



INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Harcourt Butler Technical University, which comprise the balance sheet as at March 31, 2021, and the Income and Expenditure Account (and the cash flow statement) for the year ended, and notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with Institution Laws.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with Institution Law and for such internal control as management determines is necessary to enable the preparation of. Financial statements that are free from material misstatement, whether due to fraud or error. In preparing "the financial statements", management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence economic decisions of users taken on the basis of these financial statements.





Paragraph 40(b) of this SA explains that the shaded material below can be located in an Appendix report. Paragraph 40(c) explains that when law, regulation or National auditing permit, reference can be made to a website of an appropriate authority that of the auditor's responsibilities, rather than including this material in the auditor's that the description on the website addresses, and is not inconsistent with, the description responsibilities below. As part of an audit in accordance with SAs, we exercise and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due design and perform audit procedures responsive to those risks, and obtain audit evidence and appropriate to provide a basis for our opinion. The risk of not detecting a resulting from fraud is higher than for one resulting from error, as fraud may be intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit in the circumstances, but not for the purpose of expressing an opinion on the entity's internal control .Evaluate the appropriateness of accounting policies used of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of the audit evidence obtained, whether a material uncertainty exists related to events or cast significant doubt on the entity's ability to continue as a going concern. If we conclude that an uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern. We communicate with those charged with governance regarding, among those matters, the planned scope and timing of the audit findings, including any significant deficiencies in internal control that we identify during our audit.

**for Habibullah & Co.
Chartered Accountant**



(CA K.K.LalChandani)

Partner

FRN No 01087C

Membership No. 074788

Place: Lucknow

Date: 15/02/2023



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 31/03/2021 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 31/03/2021 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 Identification 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 income and expenditure account.

**for Habibullah & Co.
Chartered Accountant**

(CA K.K.LalChandani)

Partner

FRN No 01087C

Membership No. 074788

Place: Lucknow

Date: 16/02/2023





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, KANPUR-208002 UTTAR PRADESH
3.	Permanent Account Number	AAALH0730N
4.	Assessment Year	2021-22
5.	Sub-clause of section 10(23C) under which the found 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 found 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/philanthropic activity [as referred to in sub-clause (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 other hospital or other medical institution	69,60,75,615.84
9.	Amount of income of the previous year applied during the year wholly and exclusively to the objects for which it is established	48, 17,88,419.66
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 that 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?	
	(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) not utilized 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 utilized.	





PART-C OTHER INFORMATION

15.	Whether any funds; other than assets or voluntary contributions referred to in clause(b) of the third proviso to section 10(23C), were invested or deposited for any period during the previous year, otherwise than in the forms and modes specified in sub-section (5) of section 11.	No												
	<p>(b) If the answer to (a) above is 'yes', then give details as under:</p> <table border="1" data-bbox="418 667 1133 898"> <thead> <tr> <th data-bbox="418 667 500 783">S.No</th> <th data-bbox="500 667 699 783">Nature of investment or deposit</th> <th data-bbox="699 667 862 783">Amount invested or deposited</th> <th data-bbox="862 667 1133 783">Period of investment or deposit</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	S.No	Nature of investment or deposit	Amount invested or deposited	Period of investment or deposit									
S.No	Nature of investment or deposit	Amount invested or deposited	Period of investment or deposit											
16.	In relation to any income being profits and gains of business-													
	(a) Whether the business was incidental to the attainment of the objectives of the fund or trust or institution or university or other educational institution or hospital or other medical institution?	No												
	(b) Whether separate books of accounts were maintained in respect of such business?	No												
	(c) If the answer to (a) and/or (b) above is 'no', then state the amount of such income	0												
17.	(a) Whether during the previous year, any part of the accumulated income was paid/credited to any trust or institutional registered under Section 12AA or to any fund or trust or institutional or any university or other educational institution or any other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (vi-a) of clause (23C) of section 10?	No												
	(b) If the answer to (a) above is 'yes', then give details thereof, together with the amount of income so paid or credited. PM cares Fund	0												





18.	(a) Whether any voluntary contribution, other than voluntary contributions in cash or voluntary contribution of the nature referred to in clause(b) of the third proviso to section 10(23C), was held during the previous year, otherwise than in any of the forms or modes specified in sub-section (5) of section 11, after the expiry of one year from the end of the previous year in which such voluntary contribution was received?	No
	(b) If the answer to (a) above is 'yes', then give details thereof, including the amount of such voluntary contribution,	
19.	(a) Whether any anonymous donation referred to in section 115BBC was received during the year?(See notes 2 &3)	No
	(b) If the answer to (a) above is 'yes', then state the amount of such anonymous donation	

**for Habibullah & Co.
 Chartered Accountant**



(Signature)

(CA. K.K.LalChandani)

Partner

FRN No 01087C

Membership No. 074788

Place: Lucknow

Date: 16/02/2023

**HARCOURT BUTLER TECHNICAL UNIVERSITY
BALANCE SHEET AS AT 31.03.2021**

S. NO.	PARTICULARS	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
A	SOURCES OF FUNDS			
1	UNRESTRICTED FUNDS GENERAL FUND	2	63,89,60,472.41	40,94,74,857.23
2	RESTRICTED FUNDS	3	25,97,11,32,438.37	25,69,12,29,974.27
3	CURRENT LIABILITIES & PROVISIONS	4	50,63,617.00	2,27,47,800.00
	TOTAL		26,41,51,56,527.78	26,11,54,52,631.70
B	APPLICATION OF FUNDS			
1	FIXED ASSETS	5	25,43,16,75,128.31	25,42,85,60,501.23
01	TANGIBLE ASSETS			
01	INTANGIBLE ASSETS		12,90,18,660.00	12,90,18,660.00
01	CAPITAL WORK-IN-PROGRESS			
2	INVESTMENTS			
01	LONG TERM	6	19,19,67,351.00	17,26,53,879.00
01	SHORT TERM			
3	CURRENTS ASSETS	7	57,37,23,376.79	37,67,21,873.26
4	LOANS, ADVANCES & DEPOSITS	8	8,87,72,011.68	1,68,97,713.19
	TOTAL		26,41,51,56,527.78	26,11,54,52,631.70

Note 1: Notes to accounts and basis of compilation


ACCOUNTANT

COMPILED BY
For: RAJIV MEHROTRA AND ASSOCIATES
Chartered Accountants
FRN : 012253C


Nishant 
Anand 

CA. NISHANT ANAND
M.No. 442746

PLACE : KANPUR


FINANCE CONTROLLER

AUDITED BY
For HABIBULLAH & CO.
Chartered Accountants
FRN : 01087C


(CA. K.K. LalChandani)
Partner
M. No. : 074788
UDIN: 2307478836VAAA 5297



HARCOURT BUTLER TECHNICAL UNIVERSITY
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 2011

S.NO.	PARTICULARS	SCHEDULE	UNRESTRICTED GENERAL FUNDS				RESTRICTED FUNDS				TOTAL
			CY	PV	CY	PV	CY	PV	CY	PV	
INCOME											
1	ACADEMIC RECEIPTS	9	36,13,77,720.00	25,32,16,994.00	-	-	36,13,77,720.00	25,32,16,994.00	-	-	
2	GRANTS RECEIVED	10	-	-	-	-	23,77,25,329.00	21,11,40,940.00	-	-	
3	INCOME FROM INVESTMENTS	11	4,13,57,184.00	1,25,92,351.00	-	-	4,13,57,184.00	1,25,92,351.00	-	-	
4	OTHER INCOMES	12	5,57,15,382.84	14,11,46,888.32	-	-	5,57,15,382.84	14,11,46,888.32	-	-	
TOTAL (A)			45,83,50,286.84	40,69,56,233.32	23,77,25,329.00	21,11,49,940.00	69,60,75,615.84	61,81,06,173.32			
EXPENDITURE											
1	STAFF PAYMENT & BENEFITS	13	4,86,96,878.00	14,42,92,364.00	22,90,80,000.00	19,95,78,940.00	27,77,76,878.00	34,38,71,304.00			
2	ACADEMIC EXPENSES	14	1,25,44,497.45	1,98,99,879.33	-	-	1,25,44,497.45	1,98,99,879.33			
3	ADMINISTRATIVE & GENERAL EXPENSES	15	15,22,68,667.21	8,47,21,518.50	-	-	15,22,68,667.21	8,47,21,518.50			
4	REPAIRS & MAINTENANCE	16	3,34,61,055.00	1,77,37,003.32	-	-	3,34,61,055.00	1,77,37,003.32			
5	OTHER EXPENSES	17	6,22,755.00	8,50,000.00	-	-	6,22,755.00	8,50,000.00			
TOTAL (B)			24,75,93,852.66	26,75,00,765.15	22,90,80,000.00	19,95,78,940.00	47,66,73,852.66	46,70,79,705.15			
BALANCE being excess of Income over Expenditure (A-B)											
Transfer to/From Designated Fund			21,07,56,434.18	13,94,55,468.17	86,45,329.00	1,15,71,000.00	21,94,01,763.18	15,10,26,468.17			
BUILDING FUND			-	-	-	-	-	-			
OTHERS			-	-	-	-	-	-			
BALANCE being Surplus/(Deficit) Carried to General Fund			-	-	-	-	21,94,01,763.18	15,10,26,468.17			

ACCOUNTANT

FINANCE CONTROLLER

COMPILED BY
For: RAJIV MEHROTRA AND ASSOCIATES
 Chartered Accountants
 FRN : 002253C

Michant
 Anand
 CA NISHANT ANAND
 M.No. 442746

PLACE : KANPUR

AUDITED BY
For HABIBULLAH & CO.
 Chartered Accountants
 FRN : 01687C



HARCOURT BUTLER TECHNICAL UNIVERSITY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021

SCHEDULE 2-

DETAIL OF GENERAL FUND

S.NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A			
1	DEPRECIATION FUND	11,57,774.00	11,57,774.00
	ADD: TRANSFER DURING THE YEAR		-
	LESS: UTILISATION		-
	CLOSING BALANCE	11,57,774.00	11,57,774.00
2	MAINTENANCE FUND	11,53,080.00	11,53,080.00
	ADD: TRANSFER DURING THE YEAR		-
	LESS: UTILISATION		-
	CLOSING BALANCE	11,53,080.00	11,53,080.00
3	STAFF DEVELOPMENT FUND	11,57,878.00	11,57,878.00
	ADD: TRANSFER DURING THE YEAR		-
	LESS: UTILISATION		-
	CLOSING BALANCE	11,57,878.00	11,57,878.00
	TOTAL (A)	34,68,732.00	34,68,732.00
B			
1	GENERAL CORPUS FUND	39,42,96,473.33	24,32,70,005.16
2	HON'BLE V.C.(POOR BOYS FUNDS)	1,60,443.00	1,49,421.00
3	STAFF WELFARE FUND	14,90,518.00	85,445.00
4	UNIVERSITY CORPUS FUNDS	1,22,16,051.00	24,74,786.00
5	STAFF CORPUS FUND	3,39,281.00	-
6	PRIOR YEAR ADJUSTMENT	(16,26,589.10)	-
7	DEPARTMENTAL DEVELOPMENT FUND	92,13,800.00	-
8	ADD: EXCESS OF INCOME OVER	21,94,01,763.18	15,10,26,468.17
9	CLOSING BALANCE OF GENERAL FUND	63,54,91,740.41	39,70,06,125.33
	BALANCE AS AT YEAR END (A) + (B)	63,89,60,472.41	40,04,74,857.33



STATE OF JHARKHAND
DEPARTMENT OF MINES AND FIREARMS, BELAISI, RAJAHATI, KAPRA, BIRSAKOTTA
RAJAHATI

PARTICULARS	BHC PROJECT		ACTV GRANT		OTHERS		TOTAL
	CV	PV	CV	PV	CV	PV	
Opening Balance of the Capital Funds	6,41,937.80	1,13,941.53	8,35,97,000.00	8,35,97,000.00	25,68,46,18,817.37	25,68,46,18,817.37	35,68,46,93,915.02
Grants Paid for activities towards capital expenditure	-	-	-	-	-	-	61,13,941.53
Income from investment made out of the fund	-	-	-	-	-	-	16,50,000.00
Accrued interest on investments of the fund	-	-	-	-	-	-	-
Transfer to Reserve Account	-	-	-	-	-	-	-
Transfer from other funds	-	-	-	-	16,50,000.00	16,50,000.00	16,50,000.00
Transfer to Income	-	-	-	-	-	-	-
Transfer to Refundable Account	-	-	-	-	-	-	-
Net Balance as at the year end	6,41,937.80	1,13,941.53	8,35,97,000.00	8,35,97,000.00	25,68,46,18,817.37	25,68,46,18,817.37	35,68,46,93,915.02



ACCOUNTANT
COMPILED BY
For: RAJY MEHROTRA AND ASSOCIATES
 Chartered Accountants
 FRN : 80333C

Nishant Anand
 Chartered Accountant
 CA RESHANT ANAND
 SI.No. 48214

Note: The Accounts are not audited by us and have been compiled from abstracts and documents furnished to us by the concerned departments. Hence refer back of preparation for more details.

PLACE : KANPUR

FINANCE CONTROLLER

AUDITED BY
 For HABIBULLAH & CO.
 Chartered Accountants
 FRN : 01887C



(Signature)
 (CA. K.K. Lata Baidya)
 Partner
 M. No. : 071788
 UDIN: 23074788 66VAVB@5297

HABIBUDDIN BUTLER TECHNICAL UNIVERSITY
FOR THE YEAR ENDED 31ST MARCH, 2011

SCHEDULE 3
DETAIL OF FIXED ASSETS
COMPLETE DETAILS AVAILABLE IN VALUER REPORT

S.No.	Particulars	Gross Block			Depreciation			Net Block	
		Opening Balance	Addition	Reduction/Transfer	Closing Balance	Opening Balance	Adjustment	Closing Balance	Opening Balance
1	Building	1,42,91,52,417.72	-	-	1,42,91,52,417.72	-	-	1,42,91,52,417.72	1,42,91,52,417.72
2	Furniture	17,35,38,168.29	17,14,672.00	-	17,52,52,840.29	-	-	17,35,38,168.29	17,35,38,168.29
3	Equipments-TEQUP-III	4,62,33,910.00	-	-	4,62,33,910.00	-	-	4,62,33,910.00	4,62,33,910.00
4	Vehicles	58,95,435.00	-	-	58,95,435.00	-	-	58,95,435.00	58,95,435.00
5	Furniture & Fixtures	96,61,840.30	39,28,586.00	-	1,25,90,426.30	-	-	1,25,90,426.30	96,61,840.30
6	GENERATOR	-	2,70,000.00	-	2,70,000.00	-	-	2,70,000.00	67,790.00
7	Computers printers	67,790.00	2,01,369.00	-	2,69,099.00	-	-	2,69,099.00	30,74,000.00
8	Furniture & Fixtures TEQUP III	30,74,000.00	-	-	20,74,000.00	-	-	30,74,000.00	23,75,99,37,000.00
9	Land	23,75,99,37,000.00	-	-	23,75,99,37,000.00	-	-	23,75,99,37,000.00	25,42,65,60,561.31
	Total	25,42,65,60,561.31	51,14,567.00	-	25,43,16,75,128.31	-	-	25,43,16,75,128.31	25,42,65,60,561.31

ACCOUNTANT

FINANCE CONTROLLER

COMPILED BY
For: RAJIV MEHROTRA AND ASSOCIATES
Chartered Accountants
FRN : 002153C

Nishant Anand

CA NISHANT ANAND
M.No. 442746

PLACE : KANPUR

AUDITED BY
For: HABIBULLAH & CO.
Chartered Accountants
FRN : 01887C



(CA. K.R. LalChandani)
Partner
M. No. : 074788
UDIN: 23074788 & C

SCHEDULE 4-**DETAIL OF CURRENT LIABILITIES & PROVISIONS**

S.NO.	PARTICULARS	ANNEXURES	CURRENT YEAR	PREVIOUS YEAR
1	CAUTION MONEY DEPOSIT FROM STUDENTS		3,05,000.00	2,00,000.00
2	STATUTORY LIABILITIES	I	3,39,072.00	2,00,000.00
3	SECURITY & EARNEST MONEY		25,55,070.00	14,00,000.00
4	GPF of MR. M.P. Mishra (Security)		3,98,121.00	2,00,000.00
5	SUNDRY CREDITORS	V	8,57,215.00	2,00,000.00
6	LOANS AND ADVANCES (LIABILITY)	VII	96,256.00	-
7	SCHOLARSHIP PAYABLE		-	1,00,000.00
8	ADVANCE TO CUSTOMERS	VI	4,77,883.00	-
9	AUDIT FEES PAYABLE		35,000.00	2,00,000.00
	Total		50,63,617.00	27,00,000.00

SCHEDULE 5-**DETAIL OF INVESTMENTS**

S.NO.	PARTICULARS	ANNEXURES	CURRENT YEAR	PREVIOUS YEAR
	SHORT TERM INVESTMENTS IN FDR:-			
1	FDRS IN CENTRAL BANK		1,05,76,474.00	1,00,000.00
2	FDRS IN IDBI BANK		7,37,85,483.00	14,00,000.00
3	FDRS IN PUNJAB NATIONAL BANK		10,76,05,394.00	14,00,000.00
	Total		19,19,67,351.00	15,00,000.00

SCHEDULE 6-**DETAIL OF CURRENT ASSETS (BANK BALANCES AND SUNDRY DEBTORS)**

S.NO.	PARTICULARS	ANNEXURES	CURRENT YEAR	PREVIOUS YEAR
1	CENTRAL BANK	III	35,18,82,465.56	20,00,000.00
2	AXIS BANK		6,46,60,346.41	2,00,000.00
3	EDB BANK		4,18,11,980.45	14,00,000.00
4	SBIBANK		18,21,231.83	2,00,000.00
5	ICICI BANK		7,64,05,055.50	20,00,000.00
6	AUTOWEEP		3,08,89,872.00	14,00,000.00
7	INTEREST ACCRUED ON FDR		37,92,253.00	-
8	GST TDS RECIEVABLE		1,63,002.00	-
9	OTHERS		7,97,006.00	-
10	SUNDRY DEBTORS	IV	15,00,364.00	2,00,000.00
	Total		57,37,23,376.79	37,00,000.00

SCHEDULE 7-**DETAIL OF LOANS & ADVANCES**

S.NO.	PARTICULARS	ANNEXURES	CURRENT YEAR	PREVIOUS YEAR
1	HOUSE BUILDING STAFF LOAN		11,49,941.00	2,00,000.00
2	STAFF ADVANCE	II	7,93,795.00	14,00,000.00
3	SERVICE TAX EXCESS DEPOSIT		-	14,00,000.00
4	TAX DEDUCTED AT SOURCE		67,67,885.54	20,00,000.00
5	GST EXCESS DEPOSIT		(1,21,609.86)	17,00,000.00
6	PENSION PLAN VERIFIED		-	14,00,000.00
7	OTHER LOANS AND ADVANCES		8,01,80,000.00	-
8	OFF PAYABLE		-	14,00,000.00
	Total		8,87,72,011.68	1,48,00,000.00

Note 1: Refer to accounts and basis of compilation



FINANCE CONTROLLER

COMPILED BY
Dr. RAJAT KUMHTRA AND ASSOCIATES

Chartered Accountants
1001 - 1002C

1001 - 1002C

1001 - 1002C

CA. K. K. LAI CHANDANI
1001 - 1002C

PLACE: MUMBAI

AUDITED BY
For HABIBULLAH & CO.
Chartered Accountants
FRN : 01087C

(CA. K.K. LaiChandani)
Partner

M. No. : 074788

UDIN: 23074788, 66VABQ529



HARCOURT BUTLER TECHNICAL UNIVERSITY
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT-

SCHEDULE 9-

TABLE OF ACADEMIC RECEIPTS

		CURRENT YEAR	PREVIOUS YEAR
		AMOUNT (INR.)	AMOUNT (INR.)
Sl. No.	PARTICULARS		
	STUDENT/INSTITUTE FEES	34,71,88,708.00	23,36,77,794.00
	HOSTEL FEES	1,40,89,012.00	1,23,36,492.00
	LIBRARY FEES	-	1,87,127.00
	LESS: FEE REFUND	-	(29,37,423.00)
	TOTAL	36,12,77,720.00	25,32,36,990.00

SCHEDULE 10-

TABLE OF GRANTS & DONATIONS RECEIVED (only related to operative expenditure)

		CURRENT YEAR	PREVIOUS YEAR
		AMOUNT (INR.)	AMOUNT (INR.)
Sl. No.	PARTICULARS		
	GRANT RECEIVED FOR SALARY & GPF	22,90,80,000.00	19,95,78,948.00
	GRANT RECEIVED IN BANK FOR OTHERS	86,45,329.00	1,15,77,868.00
	TOTAL	23,77,25,329.00	21,11,56,816.00

SCHEDULE 11-

TABLE OF INCOME FROM INVESTMENTS

		CURRENT YEAR	PREVIOUS YEAR
		AMOUNT (INR.)	AMOUNT (INR.)
Sl. No.	PARTICULARS		
	SAVING BANK & FDR INTEREST	4,13,57,184.00	1,20,70,271.00
	TOTAL	4,13,57,184.00	1,20,70,271.00

SCHEDULE 12-

TABLE OF OTHER INCOMES

		CURRENT YEAR	PREVIOUS YEAR
		AMOUNT (INR.)	AMOUNT (INR.)
Sl. No.	PARTICULARS		
	GENERAL FUNDS		
1	TESTING & CONSULTANCY CHARGES	2,08,57,071.60	2,24,62,417.00
2	TENDER FEES	-	1,37,478.00
3	DEDUCTION FROM STAFF SALARY-		
	- ELECTRIC CHARGE	-	1,45,000.00
	- WATER CHARGE	1,08,911.00	82,773.00
	- HOUSE RENT	6,73,662.00	1,09,798.00
	- VEHICLE CHARGE	48,500.00	34,000.00
	- OTHER DEDUCTIONS	-	72,000.00
4	GUEST HOUSE RENT	9,80,684.00	1,45,000.00
5	IGNOU HIRE CHARGES	-	1,12,000.00
6	MISCELLANEOUS RECEIPT	19,51,109.24	20,44,000.00
7	GUEST FACULTY INTERVIEW RECEIPT	99,000.00	1,00,000.00
8	CHALLENGED EVALUATION FEES	5,000.00	1,00,000.00
9	SEMINAR, CONF, MEMBERSHIP FEES	-	70,000.00
10	COUNSELLING FEES	-	17,12,000.00
11	BANK ELECTRICITY CHARGES	2,56,486.00	1,57,000.00
12	RENT(LAND)	59,47,200.00	38,40,000.00
13	SCRAP AUCTION	16,73,300.00	47,79,000.00
14	FRIGID PERIOD RECTIFICATION	2,27,95,572.00	-
15	TELEUP (GRANT IN AID)	3,18,887.00	5,42,000.00
	TOTAL (A)	5,57,15,382.84	34,71,88,708.00



SCHEDULE 13-**DETAILS OF STAFF PAYMENTS AND BENEFITS**

PARTICULARS	CURRENT YEAR AMOUNT (INR.)	PREVIOUS YEAR AMOUNT (INR.)
SALARY & WAGES-		
BASIC SALARY	18,21,33,487.00	18,88,74,724.00
DA ARREAR	2,61,586.00	17,83,794.00
DEARNESS ALLOWANCE	3,14,64,685.00	6,62,48,444.00
SALARY TO OUTSOURCING STAFF/GUEST FACULTY	3,81,62,191.00	2,96,13,346.00
HRA ARREAR	-	1,13,560.00
HOUSE RENT ALLOWANCE	61,80,566.00	51,76,565.00
WARDEN ALLOWANCE	1,10,100.00	1,08,500.00
COMMUTATION OF PENSION (OLD)	-	11,577.00
A. I. ARREAR & OTHER PAY	18,40,668.00	3,52,838.00
CCA ARREAR	-	1,190.00
CCA	83,990.00	10,17,121.00
PERSONAL PAY	-	2,64,099.00
SPECIAL PAY	1,67,216.00	6,69,509.00
TEACHERS SALARY	60,352.00	-
PENSION PLAN (NET)	67,81,371.00	-
HONORARIUM	10,11,891.00	39,702.00
LEAVE ENCASHMENT	10,56,600.00	-
WAGES TO TEMPORARY STAFF	12,31,772.00	31,66,177.00
BONUS & ALLOWANCES	8,56,592.00	4,68,017.00
TEQUP III DIRECT EXPENSES	-	4,59,62,141.00
LESS: DEDUCTIONS FROM SALARY	-	-
LESS: PAID FROM RESTRICTED FUNDS	(22,90,80,000.00)	(19,95,78,940.00)
TOTAL (A)	4,23,23,067.00	14,42,92,364.00
CONTRIBUTION TO PENSION FUNDS-		
GOVERNMENT PENSION/EPF/CPF CONTRIBUTION	63,73,811.00	-
TOTAL (C)	63,73,811.00	-
GRAND TOTAL (A+B+C)	4,86,96,878.00	14,42,92,364.00

SCHEDULE 14-**DETAILS OF ACADEMICS EXPENSES**

PARTICULARS	AMOUNT (INR.) ^a	AMOUNT (INR.)
USAC EXPENSES (University Student Activity Council)	18,78,595.00	29,78,592.00
DEPARTMENTAL CONTINGENCY	21,52,393.00	53,04,619.45
RDC MEETING EXPENSES	73,284.00	-
SEMINAR	9,488.00	-
EXAMINATION EXPENSES	4,63,764.45	10,77,295.88
CAUTION MONEY REFUND	7,45,000.00	23,00,750.00
HOSTEL ACTIVITIES EXPENSES	17,00,957.00	14,17,062.00
LIBRARY EXPENSES	13,03,045.00	7,96,693.00
BOARD OF STUDY	81,000.00	-
BOOKS & JOURNALS	-	41,80,357.00
LAB EQUIPMENT EXPENSES	-	50,136.00
CONVOCATION EXPENSES	41,36,971.00	4,71,169.00
ACCREDITATION FEE	-	13,23,205.00
TOTAL	1,25,44,497.45	1,98,99,879.33



ADMINISTRATIVE AND GENERAL EXPENSES

PARTICULARS	AMOUNT (INR.)	AMOUNT (INR.)
ADVERTISING & LEGAL/PROFESSIONAL EXPENSES	5,98,338.00	10,19,964.00
ELECTRIC EXPENSES	1,73,13,937.00	3,23,04,682.00
SECURITY GUARD EXPENSES	2,72,01,043.00	3,03,28,185.00
MEDICAL EXPENSES & REIMBURSEMENT	2,15,644.00	21,31,503.00
TELEPHONE & CUG EXPENSES	2,77,520.00	3,11,038.53
INTERNET EXPENSES	1,85,014.00	3,78,668.00
WORKING PH.D. CONTINGENCY	13,39,885.00	8,57,224.05
ADVERTISMENT	5,74,985.00	28,10,451.71
OFFICE EXPENSES	-	25,521.00
BANK CHARGES	8,223.21	13,233.63
TRAVELLING EXP	65,876.00	2,46,559.00
RESEARCH & DEVELOPMENT	30,72,187.00	27,94,666.58
COUNSELLING EXP	5,15,366.00	13,95,000.00
COUNSELLING FEE REFUND	2,14,46,000.00	-
BUILDING JALKAL & NAGAR NIGAM RENT AND TAXES	3,70,78,797.00	69,14,112.00
REPAIRS/OTHER MEERING	4,42,531.00	16,15,516.00
TESTING/CONSULTANCY DISTRIBUTION	3,33,35,513.00	2,97,148.00
POSTAGE, PRINTING & STATIONERY EXPENSES	3,79,011.00	5,42,564.00
AUTOMATION EXPENSES	79,56,482.00	3,41,544.00
STORAGE FEE EXPENSE	2,41,500.00	-
UNDEEN EXPENSES	20,815.00	3,93,938.00
TOTAL	15,22,68,667.21	8,47,21,518.50

REPAIR & MAINTENANCE

PARTICULARS	CURRENT YEAR AMOUNT (INR.)	PREVIOUS YEAR AMOUNT (INR.)
GENERAL FUNDS-		
VEHICLE MAINTENANCE	5,49,932.00	8,14,079.00
OFFICE MAINTENANCE	3,13,98,440.00	1,26,75,177.32
ELECTRICAL MAINTENANCE	7,01,318.00	21,54,132.00
MECHANICAL MAINTENANCE	5,00,667.00	11,14,150.00
HOSTEL MAINTENANCE	3,10,698.00	9,79,465.00
TOTAL	3,34,61,055.00	1,77,37,003.32



SCHEDULE 17-
DETAIL OF OTHER EXPENSES

S.NO.	PARTICULARS	CURRENT YEAR AMOUNT (INR.)	PREVIOUS YEAR AMOUNT (INR.)
1	CST PROJECT	5,21,683.00	-
2	INTEREST ON TDS	10.00	-
3	GST TDS LATE FINE	1,011.00	-
4	SECRET EXPENSE VC	1,00,051.00	-
5	CM RELIEF FUND	-	8,50,000.00
TOTAL		6,22,755.00	8,50,000.00

LISTS:-
MISCELLANEOUS RECEIPTS

S.NO.	PARTICULARS	CURRENT YEAR AMOUNT (INR.)
1	STEP HBTI KANPUR	4,62,556.00
2	UNIVERSITY CONTG.	75,625.00
3	JIO TOWER RENT	60,928.00
4	MISC. INCOME	2,96,574.00
5	HOSTEL COOLER CHARGES	1,000.00
6	STAFF WELFARE	9,78,128.00
7	LATE FEES	74,298.00
8	SUMMER TRAINING FEES	2,000.00
9	ROUND OFF	0.24
TOTAL		19,51,109.24

ACCOUNTANT

FINANCE CONTROLLER

COMPILED BY
For: RAJIV MEHROTRA AND ASSOCIATES
Chartered Accountants
FRN : 002253C

Nishant
Anand

CA NISHANT ANAND
M.No. 442746

PLACE : KANPUR

AUDITED BY
For HABIBULLAH & CO.
Chartered Accountants
FRN : 01087C

(CA. K.K. LalChandani)
Partner
M. No. : 074788
UDIN: 23074788 & AYA 005297



ANNEXURE:-

DETAIL OF STATUTORY LIABILITIES		CURRENT YEAR	PREVIOUS YEAR
S.NO.	PARTICULAR		
		-	3,973.00
	COURT RECOVERY	56,738.00	2,26,461.00
	GIS-VERIFIED	-	1,78,19,750.00
	GPF (G) PAYABLE	-	27,134.00
	LABOUR CESS	-	1,21,837.00
	LALIMLI	3,13,938.00	1,87,021.00
	TDS PAYABLE	-	4,692.00
	TRADE TAX	(31,604.00)	-
	NPS DEDUCTION FROM SALARY	-	28,94,516.00
	SALARY & WAGES DEPUTATION	3,39,072.00	2,12,85,384.00
	Total		

DETAIL OF STAFF ADVANCES & IMPREST ADVANCES		CURRENT YEAR	PREVIOUS YEAR
S.NO.	PARTICULAR		
		20,000.00	20,000.00
	A. K Rathore	99,000.00	1,59,000.00
	A.K. SINGH AE	50,312.00	3,37,391.00
	ANIL PRASAD	5,000.00	-
	ARUN MAITHANI	4,600.00	4,600.00
	Ashutosh Singh	-	50,000.00
	ASWANI SOOD	-	22,272.00
	D. PARMAR	20,000.00	20,000.00
	DR AK SHANKHWAR	-	45,000.00
	DR ALAK KUMAR SINGH	7,500.00	71,406.00
	DR ANAND KUMAR	20,000.00	22,153.00
	DR CI GEHLOT	5,000.00	5,000.00
	DR DEEPAK SRIVASTAVA	1,89,831.00	2,59,331.00
	DR LALIT KUMAR SINGH	-	26,500.00
	DR PRAMOD KUMAR	7,130.00	7,130.00
	DR RACHNA ASTHANA	5,000.00	5,000.00
	DR RAM NARESH TRIPATHI,DSW	18,741.00	-
	Dr. P.K.S Yadav	5,000.00	3,517.00
	Dr. Sunil Kumar	-	30,500.00
	DR. VINAY PRATAP SINGH	50,000.00	50,000.00
	Dr.Anita Yadav	5,000.00	5,000.00
	Dr.Archana Singh	20,000.00	20,000.00
	Dr.Vandana Dixit Kaushik	-	56,494.00
	Dr.Vikas Yadav	5,000.00	-
	GHAN SHYAM MALL	20,000.00	20,000.00
	INDIRA NIGAM	-	7,561.00
	J.B. BAJPAI	10,000.00	10,000.00
	Jitendra Bhaskar	5,000.00	5,000.00
	K.M.Mohapatra	22,281.00	22,281.00
	Krishna Raj	5,000.00	5,000.00
	KULDEEP SRIVASTAVA	-	20,000.00
	MANOJ KUMAR	-	10,000.00
	Manoj Kumar	30,000.00	-
	MANOJ KUMAR Forman	5,000.00	54,324.00
	MD SINGH, SYSTEM MANAGER	-	13,584.00
	P.K.Kamani	80,000.00	80,000.00
	PRADEEP KUMAR	-	20,000.00
	RAJESH KATIYAR	10,000.00	10,000.00
	RAKESH KUMAR	-	20,780.00
	REENA SINGHAL	19,000.00	19,000.00
	RK SHUKLA	-	50,000.00
	S.K. GUPTA	20,000.00	20,000.00
	S.K.S. YADAV	5,000.00	5,000.00
	SHRI SURYA NARAIN YADAV	15,000.00	20,000.00
	SUMANT CHATTERJEE	2,400.00	-
	Sumant Yadav (Student Council)	5,000.00	-



III DETAIL OF BANK BALANCES:-

S.NO.	PARTICULAR	CURRENT YEAR	PREVIOUS YEAR
1	Account No. 3569138000	21,83,58,036.92	4,79,71,509.02
2	Account No. 3569148950	1,38,43,031.21	1,28,78,600.51
3	Account No. 3569149545	29,981.00	29,074.00
4	Account No. 1 (1460322211)	1,93,62,161.64	1,93,59,720.64
5	Account No. 11 (1460307509)	15,99,165.00	15,54,326.00
6	Account No. 12 (1460307510)	16,14,992.00	15,69,710.00
7	Account No. 13 (1460307521)	15,99,278.00	15,54,437.00
8	Account No. 15 (3569148473)	87,35,460.36	53,81,750.81
9	Account No. 16 (3569149078)	6,39,69,964.52	3,87,79,537.25
10	Account No. 2 (1460322244)	12,47,844.81	12,42,986.61
11	Account No. 3 (1460322255)	10,07,378.18	(8,858.82)
12	Account No. 3569376237	-	(1,92,448.00)
13	Account No. 4 (1460322277)	55,621.80	53,939.80
14	Account No. 5 (1460322288)	1,29,011.46	1,25,109.46
15	Account No. 6 (1460322299)	55,692.21	54,008.21
16	Account No. 7 (1460322313)	8,20,676.22	7,95,856.22
17	Account No. 8 (1460322324)	24,41,004.97	23,72,561.97
18	Account No. 9 (1460322335)	34,71,829.00	33,75,195.00
19	CD-11 -1460322380	24,80,838.24	24,81,192.24
20	COE Account (3290492054)	16,728.00	17,278.00
21	TEQIP Account (3286120047)	1,10,43,770.02	1,10,43,770.02
Total		35,18,82,465.56	15,04,39,255.94

S.NO.	PARTICULAR	CURRENT YEAR	PREVIOUS YEAR
1	Axis Bank 919010043765010	1,38,03,271.00	1,42,67,946.00
2	Axis Bank CA 919020042652749	5,08,57,075.41	82,58,020.41
Total		6,46,60,346.41	2,25,25,966.41

S.NO.	PARTICULAR	CURRENT YEAR	PREVIOUS YEAR
1	IDBI A/c No.2024104000026576	3,26,761.00	8,82,751.00
2	IDBI Bank 2024104000017392	4,14,85,219.45	4,53,16,131.90
Total		4,18,11,980.45	4,61,98,882.90

S.NO.	PARTICULAR	CURRENT YEAR	PREVIOUS YEAR
1	SBI 37062095782 Saving Account	17,13,961.10	16,17,150.10
2	SBI C/A No-369662117501	1,07,270.75	1,76,536.75
Total		18,21,231.85	17,93,686.85

S.NO.	PARTICULAR	CURRENT YEAR	PREVIOUS YEAR
1	ICICI Bank -351801000658	67,06,931.50	4,13,41,648.00
2	ICICI Bank A/c No.351801000518	6,96,98,124.00	6,43,05,916.00
Total		7,64,05,055.50	10,56,47,564.00

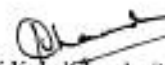

ACCOUNTANT


FINANCE CONTROLLER

COMPILED BY
For: RAJIV MEHROTRA AND ASSOCIATES
Chartered Accountants
FRN : 002253C

Nishant
Anand
CA NISHANT ANAND
M.No. 442746

AUDITED BY
For HABIBULLAH & CO.
Chartered Accountants
FRN : 01087C


(CA. K.K. LalChandani)
Partner
M. No. : 074788
UDIN: 23074788B6VAC@5297



PLACE : KANPUR

IV DETAILS OF DEBTORS:-			
S.NO.	PARTICULAR	CURRENT YEAR	PREVIOUS YEAR
1	ADDL. PM ,UPRNN LTD. UNIT-1 COURT	-	29,500.00
2	EE CD-3 PWD ORAI	-	35,400.00
3	EE CD-5 UPSIC KANPUR	57,000.00	-
4	ENVIRO INFRA ENGINEERS PVT.LTD.	-	6,500.00
5	EX.E.CD PWD, BARELLY	-	31,860.00
6	EXCEL BOOKS PVT.LTD. DELHI	-	590.00
7	GANPATI	-	29,500.00
8	NATIONAL COOPERATIVE CONSUMERS	81,000.00	-
9	NATIONAL RURAL INFRA.	-	34,260.00
10	PM CONSTRUCTION UNIT-13 UPPCL	7,05,280.00	-
11	PM UNIT-48 C&DS,UP JAL	4,820.00	6,000.00
12	PRAMOD ZARI INDUSTRIES PVT.LTD.,	29,200.00	13,570.00
13	MITES LTD., LUCKNOW	54,162.00	-
14	ROYAL INTERNATIONAL	-	2,000.10
15	SABA EXPORTS, JAJMAU, KANPUR	27,625.00	-
16	SANTOSH KUMAR C/O SAHAYAK	-	23,600.00
17	SATYA SAI BUILDERS & CONTRACTORS	-	3,540.00
18	SECRETARY KANPUR DEVELOPMENT	1,97,640.00	-
19	SHREE RAM CONST. C/OEE PRO. DIVL LNV	8,500.00	-
20	SHUBHAM CONST., 232-J SHIVAPURAM	-	23,600.00
21	T.A.N. ENTERPRISES	43,095.00	-
22	UP MATASYA VIKAS NIGAM LTD	-	7,080.00
23	VAM CONSULTING ENGG & ARCHITECT (P)	53,592.00	-
24	DR SK SHARMA	5,000.00	-
25	UP RAJKIYA NIGAM	2,33,450.00	-
Grand Total		15,00,364.00	2,47,000.10

V DETAILS OF CREDITORS:-			
S.NO.	PARTICULAR	CURRENT YEAR	PREVIOUS YEAR
1	BAMA ENTERPRISES	-	41,256.00
2	BOBBY TOURIST BUS SERVICE	-	1,55,302.00
3	EE U.P. AWAS VIKAS PARISHAD KANPUR	5,600.00	-
4	GARIMA INDUSTRIES	-	10,030.00
5	J.D.VENTURE	-	10,937.00
6	KASHI CONSTRUCTION COMPANY	6,722.00	6,722.00
7	M/S. THAKUR JI CATTARES	-	1,260.00
8	MODERN SCIENTIFIC CENTRE	8,909.00	-
9	MR JITENDRA KUMAR SINGH	-	59,000.00
10	PM U.P. JAL NIGAM ARMAPUR KANPUR	6,20,600.00	6,20,600.00
11	RELIANCE ENTERPRISES	-	60,928.00
12	SUBHASH CHANDRA SRIVASTAVA, MDK TECH INDIA LTD	-	31,287.00
13	UP STATE CONSTRUCTION & INFRA DEVELOP CORP LTD	2,15,384.00	2,15,384.00
Grand Total		8,57,215.00	12,12,706.00

OTHER LOANS & ADVANCES		CURRENT YEAR	PREVIOUS
1	EE-CD20 AWAS VIKAS PARISHAD	8,01,80,000.00	-
TOTAL		8,01,80,000.00	-



VI ADVANCE TO SUPPLIERS			
S.NO.	PARTICULAR	CURRENT YEAR	PREVIOUS YEAR
1	ADDL. PM, HONBLE HINGH COURT PREMISES UPRNN	37,500.00	-
2	ADD PM UNIT-21 A LUCKNOW (WORK AT RAM KATHA	3,000.00	-
3	ADD PM UPRNN RAMKATHA AYODHYA	6,500.00	-
4	A.M. BESTON BARRA-2 KANPUR	4,400.00	-
5	CHANDRALEKHA CONST. C/O ASST. ENG. IIT KANPUR	2,025.00	-
6	CHANDRALEKHA CONST. C/O ASST. ENG. IIT KPSD-VI	180.00	-
7	CHANDRALEKHA CONST. PVT. LTD. IIT KANPUR CPWD	143.00	-
8	EE CD-2 U.P. A WAS AVAM VIKAS PARISHAD HANSURAM	736.00	-
9	EE CD-8 UPSID LAKHANPUR KANPUR	14,490.00	-
10	EE CD L.N.V. KANPUR NAGAR	4,768.00	-
11	EE PD LNV AURAIYA	1,000.00	-
12	EE RED DIVISION KANPUR	1,770.00	-
13	EE UPRNSS ETAWAH	3,700.00	-
14	EE UPSIC 110. INDUSTRIAL AREA, FAZALGANJ KANPUR	1,720.00	-
15	EE UPSIC FAZALGANJ KANPUR	1,680.00	-
16	EE UPSIDCO KANPUR	4,750.00	-
17	EXECUTIVE OFFICER NAGAR PALIKA PARISHAD	12,900.00	-
18	GEO MILLER & CO. PVT. LTD.	5,625.00	-
19	KASHYAPI INFRA. PVT. LTD. C/O ASST. ENG. II CPWD	6,675.00	-
20	MASH AGRO FOODS LTD. UNNAO	788.00	-
21	NODAL OFFICER, JHANSI SMART CITY. JHANSI	1,28,895.00	-
22	PM, SUDA DEDICATED UNIT-I, ANAND VIHAR	15,000.00	-
23	PM UPPCL CONST. UNIT-I KANPUR	2,360.00	-
24	PM UPPCL KIDWAI NAGAR KANPUR	800.00	-
25	PM UP PROJECT CORPORATION LTD. KANPUR	500.00	-
26	PRADHAN MANTRI GRAM SADAK YOJNA (PMGSY-III)	1,16,795.00	-
27	MITES LTD (M/S VISHNU SARAN & CO. KANPUR)	7,500.00	-
28	SALUJA KIRAYA BHANDAR, KANPUR	27,500.00	-
29	SPIND CONSULTANT SERVICES PVT. LTD.	26,878.00	-
30	SR. MANAGER CD-8 UPSIDA KANPUR	17,842.00	-
31	S V. MEGA STRUCTURE LTD. C/O RAMA UNIVERSITY	3,750.00	-
32	SWADESHI CIVIL INFRASTRUCTURE PVT. LTD.	713.00	-
33	TBF ENVIROMENTAL SOLUTION PVT. LTD.	10,000.00	-
34	THE PM, SUDA UNIT-I, UPRNN, BAREILLY	5,000.00	-
	TOTAL	4,77,883.00	-

VII LOANS AND ADVANCES (LIABILITY)			
S.NO.	PARTICULAR	CURRENT YEAR	
1	DR VIKAS YADAV	9,006.00	
2	Examination Cell Staff	13,750.00	
3	Prof. Narendra Mohan	3,000.00	
4	Prof. Suvigna Awasthi	3,000.00	
5	Shubham Kumar Gaur	3,000.00	
6	UMA SHANKAR RAI	58,500.00	
7	Veena Chaudhary	3,000.00	
8	Vijay Mathur	3,000.00	
	TOTAL	96,256.00	

ACCOUNTANT

COMPILED BY
For: RAJIV MEHROTRA AND ASSOCIATES
Chartered Accountants
FRN : 002253C

Nishant
Anand
CA NISHANT ANAND
M.No. 442746

PLACE : KANPUR

FINANCE CONTROLLER

AUDITED BY
For HABIBULLAH & CO.
Chartered Accountants
FRN : 01087C

(CA. K.K. LalChandani)
Partner

M. No. : 074788
UDIN: 23024788 BGV A 5287



BASIS OF COMPILATION OF BOOKS OF ACCOUNTS

Notes to Accounts:

1. Accounts have been prepared for the period starting from April 1, 2020 and ending on March 31, 2021 basis records, documents and information furnished before us by the accounts department.
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. The 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 were transferred to General corpus fund.

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

4. It contains the details of those funds/Grants which have been received from Government or any other External body for specific activities.
5. 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.
6. 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:

7. Under this Schedule, liabilities have been recognised for the payment due, **balances are subject to confirmation.**
8. 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.

Note on Schedule 5 of Balance Sheet- Fixed Assets-

9. 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 thereafter no valuation has been taken till date.

Further the details of all fixed assets have been taken as available in Valuer report of Transition period and for current year, no quantitative details are available or verified.

Note on Schedule 6 of Balance Sheet- Investments

10. It comprises of Fixed Deposit receipts and Interest accrued on the same has been considered up to 31st March 2021.

Note on Schedule 7 of Balance Sheet- CURRENT ASSETS

11. It comprises of various Bank balances of the Bank Accounts operated by the University and Bank reconciliation's, wherever possible and available have been duly prepared.

Note on Schedule 8 of Balance Sheet- Loans & Advances

12. It comprises of Staff Advances in the form of Imprest Advance. Further, home loan advance availed by the University staff is being deducted from their salary on monthly balance and closing balance as on 31.03.2021 is recognized as House Building Loan & Advance. **It is further stated that Balances outstanding under Individual accounts are subject to confirmation and the individual staff advances have not been verified by us.**


Note on Statement of Income & Expenditure Account:


13. Fees received from Students has been recognised as Income on Receipt basis while Caution fees refunded to students have been recognised on payment basis. Further Refundable Caution fees received in case of new admissions made have been recognized under current liabilities. **No student wise fee reconciliation has been prepared by the university and accordingly we have not verified the student fees.**
14. Payment to staff against Salary and other expenses have been recognized on Payment basis.
- Further deduction made of water charges, house rent & other recoveries out of staff salary have been recognised as Income.
15. As per the Information received, some portion of Grant is not actually received but is adjusted by Sanctioning Authority against the statutory dues of GPF (deducted from the salary paid to Employees), therefore to that extent, Grant has been recognized and liability has been adjusted.
16. Since the financial statements have been prepared on cash basis of accounting accordingly no provision for expenses/incomes payable/receivable have been made.

Additionally, please note that we have only compiled the balance sheet basis the records, documents and information furnished before us and the same is not audited/verified by us.

COMPILED BY
For: RAJIV MEHROTRA AND ASSOCIATES
Chartered Accountants
FRN : 002253C


Accountant

Nishant
Anand

CA NISHANT ANAND
M.No. 442746


Finance Controller