES	967120.00
LESS: PAID FROM RESTRICTED FUNDS	-202176857.00
TOTAL (A)	<u>51246104.00</u>

2 CONTRIBUTION TO PENSION FUNDS-

EMPLOYER CONTRIBUTION NPS-ADMIN	28380.00
EMPLOYER CONTRIBUTION NPS-CLASS III	1547371.00
EMPLOYER CONTRIBUTION NPS-CLASS IV	125572.00
EMPLOYER CONTRIBUTION NPS-TPR	2422572.00
TOTAL (C)	<u>4123895.00</u>

GRAND TOTAL (A+B+C)

55369999.00

SCHEDULE 14-

ACADEMICS EXPENSES

1 AKTU EXPENSE (Dr. Abul Kalam Technical University)	970000.00
2 USAC EXPENSES (University Student Activity Council)	1520297.00
3 DEPARTMENTAL CONTINGENCY	4209394.01
4 EXAMINATION EXPENSES	4407151.26
5 CAUTION MONEY REFUND	3931556.00
6 HOSTEL ACTIVITIES EXPENSES	5120179.00
7 LIBRARY EXPENSES	670164.00
8 DEGREE FEES	73300.00
9 EDUCATIONAL TOUR	19240.00
10 CHIEF PROCTOR EXP.	58474.00
TOTAL	<u>20979755.27</u>

ACCOUNTANT

INTERNAL AUDITOR

ACCOUNTS OFFICER

FINANCE CONTROLLER



SCHEDULE 15-

ADMINISTRATIVE AND GENERAL EXPENSES

1	ELECTRIC EXPENSES	27950316.00
2	SECURITY GUARD EXPENSES	15016124.92
3	MEDICAL EXPENSES & REIMBURSEMENT	769296.00
4	TELEPHONE & CUG EXPENSES	320170.00
5	INTERNET EXPENSES	37754.82
6	M.TECH/ PH.D CONTINGENCY	55456.00
7	ADVERTISEMENT	1483183.22
8	OFFICE EXPENSES	507973.85
9	GST FEE	6004.00
10	BANK CHARGES	10532.96
11	TRAVELLING EXP	562619.00
12	RESEARCH & DEVELOPMENT	1168980.20
13	COUNSELLING EXP-2018	2785686.00
14	RATES & TAXES	13012728.00
15	EC/AC/OTHER MEERING	788738.00
16	TESTING/CONSULTANCY DISTRIBUTION	516527.00
17	STUDENT'S GROUP INSURANCE	1643976.00
18	PT. D.D.U.Q.I. PROGRAMME	4137140.00
	TOTAL	<u>70773205.97</u>

SCHEDULE 16-

REPAIR & MAINTENANCE

GENERAL FUNDS-

1	VEHICLE MAINTENANCE	1202964.01
	CIVIL MAINTENANCE	11029763.12
	ELECTRICAL MAINTENANCE	741028.00
	MECHANICAL MAINTENANCE	1478633.94
	TOTAL	<u>14452389.07</u>

SCHEDULE 17-

OTHER EXPENSES

1	AUDIT FEES	4731482.00
2	LEGAL/PROFESSIONAL EXPENSES	1653897.00
3	TDS LATE FINE	720.00
4	INTEREST ON TDS	640.00
5	SECRET EXP BY HONBLE VC	255678.00
	TOTAL	<u>6642417.00</u>


ACCOUNTANT


INTERNAL AUDITOR


ACCOUNTS OFFICER


FINANCE CONTROLLER



Balance Sheet: 2019-20



Vivek K. B. Gupta & Co
Chartered Accountants

S.F.-21, Clyde House, Opp. Heer Palace,
128, The Mall, Kanpur - 208 004

Phone : (Off.) 0512-2982334

(Mob.) 09450291958

E-mail : vivek_ca2007@yahoo.co.in

Website : www.vkbg.in

FORM NO. 10BB

[See rule 16CC]

Audit report under section 10(23C) of the Income-tax Act, 1961, in the case of any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of section 10(23C).

(i) We have examined the Balance Sheet as at 31/03/2020 and the Income and Expenditure or Profit and Loss Account for the year ended on that date attached herewith of **HARCOURT BUTLER TECHNICAL UNIVERSITY**

(ii) We certify that the Balance Sheet and the Income and Expenditure Account or Profit and Loss Account are in agreement with the books of account maintained by the head office at KANPUR and 0 branches.

(iii) Subject to comments below.....

The balances and identity of debtors and creditors are certified by the management and are subject to confirmation. As capital investment is treated as application of funds hence, depreciation has not been debited in income and expenditure account.

(a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.

(b) In our opinion, proper books of account have been kept by the head office and branches of the above-named fund, or trust, or institution or any university or other educational institution or any hospital or other medical institution so far as appears from our examination of the books of account.

(c) In our opinion and to the best of our information and according to the information given to us, the said accounts read with notes thereon, if any, give a true and fair view -

(1) In the case of the Balance Sheet, of the state of affairs of the above-named fund, or trust, or institution or any university or other educational institution or any hospital or other medical institution as at 31/03/2020 and

(2) In the case of Income and Expenditure Account or Profit and Loss Account, surplus or deficit or profit or loss for the year ended on that date.

The prescribed particulars are annexed herewith:

1. The balances and identity of debtors and creditors are certified by the management and are subject to confirmation.
2. As capital investment is treated as application of funds hence, depreciation has not been debited in income and expenditure account.

For VIVEK K.B. GUPTA AND CO.
Chartered Accountants



VIVEK K.B. GUPTA
(PROPRIETOR)

M. No. : 407473

FRN : 0014181C

S.F. 21, CLYDE HOUSE, 128 THE MALL,
KANPUR, KANPUR-208004 UTTAR PRADESH

Date : 15/02/2022
Place : KANPUR

ANNEXURE
Statement of particulars
PART A-GENERAL

1.	Name of the found or trust or institution or any university or other educational institution or any hospital or other medical institution.	HARCOURT BUTTLER TECHNICAL UNIVERSITY
2.	Address	HBTU CAMPUS, NAWABGANJ, NAWABGANJ, KANPUR - 208002 UTTAR PRADESH
3.	Permanent Account Number	AAALH0730N
4.	Assessment Year	2020-21
5.	Sub-clause of section 10(23C) under which the fond or trust or institution or any university or other educational institution or any hospital or other medical institution is seeking exemption.	
6.	Number and date of notification/approval of the fond or trust or institution or any university or other educational institution or any hospital or other medical institution.	
	Number of Notification/ Approval	Date of Notification/ Approval

PART B - APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS OR EDUCATIONAL OR
PHILANTHROPIC PURPOSES

7.	Nature of charitable/religious/educational/philanthropic activity [as referred to in sub-clauses (iv),(v),(vi) or (via) of section 10(23C)]	Educational
8.	Total income of the previous year of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution	61,81,06,173.32
9.	Amount of income of the previous year applied during the year wholly and exclusively to the objects for which it is established	95,56,34,855.37
10.	Amount of income of the previous year accumulated for application, wholly and exclusively, to the objects for which it is established, to the extent it does not exceed 15% of income of that year.	0
11.	Amount of income, exceeding 15% of income of the year, accumulated in accordance with clause (a) of the third proviso to section 10(23C).	0
12.	(a) Whether, during the previous year, any part of the income, not exceeding 15% of income accumulated in any earlier year, was applied for purposes other than to the objects for which it is established or has ceased to be accumulated for application thereto?	No
	(b) If the answer to (a) above is 'yes', then give details of income so applied or ceased to be so accumulated	
13.	(a) Whether, during the previous year, any part of the income of any earlier year exceeding 15% of the income, that was accumulated in accordance with clause (a) of the third proviso to section 10(23C) in that year, was applied for purposes other than to the objects for which it is established or has ceased to be accumulated for application thereto?	No
	(b) If the answer to (a) above is 'yes', then give details of income so applied or ceased to be so accumulated	
14.	(a) Whether, during the previous year, any part of the income of any earlier year exceeding 15% of the income, that was accumulated in accordance with clause (a) of the third proviso to section 10(23C) in that year, was	No

not utilised for purposes for which it was accumulated during the period for which it was to be accumulated?	
(b) If the answer to (a) above is 'yes', then give details thereof, together with amount of income not so utilised.	

HARCOURT BUTLER TECHNICAL UNIVERSITY

BALANCE SHEET AS AT 31.03.2020

S.NO.	PARTICULARS	SCHEDULE	CURRENT YEAR
A SOURCES OF FUNDS			
1	UNRESTRICTED FUNDS GENERAL FUND	2	400,474,857.33
2	RESTRICTED FUNDS	3	25,691,229,974.37
3	CURRENT LIABILITIES & PROVISIONS	4	23,747,855.00
TOTAL			26,115,452,686.70
B APPLICATION OF FUNDS			
1	FIXED ASSETS		
a)	TANGIBLE ASSETS	5	25,426,560,561.31
b)	INTANGIBLE ASSETS		
c)	CAPITAL WORK-IN-PROGRESS		129,018,660.00
2	INVESTMENTS		
a)	LONG TERM		
b)	SHORT TERM	6	173,053,879.00
3	CURRENTS ASSETS	7	370,721,873.20
4	LOANS, ADVANCES & DEPOSITS	8	16,097,713.19
TOTAL			26,115,452,686.70

Notes to Accounts

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ACCOUNTANT

ACCOUNTS OFFICER

FINANCE CONTROLLER

For: VIVEK K.B.GUPTA & CO.



PLACE : KANPUR
DATE:15/02/2022

M. No. : 407473
UDIN:22407473AGTJH6901

HARCOURT BUTLER TECHNICAL UNIVERSITY
FOR THE YEAR ENDED 31ST MARCH, 2020

SCHEDULE 5:-
DETAIL OF FIXED ASSETS:-
COMPLETE DETAILS AVAILABLE IN VALUER REPORT:-

No.	Particulars	Gross Block				Depreciation				Net Block	
		Opening Balance	Addition	Sale/Transfer	Closing Balance	Opening Balance	Addition	Adjustment	Closing Balance	Closing Balance	Opening Balance
1	Building	1,010,281,852.72	418,870,565.00	-	1,429,152,417.72	-	-	-	-	1,429,152,417.72	1,010,281,852.72
2	Equipments	160,534,249.39	13,071,708.90	-	173,605,958.29	-	-	-	-	173,605,958.29	160,534,249.39
3	Equipments-TEQUIP-III	-	46,233,910.00	-	46,233,910.00	-	-	-	-	46,233,910.00	-
4	Vehicles	5,895,435.00	-	-	5,895,435.00	-	-	-	-	5,895,435.00	5,895,435.00
5	Furniture & Fixtures	1,356,873.98	8,304,966.32	-	9,661,840.30	-	-	-	-	9,661,840.30	1,356,873.98
6	Furniture & Fixtures TEQUIP III	-	2,074,000.00	-	2,074,000.00	-	-	-	-	2,074,000.00	-
7	Land	23,759,937,000.00	-	-	23,759,937,000.00	-	-	-	-	23,759,937,000.00	23,759,937,000.00
	Total	24,938,005,411.09	488,555,150.22	-	25,426,560,561.31	-	-	-	-	25,426,560,561.31	24,938,005,411.09

ACCOUNTANT

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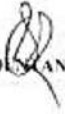
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SCHEDULE 13.**DETAIL OF STAFF PAYMENTS AND BENEFITS**


S.NO.	PARTICULARS	CURRENT YEAR AMOUNT (INR.)
1	SALARY & WAGES-	
	BASIC SALARY	188,874,724.00
	DA ARREAR	1,783,794.00
	DEARNESS ALLOWANCE	66,248,444.00
	SALARY TO OUTSOURCING STAFF	16,406,849.00
	HRA ARREAR	113,560.00
	HOUSE RENT ALLOWANCE	5,176,565.00
	WARDEN ALLOWANCE	108,500.00
	GUEST LECTURES	13,206,497.00
	COMMUTATION OF PENSION (OLD)	11,577.00
	A. I. ARREAR & OTHER PAY	352,838.00
	CCA ARREAR	1,190.00
	CCA	1,017,121.00
	PERSONAL PAY	264,099.00
	SPECIAL PAY	669,509.00
	HONORARIUM	39,702.00
	WAGES TO TEMPORARY	3,166,177.00
	BONUS & ALLOWANCES	468,017.00
	TEQUP III DIRECT EXPENSES	45,962,141.00
	LESS PAID FROM RESTRICTED FUNDS	(199,578,940.00)
	TOTAL (A)	144,292,364.00
2	CONTRIBUTION TO PENSION FUNDS-	
	EMPLOYER CONTRIBUTION NPS-ADMIN	
	EMPLOYER CONTRIBUTION NPS-CLASS III	
	EMPLOYER CONTRIBUTION NPS-CLASS IV	
	EMPLOYER CONTRIBUTION NPS-TPR	
	TOTAL (C)	
	GRAND TOTAL (A+B+C)	144,292,364.00

SCHEDULE 14.**DETAIL OF ACADEMICS EXPENSES**

S.NO.	PARTICULARS	CURRENT YEAR AMOUNT (INR.)
1	USAC EXPENSES (University Student Activity Council)	2,978,592.00
2	DEPARTMENTAL CONTINGENCY	5,304,619.45
3	EXAMINATION EXPENSES	1,077,295.88
4	CAUTION MONEY REFUND	2,300,750.00
5	HOSTEL ACTIVITIES EXPENSES	1,417,062.00
6	LIBRARY EXPENSES	796,693.00
7	BOOKS & JOURNALS	4,180,357.00
8	LAB EQUIPMENT EXPENSES	50,136.00
9	CONVOCATION EXPENSES	471,169.00
10	ACCREDITATION FEE	1,323,205.00
	TOTAL	19,899,879.33


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SCHEDULE 15:**DETAIL OF ADMINISTRATIVE AND GENERAL EXPENSES**

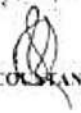
S.NO.	PARTICULARS	CURRENT YEAR AMOUNT (INR.)
1	AUDIT FEES & LEGAL/PROFESSIONAL EXPENSES	1,019,964.00
2	ELECTRIC EXPENSES	32,304,682.00
3	SECURITY GUARD EXPENSES	30,328,185.00
4	MEDICAL EXPENSES & REIMBURSEMENT	2,131,503.00
5	TELEPHONE & CUG EXPENSES	311,038.53
6	INTERNET EXPENSES	378,668.00
7	M.TECH/ P.H.D. CONTINGENCY	857,224.05
8	ADVERTISEMENT	2,810,451.71
9	OFFICE EXPENSES	25,521.00
10	BANK CHARGES	13,233.63
11	TRAVELLING EXP	246,559.00
12	RESEARCH & DEVELOPMENT	2,794,666.58
13	COUNSELLING EXP	1,395,000.00
14	BUILDING JALKAL & NAGAR NIGAM RENT AND TAXES	6,914,112.00
15	EC/AC/OTHER MEERING	1,615,515.00
16	TESTING/CONSULTANCY DISTRIBUTION	297,148.00
17	POSTAGE, PRINTING & STATIONERY EXPENSES	542,564.00
18	AUTOMATION EXPENSES	341,544.00
19	GARDEN EXPENSES	393,938.00
	TOTAL	84,721,518.50

SCHEDULE 16:**DETAIL OF REPAIR & MAINTENANCE**

S.NO.	PARTICULARS	CURRENT YEAR AMOUNT (INR.)
	GENERAL FUNDS:	
1	VEHICLE MAINTENANCE	814,079.00
2	CIVIL MAINTENANCE	12,675,177.32
3	ELECTRICAL MAINTENANCE	2,154,132.00
4	MECHANICAL MAINTENANCE	1,114,150.00
5	HOSTEL MAINTENANCE	979,465.00
	TOTAL	17,737,003.32


SCHEDULE 17:**DETAIL OF OTHER EXPENSES**

S.NO.	PARTICULARS	CURRENT YEAR AMOUNT (INR.)
1	CM RELIEF FUND	850,000.00
	TOTAL	850,000.00



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