



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, 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.





RAJIV MEHROTRA & ASSOCIAT

CHARTERED ACCOUNTANTS

H.O. : 3/3A, Vishnupuri, Kanpur - 208 002 • Tel. : 0512-253

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 31.03.2018 are subject to confirmation.

For Rajiv Mehrotra & Associates,
Chartered Accountants



Abhishek Ghai

Partner

M.No. 428718


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HARCOURT BUTLER TECHNICAL UNIVERSITY

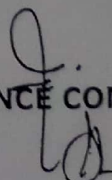
BALANCE SHEET AS AT 31.03.2018

	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	4267269.00
	TOTAL		25744241679.13
	Notes to Accounts	1	


INTERNAL AUDITOR


ACCOUNTS OFFICER


REGISTRAR


FINANCE CONTROLLER



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
			222096490.10	216872936.00	438969426.10
EXPENDITURE					
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
			139137306.83	208084532.00	347221838.83
	BALANCE being excess of Income over Expenditure (A-B)		82959183.27	8788404.00	91747587.27
	Transfer to/from Designated Fund				
	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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UDIN: 19428718 AAAABF5760