



2024-2025

दिल्ली विश्वविद्यालय
University of Delhi

वार्षिक लेखा एवं पृथक लेखापरीक्षा रिपोर्ट
ANNUAL ACCOUNTS AND SEPARATE AUDIT REPORT

UNIVERSITY OF DELHI
ANNUAL ACCOUNTS FOR THE YEAR 2024-25
 INDEX

Sr. No.	Name of Statement	Page No.
<u>A. University of Delhi</u>		
1	Balance Sheet	1
2	Income and Expenditure Account	2
3	Schedule forming Part of Balance Sheet: Schedule 1,2,3,4,5,6,7,8	3 to 27
4	Schedule forming Part of Income & Expenditure: Schedule 9,10,11,12,13,14,15,16,17,18,19,20,21,22.	28 to 43
5	Significant Accounting Policies: Schedule 23	44 to 50
6	Contingent Liabilities and Notes on Accounts: Schedule 24	51 to 57
7	Receipts & Payments Account	58 to 59
<u>B. Provident Fund Account</u>		
8	Balance Sheet	60
9	Income and Expenditure Account	61
10	Receipts and Payments Account	62
<u>C. New Pension Scheme</u>		
11	Balance Sheet	63
12	Income and Expenditure Accounts	64
13	Receipts and Payments Account	65
<u>D. Halls and Hostels</u>		
14	Consolidated Balance Sheet	66
15	Consolidated Income and Expenditure Account	67
16	Consolidated Receipts and Payments Account	68
<u>E. Separate Audit Report on the Accounts by Auditor General of India</u>		69 to 90



UNIVERSITY OF DELHI

BALANCE SHEET AS AT 31st MARCH, 2025

₹ in Crores

Particulars	Schedule	Current Year	Previous Year
SOURCES OF FUNDS			
CORPUS/CAPITAL FUND	1	(2361.18)	(2396.11)
DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS	2	1425.55	1269.10
CURRENT LIABILITIES & PROVISIONS	3	4356.68	4406.53
Unsecured Loan from HEFA	3(d)	46.93	----
TOTAL		3467.98	3279.52
APPLICATION OF FUNDS			
Tangible Assets	4	750.67	759.37
Intangible Assets	4	0.04	0.44
Capital Works-in-Progress	4	121.21	48.70
INVESTMENT FROM EARMARKED / ENDOWMENT FUNDS	5	1233.22	1174.82
INVESTMENT - OTHERS	6	----	----
CURRENT ASSETS	7	1048.91	1036.86
LOANS, ADVANCES & DEPOSITS	8	313.94	259.33
TOTAL		3467.98	3279.52
Significant Accounting Policies	23		
Contingent Liabilities and Notes to Accounts	24		

Dated: 10th JUNE 2025


 Joint/Deputy Finance Officer
 University of Delhi
 दिल्ली-110007/Delhi-110007


 Joint/Deputy Finance Officer
 दिल्ली विश्वविद्यालय/University of Delhi
 दिल्ली-110007


 Finance Officer
 दिल्ली विश्वविद्यालय
 University of Delhi
 दिल्ली-110007/Delhi-110007


 Treasurer
 दिल्ली विश्वविद्यालय/University of Delhi
 दिल्ली-110007/Delhi-110007



UNIVERSITY OF DELHI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2025

₹ in Crores

Particulars	Schedule	Current Year	Previous Year
INCOME			
Academic Receipts	9	292.42	195.57
Grants / Subsidies	10	792.69	927.66
Income from Investment	11	18.18	11.86
Interest Earned	12	1.85	1.07
Other Income	13	11.00	11.38
Prior Period Income	14	----	17.21
Increase in Stock		----	5.13
TOTAL (A)		1116.14	1169.88
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	797.10	731.06
Academic Expenses	16	110.11	92.21
Administrative and General Expenses	17	158.66	143.40
Transportation Expenses	18	1.06	1.59
Repairs & Maintenance	19	23.98	22.34
Finance costs	20	0.01	0.00
Depreciation	4	36.23	37.07
Expenditure on Grants, Subsidies etc.	21	17.52	171.30
Prior Period Expenses	22	36.28	30.46
Increase in Stock		1.14	
TOTAL (B)		1182.09	1229.43
Balance being excess of Income over Expenditure/ (Expenditure over Income) (A- B)		(65.96)	(59.55)
Transferred to / from Designated Fund Corpus/ Capital Fund (Schedule 1)			
Balance being Surplus/(Deficit) carried to Corpus/Capital Fund		(65.96)	(59.55)
Significant Accounting Policies	23		
Contingent Liabilities and Notes to Accounts	24		

Dated: 10th JUNE 2025

S.O (Fin - XI)

अनुसम अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007

Joint Finance Officer

संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-११०००७/Delhi-110007

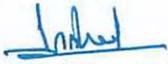
Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007/De:hi-110007

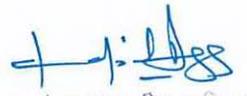
Treasurer
कोषाध्यक्ष / Treasurer
दिल्ली विश्वविद्यालय / University of Delhi
दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI
BALANCE SHEET AS AT 31st MARCH, 2025

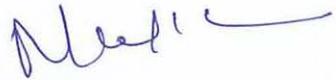
Particulars	Schedule	Amount in ₹	
		Current Year	Previous Year
SOURCES OF FUNDS			
CORPUS/CAPITAL FUND	1	(23611805569)	(23961121933)
DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS	2	14255506906	12691000029
CURRENT LIABILITIES & PROVISIONS	3	43566745004	44065344541
Unsecured Loan from HEFA	3(d)	469335000	-----
TOTAL		34679781341	32795222637
APPLICATION OF FUNDS			
FIXED ASSETS			
Tangible Assets	4	7506665869	7593779903
Intangible Assets	4	353190	4373281
Capital Works-in-Progress	4	1212105334	486953324
INVESTMENT FROM EARMARKED / ENDOWMENT FUNDS	5	12332195450	11748212124
INVESTMENT – OTHERS	6	-----	-----
CURRENT ASSETS	7	10489076552	10368560361
LOANS, ADVANCES & DEPOSITS	8	3139384946	2593343643
TOTAL		34679781341	32795222637
Significant Accounting Policies	23		
Contingent Liabilities and Notes to Accounts	24		

Dated: 10th JUNE 2025


S.O. (Fin - XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय


Joint Finance Officer
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय

(1) 
वित्त अधिकारी / Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007 / Delhi-110007


कोषाध्यक्ष / Treasurer
दिल्ली विश्वविद्यालय / University of Delhi
दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2025

Particulars	Schedule	Amount in ₹	
		Current Year	Previous Year
INCOME			
Academic Receipts	9	2924234396	1955684572
Grants / Subsidies	10	7926932551	9276555987
Income from Investment	11	181832518	118570538
Interest Earned	12	18381793	10720946
Other Income	13	109983354	113802487
Prior Period Income	14	-----	172050731
Increase in Stock		-----	51397839
TOTAL (A)		11161364612	11698783100
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	7971015234	7310619278
Academic Expenses	16	1101138097	922130688
Administrative and General Expenses	17	1586599466	1433992765
Transportation Expenses	18	10550714	15850771
Repairs & Maintenance	19	239838667	223444102
Finance costs	20	75178	41942
Depreciation	4	362325242	370717209
Expenditure on Grants, Subsidies etc.	21	175160658	1713006026
Prior Period Expenses	22	362814965	304555831
Decrease in Stock		11431172	-----
TOTAL (B)		11820949393	12294358612
Balance being excess of Income over Expenditure/ (Expenditure over Income) (A - B)		(659584781)	(595575512)
Transferred to / from Designated Fund Corpus/ Capital Fund (Schedule 1)			
Balance being Surplus/(Deficit) carried to Corpus/Capital Fund		(659584781)	(595575512)

Significant Accounting Policies

23

Contingent Liabilities and Notes to Accounts

24

Dated: 10th JUNE 2025

S.O. (Fin) (XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय

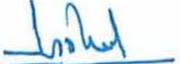
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय

वित्त अधिकारी / Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007 / Delhi-110007

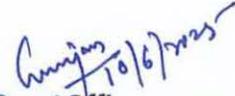
कोषाध्यक्ष / Treasurer
दिल्ली विश्वविद्यालय / University of Delhi
दिल्ली-110007 / New Delhi-110007

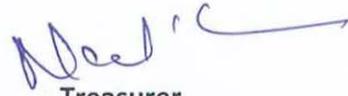
UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2025

SCHEDULE 1 - CORPUS/CAPITAL FUND	Amount in ₹	
	Current Year	Previous year
Balance at the beginning of the year	(23961121933)	(23883612378)
Add: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure		
(a) Plan/OBC Grant etc.	43686735	119443909
(b) Capital Assets\Capital Asset (EWS)	174123884	160370084
(c) Amount Released (under EWS Grant) to CPWD on deposit basis for ongoing construction work	266000000	35000000
483810619	483810619	314813993
Add: Assets Purchased out of Earmarked Funds		
(a) Miscellaneous Accounts	2635307	8204266
(b) Other Earmarked Funds	379075473	159981584
(c) Endowment Fund	----	2674871
	381710780	170860721
Add: Assets Donated/Gifts Received	286	1647
Add: Assets transferred to University after closure of Projects	28140940	34116621
	28141226	34118268
Add: HEFA Grant Received from Ministry of Education	117598500	
Add: Assets disposed off during the year	(2359980)	(1727025)
Add: Excess of Expenditure Over income transferred from the Income & Expenditure	(659584781)	(595575512)
Balance at the year end	(23611805569)	(23961121933)


S.O (Fin - XI)
अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


Joint Finance Officer
संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007/Delhi-110007 (3)


Finance Officer
वित्त अधिकारी
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007

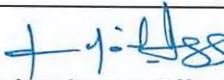

Treasurer
कोषाध्यक्ष / Treasurer
दिल्ली विश्वविद्यालय / University of Delhi
दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2025

SCHEDULE 2 - DESIGNATED/EARMARKED/ENDOWMENT FUNDS

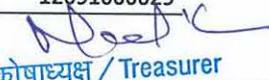
Particulars	Funds wise breakup			Amount in ₹	
	Misc. A/c	Endowment Funds	Other Earmarked	Current Year	Previous Year
A.					
a) Opening balance	1339488056	1214148612	10137363361	12691000029	11999545279
Less:-Account transfer to Current Liabilities	----	----	----	----	(367494147)
b) Additions during the year					
(i) Income from investments made of the funds	54435505	54133183	445256636	553825324	519346365
(ii) Accrued Interest on Investments/Advances	37428663	36808551	311860183	386097397	656970943
(iii) Interest on Savings Bank a/c	413085	1047846	4124437	5585368	4289042
(iv) Other additions (specify nature)	----	----	----	-	975912995
(a) Fee from Students	30046455	----	880944309	910990764	----
(b) Other Receipts	39836957	34538768	711869046	786244771	----
Total(A)	1501648721	1340676960	12491417972	15333743653	13788570477
B.					
Utilization/Expenditure towards objectives of funds					
ii) Capital Expenditure	2635307	----	379075473	381710780	170860721
ii) Revenue Expenditure	345601527	7300251	343624189	696525967	926709727
Total(B)	348236834	7300251	722699662	1078236747	1097570448
Closing balance at the year end (A-B)	1153411887	1333376709	11768718310	14255506906	12691000029
Represented by					
Cash And Bank Balances					
Saving Accounts	18632371	109074458	347334514	475041343	301356622
Fixed Deposit	1086945890	1182580000	10059669560	12329195450	11745212124
Interest accrued but not due	37522913	36808551	311860183	386191647	344589879
Shares	----	----	3000000	3000000	3000000
Other Loan & Advances	226877	----	32919289	33146166	148894229
Electricity Deposits	----	----	9409500	9409500	9409500
TDS's refundable	10983836	4913700	105617511	121515047	123537675
Amount Receivable from ICICI (Exam) Account	----	----	32027494	32027494	----
Amount Receivable from Capital Assets	----	----	7500000	7500000	15000000
GST RCM RECEIVABLE	----	----	3780259	3780259	----
Loan to IOE	----	----	220000000	220000000	----
University Share of Overhead Charges	(900000)	----	635600000	634700000	----
Total	1153411887	1333376709	11768718310	14255506906	12691000029


S.O. (Fin - XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय


Joint Finance Officer
संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
University of Delhi

(4)


वित्त अधिकारी / Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007 / Delhi-110007


कोषाध्यक्ष / Treasurer
Treasurer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2025

SCHEDULE 2A - ENDOWMENT FUNDS

		Opening Balance		Additions during the Year		Total		Closing Balance		Amount in ₹	
1. Sr. No.	2. Name of the Endowment	3. Endowment	4. Accumulated Interest	5. Endowment (Misc. Receipts)	6. Interest	7. Endowment (3+5)	8. Accumulated Interest (4+6)	9. Expenditure on the object during the year	10. Endowment	11. Accumulated Interest	Total (10+11)
1	DU Endowment Fund	16010195	1665298	31536468	1707499	47546663	3372797	177	47546663	3372620	50919283
2	Book Grant RTL	331154273	112058835	1260500	33784526	332414773	145843361	2955017	332414773	142888344	475303117
3	Cluster Innovation Centre Corpus Fund	123718809	75871933	0	14754337	123718809	90626270	2275475	123718809	88350795	212069604
4	State Bank of India Scholarship (Advance RPA Scholarship)	2964755	576418		230666	2964755	807084	1062	2964755	806022	3770777
5	DU Corpus Fund	100000	6299		2892	100000	9191	0	100000	9191	109190
6	DU S.O. General Fund	472369152	77652646	1741800	41509660	474110952	119162306	2068520	474110952	117093786	591204738
		946317184	267831429	34538768	91989580	980855952	359821009	7300251	980855952	352520758	1333376709

Notes

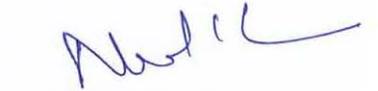
- 1 The total of Columns 3 & 4 will appear as the opening balance in the column "Endowment Funds" in Schedule 2, of Earmarked Funds forming part of the Balance Sheet.
- 2 The total of Col.9 should normally be less than the total of Col. 8, as only the interest is to be used for the expenditure on the object of the endowments. (except Endowments for Chairs)
- 3 There should not normally be a debit balance in the schedule. If in a rare case, there is a debit balance against any of the Endowment Funds, the debit balance should appear on the Assets side of the Balance Sheet as "Receivables", in Schedule-8 Loans, Advances & Deposits.


S.O (Fin - XI)

अनुभाष अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007


Joint Finance Officer
संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-११०००७/Delhi-110007


Finance Officer
वित्त अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007

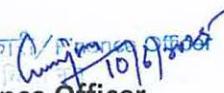

Treasurer
कोषाध्यक्ष / Treasurer
दिल्ली विश्वविद्यालय / University of Delhi
दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2025

SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS	Current year	Amount in ₹ Previous Year
A. CURRENT LIABILITIES		
1. Sundry Creditors		
a) For Goods	3934563	3848390
2. Deposit-Contractor Security (including EMD, Security Deposit)	35430990	28500510
3. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS)		
a) Deduction from Salaries	44798323	50043855
b) Duties & Taxes (Income Tax & Labour Cess)	53977497	46208102
4. Other Current Liabilities		
a) Salaries	223710820	195972328
b) Unutilized Fund against Sponsored Projects	3054853327	3158142680
c) Unutilized Fund against Sponsored Fellowships & Scholarships	126921533	123202445
d) UGC Unutilized Grants as per Schedule-10	558330055	1836450955
e) Interest Refundable	3225442067	3938440026
f) Amount refundable to UGC (CPF Contribution)	136337553	143119728
g) Other funds	1054530576	659276359
h) Other liabilities	2919661	41397552
i) Library Security and Caution Money	12599615	37361463
j) Dr. B.R. Ambedkar Research Centre-Unutilized Grant	166714381	155891895
Total (A)	8700500961	10417856288
B. Provisions		
1. Gratuity	1338027388	1291152976
2. Superannuation Pension	31320631769	30374064169
3. Accumulated Leave Encashment	1903714406	1743520312
4. Others-Expenses Payable	303870480	238750796
Total (B)	34866244043	33647488253
Total (A+B)	43566745004	44065344541


S.O. (Fin - XI)
अनुमान अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)


Joint/Deputy Finance Officer
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय / University of Delhi


Finance Officer
दिल्ली अधिका...
दिल्ली विश्वविद्यालय / University of Delhi
दिल्ली-110007 / Delhi-110007


Treasurer
कोषाध्यक्ष / Treasurer
दिल्ली विश्वविद्यालय / University of Delhi
दिल्ली-110007 / New Delhi-110007

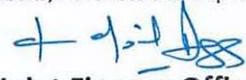
UNIVERSITY OF DELHI

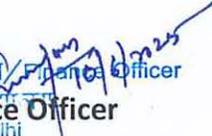
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2025

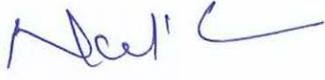
SCHEDULE - 3 (a) SPONSORED PROJECTS									Amount in ₹
1	2	3		4	5	6	7	8	9
Sr. No.	Name of the Project	Opening Balance		Receipts/Recoveries during the year	Total	Expenditure during the year	University share of overhead charges transferred to earmarked Fund	Closing Balance	
		Credit	Debit					Credit	Debit
1	Research Scheme A/c	574943536		123088265	698031801	102700848	478500000	116830953	
2	IASE Scheme A/c (Educ)	806370		0	806370	649		805721	
3	Research Scheme A/c (SDC)	849507585		514072947	1363580532	229313405		1134267127	
4	B.R.A. Project A/c	59608503		19410667	79019170	18588384		60430786	
5	Young Research Scientist A/c	167507123		24789149	192296272	20595497	148100000	23600775	
6	CEMDE\Bio-Diversity Park (DDA)	31838095		144143669	175981764	121612015		54369749	
7	Institution of Eminence	1470007783		1557602034	3027609817	1363179663		1664430154	
8	Dr. Ambedkar Centre of Excellence University of Delhi	11635		487694	499329	488343		10986	
9	University of Delhi TRI ECE SCHEME 15025 LC2RP010	0		4207	4207	4207		0	
10	University of Delhi BRD Scheme PR23640 BOTRP001	0		4599159	4599159	4599159		0	
11	University of Delhi DST Vigyan Dhara scheme	0		1505379	1505379	1505379		0	
12	University of Delhi RnD Scheme RFBR394 PHYRP008	0		28567753	28567753	28567753		0	
13	University of Delhi REACHOUT Scheme95 GEORP011	0		4027911	4027911	4027911		0	
14	University of Delhi NIDI Scheme 2014PN1 DIC051	0		1536877	1536877	1536877		0	
15	University of Delhi STHICB CSRI 1 62G ANTRP009	3912050		28541172	32453222	32346146		107076	
16	University of Delhi SDC DBT	0		76883976	76883976	76883976		0	
17	NMEICT SAMARTH PROJECT UDSC ACCOUNT	0		474300000	474300000	474300000		0	
18	USDC STARS PROJECTS ACCOUNT	0		995600	995600	995600		0	
19	DST SCHEME (SDC)	0		10018167	10018167	10018167		0	
20	PMRF ACCOUNT (SDC)	0		3060106	3060106	3060106		0	
21	BIOTECHNOLOGY RESEARCH AND DEVELOPMENT (ACBR)	0		5554810	5554810	5554810		0	
22	SCIENCE AND TECHNOLOGY INTT. AND HUMAN CAPACITY BUILDING (0		758632	758632	758632		0	
23	UDSC CSIR SCHEME	0		2318874	2318874	2318874		0	
24	University of Delhi SPARC Scheme	0		951022	951022	951022		0	
25	University of Delhi ERDP 4150	0		3425153	3425153	3425153		0	
Total		3158142680		3030643223	6188785903	2507332576	626600000	3054853327	
Previous Year (2023-24)		1842961104		3294660278	5137621382	1979478702	-----	3158142680	

- The Projects may be listed agency-wise, with sub-totals for each agency.
- The total of Col. (credit) will appear under the above head on the liabilities side of the Balance Sheet (Schedule 3).
- The total of Col. 9 (Debit) will appear as Receivables in Schedule 8, Loans, Advances and Deposits, on the Assets side of the Balance Sheet.


S.O (Fin - XI)
 अनुपाय अधिकारी (वित्त शाखा-XI)
 Section Officer (Finance-XI)
 दिल्ली विश्वविद्यालय


Joint Finance Officer
 संयुक्त/उप वित्त अधिकारी
 Joint/Deputy Finance Officer
 दिल्ली विश्वविद्यालय/University of Delhi


वित्त अधिकारी/Finance Officer
 दिल्ली विश्वविद्यालय
 University of Delhi
 दिल्ली-110007/Delhi-110007


कोषाध्यक्ष/Treasurer
 दिल्ली विश्वविद्यालय/University of Delhi
 दिल्ली-110007/New Delhi-110007

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2025

SCHEDULE 3(b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

Amount in ₹

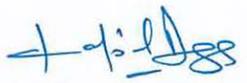
Sr. No	Name of Sponsor	Opening Balance As on 01.04.2024		Transactions During the year		University share of overhead charges transferred to earmarked Fund	Closing Balance
		3 CR.	4 DR.	5 CR.	6 DR.		
1	CSIR Fellowship	55360563		4148819	38239		59471143
2	UGC Fellowship	15187634		5987575	3299122	400000	17476087
3	DU Seminar Summer Instt. (Other Bodies Scholarship)	45377532		39747327	34060623	7700000	43364236
4	CSIR Fellowship (SDC)	1083314		0	1083314	-----	-----
5	UGC Fellowship (SDC)	5124650		354292	649	0	5478293
6	CSIR Fellowship	1068752		63022	0	0	1131774
Total		123202445		50301035	38481947	8100000	126921533
Previous Year (2023-24)		105994165		43700755	26492475	-----	123202445

Note:

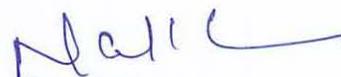
- The total of Column 7, (Credit) will appear under the above head, on the liabilities side of the Balance Sheet (Schedule 3).
- The total of Column 8 (Debit) will appear as Receivables on the Assets side of the Balance Sheet in Schedule 8 (Loans, Advances and Deposits).


S.O (Fin - XI)

अनुमान अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


Joint Finance Officer
संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-११०००७/Delhi-110007


Finance Officer
वित्त अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


Treasurer
कोषाध्यक्ष/Treasurer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007/New Delhi-110007

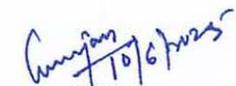
UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2025

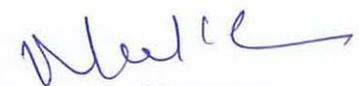
SCHEDULE 3 (C.) UNUTILIZED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS	Amount in ₹	
	Current Year	Previous Year
A. Grants from UGC for Specific Scheme		
Balance B/F	(5229399)	16439332
Unspent Balance Previous year for SAP and other Grants	-----	-----
	35272824	49135933
Total(a)	30043425	65575265
Less: T/f to Sponsored Projects	60449	-----
Less: Refunds	99425	16439332
Less: Utilized for Revenue Expenditure	30165414	54365332
Less: Utilized for Capital Expenditure	-----	-----
Total (b)	30325288	70804664
Unutilized carried forward (a-b)	(281863)	(5229399)
B. Grants from UGC for Capital Assets		
Balance B/F	136980449	154923786
Add: Receipts during the year	100000000	100000000
Total (c)	236980449	254923786
Less: Utilized in Previous Year Now Transferred to Capital Fund	----	----
Less: Refunds	----	----
Less: Grant released to Hostels for Capital Expenditure	799898	1373252
	16000000	
Less: Utilized for Capital Expenditure	95323884	116570085
Total (d)	112123782	117943337
Unutilized carried forward (c-d)	124856667	136980449


S.O (Fin - XI)

अनुमान अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


Joint Finance Officer
संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-११०००७/Delhi-110007


Finance Officer
वित्त अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


Treasurer
कोषाध्यक्ष / Treasurer
दिल्ली विश्वविद्यालय / University of Delhi
दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2025

C. Grants from UGC for OBC/Excellence/Plan

Balance B/F	1399022446	4928035399
Interest amount transferred to Schedule-3 Current Liabilities as per audit observation	-----	(3535526399)
Add: unspent balances refunded by collages	27425000	6513446
Add: Receipts during the year	-----	-----
Total (e)	1426447446	1399022446
Less: Refunds	1137700000	-----
Less: Utilized for Revenue Expenditure	-----	-----
Less: Utilized for Capital Expenditure	-----	-----
Total (f)	1137700000	0
Unutilized carried forward (e-f)	288747446	1399022446

D. Grants from EWS

Balance B/F	144725942	147152739
Add: Receipts during the year	328800000	78800000
Total (g)	473525942	225952739
Less: Refunds	-----	-----
Less: Advance paid to CPWD for Deposit work	250000000	35000000
Less: Utilized for Revenue Expenditure	-----	2426797
Less: Utilized for Capital Expenditure	78800000	43800000
Total (h)	328800000	81226797
Unutilized carried forward (g-h)	144725942	144725942

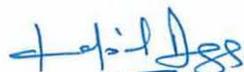
E. UGC Grants to Colleges for CPF to GPF

Balance B/F	119754879	-----
Add: unspent balances refunded by collages	16496381	-----
Add: Receipts during the year	-----	1690212724



S.O (Fin - XI)

अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007



Joint Finance Officer

संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi (10)
दिल्ली-११०००७/Delhi-110007

दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007



Treasurer

कोषाध्यक्ष / Treasurer
दिल्ली विश्वविद्यालय / University of Delhi
दिल्ली-110007 / New Delhi-110007

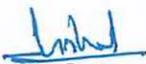
UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2025

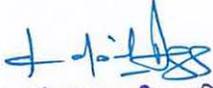
	Total (i)	136251260	1690212724
Less: Refund to UGC		136251260	
Less: Utilized for Revenue Expenditure		----	1570457845
Less: Utilized for Capital Expenditure		----	----
	Total (j)	136251260	1570457845
Unutilized carried forward (i-j)		0	119754879
F. UGC Grants for Salary and Recurring Balance B/F		35967239	----
Add: Receipts during the year		7860000000	7683900000
	Total (k)	7895967239	7683900000
Less: Utilized for Revenue Expenditure		7895967239	7647932761
Less: Utilized for Capital Expenditure		----	----
	Total (L)	7895967239	7647932761
Unutilized carried forward (k-l)		0	35967239
G. Grant in Aid for repayment of HEFA Loan Balance B/F			
Add: Receipts during the year		117598500	----
Total (m)		117598500	0
Less: Utilized for Revenue Expenditure		0	
Less: Repayment of HEFA Loan		117598500	----
Less: Utilized for Capital Expenditure		----	----
Total (n)		117598500	0
Unutilized carried forward (m-n)		0	0
Grand Total(A+B+C+D+E+F+G)		558048192	1831221556

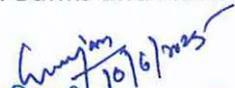
Notes:-

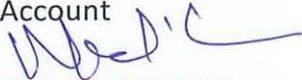
Unutilized grants includes advances on Capital Account

Unutilized grants are represented on the Assets side by Bank balances, Short term Deposits with Banks and Advances on Capital Account


अनुमान सहाय (अनुमान-XI)
Section Officer (Finance-XI)


Joint Finance Officer
Joint/Deputy Finance Officer (11)


वित्त अधिकारी / Finance Officer
दिल्ली विश्वविद्यालय / University of Delhi


कोषाध्यक्ष / Treasurer
दिल्ली विश्वविद्यालय / University of Delhi
दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2025

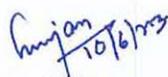
	Current year	Amount in ₹ Previous Year
SCHEDULE 3(d) - Unsecured Loan (HEFA)		
A) Loan from HEFA		
Balance at the beginning of the Year	0	-----
Add: HEFA LOAN Released during the year	600000000	-----
Less: Repayment of Loan from Grant received from the MoE (90% Shares)	117598500	-----
Less: Repayment of Loan from Internal Receipts of the University (10% University Share)	13066500	-----
Total (A)	469335000	0

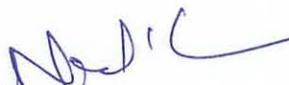

S.O (Fin - XI)

अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


Joint Finance Officer

संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-११०००७/Delhi-110007


Finance Officer
वित्त अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


Treasurer

कोषाध्यक्ष / Treasurer
दिल्ली विश्वविद्यालय / University of Delhi
दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI

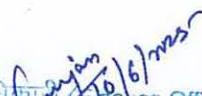
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2025

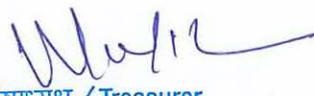
SCHEDULE 4 Fixed Assets															Amount in ₹	
S.No.	Assets Heads	Rate of Depreciation	Opening Balance 01.04.2024	Gross Block					Depreciation for the year 31.03.2025					Net Block		
				Additions	Prior Period Addition	Deductions	Prior Period Adjustments	Closing Balance 31.03.2025	Depreciation Opening Balance	Prior Period Dep. Addition	Depreciation for the year	Deductions	Prior Period Adjustments	Total Depreciation	31.03.2025	31.03.2024
1	Land	0%		0	0	0	0	0	0	0	0	0	0	0	0	0
	Free Hold	0%	19716827	0	0	0	0	19716827	0	0	0	0	0	0	0	19716827
	Lease Hold (Perpetual)	0%	65	0	0	0	0	65	0	0	0	0	0	0	0	65
2	Site Development/Minor work	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Buildings	2%	6898582927	5896335	0	0	0	6904479262	741868636	0	116237672	0	0	0	858106309	6046372953
4	Roads & Bridges	2%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Tubewells & Water Supply	2%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Sewerage & Drainage	2%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Electrical installation and equipm	5%	41042599	6741813	0	0	0	47784412	13328492	0	2409993	0	0	0	15738485	32045926
8	Plant & Machinery	5%	688873718	12000000	0	61892	0	700811826	248678827	0	35385646	61872	0	0	284002601	416809225
9	Scientific & Laboratory	8%	940741642	42087441	76777304	78108252	8672197	990170331	512528491	52177085	79460257	77227751	8617141	0	575555223	414615108
10	Office Equipment	7.50%	135695457	42166280	3148444	27677279	151096	153483998	27089723	1993114	16474947	26764805	151094	0	18944073	134539925
11	Audio Visual Equipment	7.50%	7140675	0	0	0	0	7140675	2757105	0	536969	0	0	0	3294073	3846602
12	Computers & Peripherals	20%	2051321233	57026562	4601780	37448585	41959	2075542949	1913442700	2987185	53342519	37436715	(1463937)	1930871752	144671197	137878533
13	Furniture, Fixtures & Fittings	7.50%	334961009	54694875	1334597	4347496	281258	386924243	168833865	772966	28507931	3792399	210940	0	194533302	192390941
14	Sports Equipment	10%	215434	0	0	0	0	215434	213956	0	1475	0	0	0	215432	3
15	Vehicles	10%	9853969	7201450	4517179	4514479	0	17058119	2319833	4517177	1176853	4514461	0	0	3499402	13558717
16	Lib. Books & Scientific Journals	10%	309521444	15821793	636541	5649	0	325974129	215637205	428978	24441278	5649	0	0	240501811	85472318
17	Kitchen Equipment (Small Value Assets)	10%	289985	91160	0	0	0	381145	43498	0	28586	0	0	0	72084	309061
18	Work of Art	7.50%	3310000	0	0	0	0	3310000	744750	0	248250	0	0	0	993000	2317000
Total (A)			11441266984	243727709	91015845	152163632	9146510	11632993416	3847487079	62876505	358252375	149803651	7515238	4126327546	7506665869	7593779903
19	Capital Work in Progress (B)		486953324	725152010		0		1212105334	0	0	0	0	0	0	1212105334	486953324
Total (A+B)			11928220308	3162829019	91015845	152163632	9146510	12845098750	3847487079	62876505	358252375	149803651	7515238	4126327546	7506665869	7593779903
S.No.	Intangible Assets		Opening Balance 01.04.2024	Additions	Prior Period Addition	Deductions	Prior Period Adjustments	Closing Balance 31.03.2025	Depreciation Opening Balance	Prior Period Dep. Addition	Amortization for the year	Deductions/Ad justment/Prior Period	Prior Period Adjustments	Total Amortization/ Adjustments	31.03.2025	31.03.2024
20	Computer Software	40%	39580620	51175	8000	0	0	39639795	39134950	6400	158815	0	0	39300165	339630	
21	E-Journals	40%	52293852	0	0	0	0	52293852	48385642	0	3908210	0	0	52293852	0	
22	Patents	9 Years	84135	0	0	0	0	84135	64734	0	5842	0	0	70576	13559	
Total (C)			91958607	51175	8000	0	0	92017782	87585326	6400	4072867	0	0	91664593	353190	
Grand Total (A+B+C)			12020178915	968930894	91023845	152163632	9146510	12937116532	3935072405	62882905	362325242	149803651	7515238	4217992139	8719124394	
Previous year (2023-24)			11239896611	821206964	30311437	76466737	5230640	12020178915	3583998727	30311437	370717209	74739712	24784744	3935072405	8085106509	

Note: The figure in Column 'Deductions' under Gross Block against the head Capital Work in Progress represents the transfer from Work in Progress to Assets during the year.
The figure in column 'Additions during the year under Gross Block against Assets 1 to 22 include transfer from Work in Progress during the year, as well as further acquisitions during the year.


S.O (Fin - XI)
अनुक्रम अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय


Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi


दिल्ली अधीक्षण अधिकारी
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007 / Delhi-110007


कोषाध्यक्ष / Treasurer
दिल्ली विश्वविद्यालय / University of Delhi
दिल्ली-110007 / New Delhi-110007

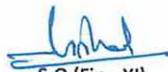
UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2025

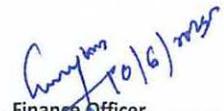
SCHEDULE 4A - PLAN

S.No.	Assets Heads	Rate of Depreciation	Opening Balance 01.04.2024	Gross Block				Depreciation for the year 31.03.2025					Net Block		Amount in ₹		
				Additions	Prior Period Addition	Deductions	Prior Period Adjustments	Closing Balance 31.03.2025	Depreciation Opening Balance	Prior Period Dep. Addition	Depreciation for the year	Deductions	Prior Period Adjustments	Total Depreciation		31.03.2025	31.03.2024
1	Land																
	Free Hold	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Lease Hold (Perpetual)	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Site Development/Minor work	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Buildings	2%	2987920596	0	0	0	0	2987920596	372884421	0	0	59758412	0	0	432642833	2555277763	2615036175
4	Roads & Bridges	2%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Tubewells & Water Supply	2%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Sewerage & Drainage	2%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Electrical installation and equip	5%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Plant & Machinery	5%	401553150	0	0	0	0	401553150	147701184	0	0	20077658	0	0	167778842	233774309	253851966
9	Scientific & Laboratory Equipment	8%	424872642	0	0	0	8672197	433544839	303467877	0	0	33997491	0	8617141	346082510	87462329	121404765
10	Office Equipment	7.50%	65908	0	0	0	151096	217004	64260	0	0	0	0	151094	215354	1650	1648
11	Audio Visual Equipment	7.50%	1567898	0	0	0	0	1567898	947956	0	0	117592	0	0	1065548	502350	619942
12	Computers & Peripherals	20%	1712693264	0	0	0	41959	1712735223	1706706039	0	0	7493103	0	(1463937)	1712735205	18	5987225
13	Furniture, Fixtures & Fittings	7.50%	74664630	0	0	0	281258	74945888	52678795	0	0	5620941	0	210940	58510676	16435212	21985836
14	Sports Equipment	10%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Vehicles	10%	976781	0	0	0	0	976781	976779	0	0	0	0	0	976779	2	2
16	Lib. Books & Scientific Journals	10%	31787129	0	0	0	0	31787129	26182135	0	0	2179865	0	0	28362000	3425129	5604994
17	Kitchen Equipment (Small Value Assets)	10%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Work of Art	7.50%	1310000	0	0	0	0	1310000	294750	0	0	98250	0	0	393000	917000	1015250
Total (A)			5637411998	0	0	0	9146510	5646558508	2611904196	0	0	129343312	0	7515238	2748762746	2897795762	3025507802
19	Capital Work in Progress (B)		33069077	34540225	0	0	0	67609302	0	0	0	0	0	0	0	67609302	33069077
Total (A+B)			5968102075	34540225	0	0	9146510	6322651510	2611904196	0	0	129343312	0	7515238	2748762746	2965405064	3058579032
S.No.	Intangible Assets		Opening Balance 01.04.2024	Additions	Prior Period Addition	Deductions	Prior Period Adjustments	Closing Balance 31.03.2025	Depreciation Opening Balance	Amortization for the year	Deductions/Adjustment/Prior Period	Prior Period Adjustments	Total Amortization/Adjustments	31.03.2025	31.03.2024		
20	Computer Software	40%	0	0	0	0	0	0	0	0	0	0	0	0	0		
21	E-Journals	40%	0	0	0	0	0	0	0	0	0	0	0	0	0		
22	Patents	9 Years	19360	0	0	0	0	19360	17207	0	2153	0	0	19360	0	2153	
Total (C)			19360	0	0	0	0	19360	17207	0	2153	0	0	19360	0	2153	
Grand Total (A+B+C)			5670500435	34540225	0	0	9146510	5714187170	2611921403	0	129345465	0	7515238	2748782106	2965405064	3058579032	
Previous year (2023-24)			5551056526	119443909	0	0	0	5670500435	2467807714	0	130482878	0	13630810	2611921403	3058579032		

Note: The figure in Column 'Deductions' under Gross Block against the head Capital Work in Progress represents the transfer from Work in Progress to Assets during the year.
The figure in column 'Additions during the year under Gross Block against Assets 1 to 22 include transfer from Work in Progress during the year, as well as further acquisitions during the year.


S.O (Fin - XI)
अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


Joint Finance Officer
संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-११०००७/Delhi-110007


Finance Officer
दिल्ली अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


Treasurer
कोषाध्यक्ष / Treasurer
दिल्ली विश्वविद्यालय / University of Delhi
दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI

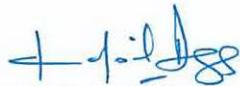
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2025

SCHEDULE 4B(1)														Amount in ₹			
S.No.	Assets Heads	Rate of Depreciation	Opening Balance 01.04.2024	Gross Block				Depreciation for the year 31.03.2025						Net Block			
				Additions	Prior Period Addition	Deductions	Prior Period Adjustments	Closing Balance 31.03.2025	Depreciation Opening Balance	Prior Period Dep. Addition	Depreciation for the year	Deductions	Prior Period Adjustments	Total Depreciation	31.03.2025	31.03.2024	
1	Land																
	Free Hold	0%	19716827	0	0	0	0	19716827	0	0	0	0	0	0	0	19716827	19716827
	Lease Hold (Perpetual)	0%	65	0	0	0	0	65	0	0	0	0	0	0	0	65	65
2	Site Development/Minor work	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Buildings	2%	407708564	0	0	0	0	407708564	80809074	0	8154171	0	0	0	88963245	318745319	326899490
4	Roads & Bridges	2%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Tubewells & Water Supply	2%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Sewerage & Drainage	2%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Electrical installation and equipment	5%	20600069	0	0	0	0	20600069	9276698	0	1052437	0	0	0	10329135	10270934	11323371
8	Plant & Machinery	5%	92908309	0	0	61892	0	92846417	38247002	0	5405342	61872	0	0	43590472	49255945	54661307
9	Scientific & Laboratory Equipment	8%	65658272	2710014	0	0	0	68368286	24291100	0	8025029	0	0	0	32316129	36052157	41367172
10	Office Equipment	7.50%	25656806	3465348	0	0	0	29122154	3344526	0	2692902	0	0	0	6037428	23084726	22312280
11	Audio Visual Equipment	7.50%	1955434	0	0	0	0	1955434	731208	0	148076	0	0	0	879283	1076151	1224226
12	Computers & Peripherals	20%	64928175	1454539	0	37448585	0	28934129	63512928	0	2710489	37436715	0	0	28786702	147427	1415247
13	Furniture, Fixtures & Fittings	7.50%	118736389	5721367	0	4347496	0	120110260	76801187	0	9615686	3792399	0	0	82624474	37485787	41935202
14	Sports Equipment	10%	214690	0	0	0	0	214690	213215	0	1475	0	0	0	214690	0	1475
15	Vehicles	10%	89706	0	4514479	4514479	0	89706	0	4514479	5026	4514461	0	0	5045	84661	89706
16	Lib. Books & Scientific Journals	10%	216800719	23658	0	5649	0	216818728	171679449	0	14759556	5649	0	0	186433356	30385372	45121270
17	Kitchen Equipment (Small Value Assets)	10%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Work of Art	7.50%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total (A)			1034974024	13374926	0	46378100	0	1006485329	468906387	0	52570190	45811096	0	480179960	526305369	566067638	
19	Capital Work in Progress (B)		13067530	15751030	0	0	0	28818560	0	0	0	0	0	0	28818560	13067530	
S.No.	Intangible Assets		Opening Balance 01.04.2024	Additions	Prior Period Addition	Deductions	Prior Period Adjustments	Closing Balance 31.03.2025	Depreciation Opening Balance	Prior Period Dep. Addition	Amortization for the year	Deductions	Prior Period Adjustments	Total Amortization/Adjustments	31.03.2025	31.03.2024	
20	Computer Software	40%	13826801	0	0	0	0	13826801	13817646	0	7156	0	0	13824802	1999	9155	
21	E-journals	40%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	Patents	9 Years	31575	0	0	0	0	31575	31573	0	0	0	0	31575	0	2	
Total (C)			13858376	0	0	0	0	13858376	13849219	0	7156	0	0	13856376	2000	9157	
Grand Total (A+B+C)			1061899930	29125956	0	46378100	0	1049162265	482755605	0	52577345	45811096	0	494036336	555125929	579144325	
Previous year (2023-24)			1110566730	22569297	0	76466737	5230640	1061899930	491056396	0	61139237	74739712	5299684	482755605	579144325		

Note: The figure in Column 'Deductions' under Gross Block against the head Capital Work in Progress represents the transfer from Work in Progress to Assets during the year.
The figure in column 'Additions during the year under Gross Block against Assets 1 to 22 include transfer from Work in Progress during the year, as well as further acquisitions during the year.


S.O (Fin - XI)

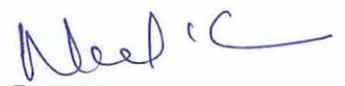
अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi



Joint Finance Officer
संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-११०००७/Delhi-110007



वित्त अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-११०००७/Delhi-110007



कोषाध्यक्ष/Treasurer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-११०००७ / New Delhi-110007

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2025

SCHEDULE 4B (2) - CAPITAL ASSETS

S.N o.	Assets Heads	Rate of Depreciation	Opening Balance 01.04.2024	Gross Block			Depreciation for the year 31.03.2025						Net Block				
				Additions	Prior Period Addition	Deductions	Prior Period Adjustment	Closing Balance 31.03.2025	Depreciation Opening Balance	Prior Period Dep. Addition	Depreciation for the year	Deductions	Prior Period Adjustment	Total Depreciation	31.03.2025	31.03.2024	
1	Land	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Free Hold	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Lease Hold (Perpetual)	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Site Development/Minor work	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Buildings	2%	30788962	5896335	0	0	0	36685297	1719462	0	725018	0	0	0	2444480	34240817	29069500
4	Roads & Bridges	2%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Tubewells & Water Supply	2%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Sewerage & Drainage	2%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Electrical installation and equipment	5%	9194534	0	0	0	0	9194534	1387763	0	459727	0	0	0	1847490	7347044	7806771
8	Plant & Machinery	5%	42972634	12000000	0	0	0	54972634	8601926	0	2748632	0	0	0	11350557	43622077	34370708
9	Scientific & Laboratory Equipment	8%	131024291	38646475	0	0	0	169670766	33697055	0	12629092	0	0	0	46326147	123344618	97327236
10	Office Equipment	7.50%	95349829	35951941	0	13838640	0	117463130	15900542	0	8969318	13382402	0	0	11487458	105975673	79449287
11	Audio Visual Equipment	7.50%	2915226	0	0	0	0	2915226	707532	0	218642	0	0	0	926174	1989052	2207694
12	Computers & Peripherals	20%	164815541	44487340	0	0	0	209302881	96436363	0	32724673	0	0	0	129161036	80141845	68379178
13	Furniture, Fixtures & Fittings	7.50%	60085169	14021872	0	0	0	74107041	9497460	0	5020315	0	0	0	14517774	59589267	50587709
14	Sports Equipment	10%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Vehicles	10%	6112611	7201450	0	0	0	13314061	1343054	0	1171826	0	0	0	2514880	10799181	4769557
16	Lib. Books & Scientific Journals	10%	47114247	15786011	0	0	0	62900258	10485522	0	6290026	0	0	0	16776548	46123711	36627725
17	Kitchen Equipment (Small Value Assets)	10%	289985	91160	0	0	0	381145	43498	0	28586	0	0	0	72084	309061	246487
18	Work of Art	7.50%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total (A)			590663029	174082584	0	13838640	0	750906973	179821177	0	70985853	13382402	0	237424628	513482345	410841852	
19	Capital Work in Progress (B)		348976241	349429763	0	0	0	698406004	0	0	0	0	0	0	698406004	348976241	
Total (A+B)			939639270	523512347	0	13838640	0	1419472977	179821177	0	70985853	13382402	0	237424628	121232639	764082258	
S.N o.	Intangible Assets		Opening Balance 01.04.2024	Additions	Prior Period Addition	Deductions	Prior Period Adjustments	Closing Balance 31.03.2025	Depreciation Opening Balance	Prior Period Dep. Addition	Amortization for the year	Deductions	Prior Period Adjustments	Total Amortization/ Adjustments	31.03.2025	31.03.2024	
20	Computer Software	40%	1276104	41300	0	0	0	1317404	936416	0	50255	0	0	986671	330733	339688	
21	E-Journals / E-Books	40%	52293852	0	0	0	0	52293852	48385642	0	3908210	0	0	52293852	0	3908210	
22	Patents	9 Years	24400	0	0	0	0	24400	8133	0	2711	0	0	10844	13556	16267	
Total (C)			53594356	41300	0	0	0	53635656	49330191	0	3961175	0	0	53291366	344290	4264165	
Grand Total (A+B+C)			993233626	523553647	0	13838640	0	1502948633	229151368	0	74947029	13382402	0	290715994	1212232639	764082258	
Previous year (2023-24)			519018857	474214769	0	0	0	993233626	152822974	0	76328394	0	0	229151368	764082258		

Note: The figure in Column "Deductions" under Gross Block against the head Capital Work in Progress represents the transfer from Work in Progress to Assets during the year.
The figure in column "Additions during the year under Gross Block against Assets 1 to 22 include transfer from Work in Progress during the year, as well as further acquisitions during the year.

Capital Assets (EWS)	40445112
Work in Progress (EWS)	0
Work in Progress	277166844
Capital Assets Purchased	133678772
Total (A)	451290728
Work in Progress (HEFA)	72262919
Total (B)	72262919
Grand total	523553647

S.O. (Fin - XI)
अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi

Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi

दिल्ली अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007 / Delhi-110007
(16)

कोषाध्यक्ष/Treasurer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2025

SCHEDULE 4 C - INTANGIBLE ASSETS

Amount in ₹

S.No.	Intangible Assets	Opening Balance 01.04.2024	Additions	Prior Period Addition	Deductions	Prior Period Adjutments	Closing Balance 31.03.2025	Depreciation Opening Balance	Prior Period Dep. Addition	Amortization for the year	Deductions	Prior Period Adjustments	Total Amortization/ Adjustments	31.3.2025	31.03.2024
1	Computer Software	39580620	51175	0	0	8000	39639795	39134950	0	158815	0	6400	39300165	339630	445670
2	E-journals	52293852	0	0	0	0	52293852	48385642	0	3908210	0	0	52293852	0	3908210
3	Patents	84135	0	0	0	0	84135	64733	0	5842	0	0	70576	13559	19402
Total		91958607	51175	0	0	8000	92017782	87585325	0	4072867	0	0	91664592	353190	4373281
Previous year (2023-24)		91648957	309650	0	0	0	91958607	70269346	0	17315980	0	0	87585326	4373281	

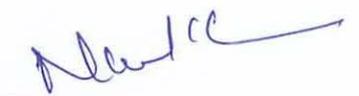

S.O (Fin - XI)

अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007



Joint Finance Officer
संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-११०००७/Delhi-110007


वित्त अधिकारी
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


Treasurer
कोषाध्यक्ष / Treasurer
दिल्ली विश्वविद्यालय / University of Delhi
दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI

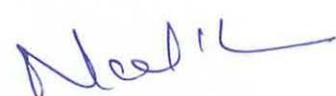
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2025

SCHEDULE 4(C) (I) PATENTS AND COPYRIGHTS	Op. Balance	Addition	Gross	Amortization	Amount in ₹	
					Net Block 20.....	Net Block 20.....
A. Patents Granted						
1. Balance as on 31.03.25 of Patents obtained in 2024-25 (Original Value - Rs.../-)	----	----	----	----	----	----
2. Balance as on 31.03.25 of Patents obtained in 2024-25 (Original Value - Rs.../-)	----	----	----	----	----	----
3. Balance as on 31.03.25 of Patents obtained in 2024-25 (Original Value - Rs.../-)	----	----	----	----	----	----
4. Patents granted during the Current Year	----	----	----	----	----	----
Total	----	----	----	----	----	----
Particulars	Op. Balance	Addition	Gross	Patents Granted/Rejected	Net Block 20.....	Net Block 20.....
A. Patents Pending in respect of Patents applied for						
1. Expenditure incurred during 20.....	----	----	----	----	----	----
1. Expenditure incurred during 20.....	----	----	----	----	----	----
1. Expenditure incurred during 20.....	----	----	----	----	----	----
Total	----	----	----	----	----	----
C. Grand Total (A+B)	----	----	----	----	----	----


 अनुभाग अतिरिक्त (वित्त. एफ.ए.ए. XI)
 Section Officer (Finance-XI)
 दिल्ली विश्वविद्यालय


 Joint/Deputy Finance Officer (18)


 Finance Officer
 दिल्ली विश्वविद्यालय


 कोषाध्यक्ष / Treasurer
 Treasurer
 दिल्ली विश्वविद्यालय / University of Delhi
 दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2025

SCHEDULE 4D Others															Amount in ₹		
S.No.	Assets Heads	Rate of Depreciation	Opening Balance 01.04.2024	Gross Block			Depreciation for the year 31.03.2025						Net Block				
				Additions	Addition In prior period	Deductions	Prior Period Adjustments	Closing Balance 31.03.2025	Depreciation Opening Balance	Prior Period Dep. Addition	Depreciation for the year	Deductions	Prior Period Adjustm ents	Total	31.03.2025	31.03.2024	
1	Land																
	Free Hold	0%	0		0	0	0	0	0			0	0	0	0	0	0
	Lease Hold (Perpetual)	0%	0		0	0	0	0	0			0	0	0	0	0	0
2	Site Development/Minor work	0%	0		0	0	0	0	0			0	0	0	0	0	0
3	Buildings	2%	3472164805		0	0	0	3472164805	286455680			47600071	0	0	334055751	3138109054	3185709125
4	Roads & Bridges	2%	0		0	0	0	0	0			0	0	0	0	0	0
5	Tube wells & Water Supply	2%	0		0	0	0	0	0			0	0	0	0	0	0
6	Sewerage & Drainage	2%	0		0	0	0	0	0			0	0	0	0	0	0
7	Electrical installation and equipme	5%	11247996	6741813	0	0	0	17989809	2664031			897830	0	0	3561860	14427949	8583965
8	Plant & Machinery	5%	151439625		0	0	0	151439625	54128715			7154015	0	0	61282730	90156895	97310910
9	Scientific & Laboratory	8%	319186437	730952	76777304	78108252	0	318586441	151072458	52177085	24808644	77227751	0	0	150830437	167756004	168113980
10	Office Equipment	7.50%	14622914	2748991	3148444	13838640	0	6681709	7780395	1993114	4812727	13382402	0	0	1203833	5477876	6842519
11	Audio Visual Equipment	7.50%	702117		0	0	0	702117	370409	0	52659	0	0	0	423068	279049	331708
12	Computers & Peripherals	20%	108884253	11084683	4601780	0	0	124570716	46787369	2987185	10414254	0	0	60188809	64381907	62096883	
13	Furniture, Fixtures & Fittings	7.50%	81474821	34951636	1334597	0	0	117761054	29856424	772966	8250989	0	0	38880379	78880675	51618397	
14	Sports Equipment	10%	744		0	0	0	744	741	0	0	0	0	0	741	3	3
15	Vehicles	10%	2674871		2700	0	0	2677571	0	2698	0	0	0	0	2698	2674871	2674871
16	Lib. Books & Scientific Journals	10%	13819350	12124	636541	0	0	14468015	7289099	428978	1211831	0	0	8929908	5538107	6530250	
17	Kitchen Equipment (Small Value Assets)	10%	0		0	0	0	0	0	0	0	0	0	0	0	0	0
18	Work of Art	7.50%	2000000		0	0	0	2000000	450000			150000	0	0	600000	1400000	1550000
Total (A)			4178217932	56270199	86501366	91946892	0	4229042605	586855321	58362026	105353020	90610153	0	659960214	3569082392	3591362612	
19	Capital Work in Progress (B)		91840476	325430992		0	0	417271468	0	0	0	0	0	0	417271468	91840476	

S.No.	Intangible Assets	Opening Balance 01.04.2024	Additions	Prior Period Addition	Deductions	Prior Period Adjustments	Closing Balance 31.03.2025	Depreciation Opening Balance	Prior Period Dep. Addition	Amortization for the year	Deductions	Prior Period Adjustm ents	Total	31.03.2025	31.03.2024
20	Computer Software	40%	24477715	9875	8000	0	24495590	24380888	6400	101404	0	0	24488692	6898	96827
21	E-journals	40%	0		0	0	0	0	0	0	0	0	0	0	0
22	Patents	9 Years	8800		0	0	8800	7821		979	0	0	8800	979	
Total (C)			24486515	9875	8000	0	24504390	24388709	6400	102383	0	0	24497492	6898	97806

Grand Total (A+B+C)		4294544923	381711066	86509366	91946892	0	4670818463	611244031	58368426	105455403	90610153	0	684457707	3986360758	3683300893
Previous year (2023-24)		4059254497	204978989	30311437	0	0	4294544923	472311644	30311437	102766700	0	5854250	611244031	3683300893	

Note: The figure in Column 'Deductions' under Gross Block against the head Capital Work in Progress represents the transfer from Work in Progress to Assets during the year.
 The figure in column 'Additions during the year under Gross Block against Assets 1 to 22 include transfer from Work in Progress during the year, as well as further acquisitions during the year.

Note: The additions during the year include additions from

Gifted (Books)	286
Project Close (NC+SC)	28140940
Misc. Accounts Fund	2635307
LDF	0
Other Earmarked Fund	379075473
Endowment	409852006


S.O (Fin - XI)
अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


Joint Finance Officer
संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007/Delhi-110007


Finance Officer
वित्त अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


Treasurer
कोषाध्यक्ष/Treasurer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007/New Delhi-110007

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2025

	Amount in ₹	
SCHEDULE 5 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	Current Year	Previous Year
1. In Central Government Securities	-----	-----
2. In State Government Securities	-----	-----
3. Other approved Securities	-----	-----
4. Shares	3000000	3000000
5. Debentures and Bonds	-----	-----
6. Term Deposits with Banks	12329195450	11745212124
7. Others (Earmarked Fund)	-----	-----
Total	12332195450	11748212124



S.O (Fin - XI)

अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007



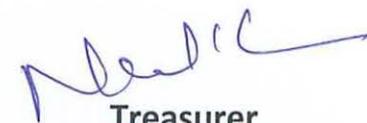
Joint Finance Officer

संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007/Delhi-110007



Finance Officer

वित्त अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007



Treasurer

काषाध्यक्ष/Treasurer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2025

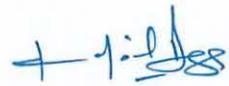
SCHEDULES 5 (A) INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS (FUNDS WISE)

S. No.	Funds	Amount in ₹	
		Current Year	Previous Year
1	Endowment Fund - Govt. Securities	-----	-----
2	Term Deposits with Banks		
i	Miscellaneous Accounts (North Campus)	677600000	884600000
ii	Miscellaneous Accounts (South Campus)	409345890	331680095
iii	Du Endowment Fund	22500000	-----
iv	Book Grant RTL	427500000	425100000
v	CIC Corpus Fund	199000000	182010000
vi	State bank of India scholarship (Advance RPA Scholarship)	1080000	1080000
vii	DU S.O. General Fund (Donation under sec 80-G(2)(a)iiiF)	532500000	528582167
viii	VC's Student Fund	420010000	292000000
ix	HBA Conveyance/Computer Adv Acc.	75200000	69400000
x	HBA House Building Advance	939000000	893200000
xi	Royalty A/c English	5700000	6300000
xii	DHMIB Revolving Account	182000000	170000000
xiii	Rajiv Gandhi Hostel	154100000	142674783
xiv	Common Wealth Games	383800000	355392992
xv	Foreign Currency Account	32000000	26000000
xvi	National Service Scheme	55259560	85841393
xvii	Seminar Summer Institute	27500000	-----
xviii	University Development Fund	6071000000	5824573518
xix	Foreign Student Registry	569200000	491000000
xx	DU Resource Generation	1025000000	952577176
xxi	VC's Relief Fund	5000000	4700000
xxii	Library development Fund	64900000	58500000
xxiii	EWS support Fund	50000000	20000000
		12329195450	11745212124
3	University Development Fund - Shares (University of Delhi Foundation & Udhmodya Foundation)	3000000	3000000
	Total	12332195450	11748212124

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


S.O (Fin - XI)

अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007



Joint Finance Officer
संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-११०००७/Delhi-110007


Finance Officer
वित्त अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007
(21)


Treasurer
कोषाध्यक्ष/Treasurer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2025

SCHEDULE 6 - INVESTMENT - OTHERS	Amount in ₹	
	Current Year	Previous Year
1. In Central Government Securities		
2. In State Government Securities	----	----
3. Other approved Securities	----	----
4. Shares	----	----
5. Debentures and Bonds	----	----
6. Other (to be specified)	----	----
TOTAL	----	----



S.O (Fin - XI)

अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007



Joint Finance Officer

संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-११०००७/Delhi-110007



Finance Officer

वित्त अधिकारी/ Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007



Treasurer

कोषाध्यक्ष / Treasurer
दिल्ली विश्वविद्यालय / University of Delhi
दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2025

SCHEDULE 7 - CURRENT ASSETS	Amount in ₹	
	Current Year	Previous Year
1. Stock		
a) Stationery	20255264	18220051
b) Chemicals & Glassware	1486020	2682975
c) Drugs and Medicines	11302128	15617993
d) Answer Sheet	43303061	51256626
2. Sundry Debtors :		
a) Debtors outstanding for a period more than Six Months	3717198	5407331
b) Others	<u>1266816</u>	<u>1072798</u>
3. Cash and Bank Balance		
a) With Scheduled Banks :		
-In Current Accounts	816707	818005
-In Term Deposit Accounts	8611522098	8925350319
-In Savings Accounts	1794884359	1347204444
b) With non-Scheduled Banks :		
-In Term Deposit Accounts	----	----
-In Savings Accounts	----	----
c) Permanent Advance	522900	929820
4. Post Office Savings Accounts	----	----
TOTAL	10489076552	10368560361

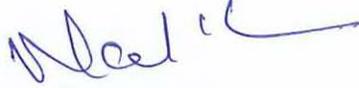
Note : Annexure "A" shows the details of Bank Accounts/Term Deposits Accounts


S.O (Fin - XI)
अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


Joint Finance Officer
संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-११०००७/Delhi-110007

(23)


Finance Officer
दिल्ली अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


Treasurer
कोषाध्यक्ष/Treasurer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007/New Delhi-110007

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2025

		Annexure "A"	
		Amount in ₹	
I	Current Account	Current Year	Previous Year
1	Sponsored Project Bank A/c		
i	Dr. Ambedkar Centre of excellence University of Delhi	10986	11635
ii	IASE Scheme A/c (Education)	805721	806370
		TOTAL-I	816707
		816707	818005
II	Savings Bank Accounts		
1	B R Ambedkar Centre General Fund A/c	3413	33128
2	SBI General Fund A/c	443515	56231246
3	CPF Account refundable to UGC	14775972	101024902
4	Online Fees collected from Students on ICICI Bank	213383413	19291437
5	Recurring A/c-(38010936321)	135914305	189307665
6	ICICI Bank A/c-(Exam)-004318	35294757	3464380
7	Capital Assets- (38010936467)	1251457	7798316
8	Delhi University Facilities & Services Bank A/c	----	2388776
9	Delhi University Student Welfare Fund-Bank A/c.	----	328652
10	Salary Account-(38010911307)	390625843	374549448
11	ACBR (M.Sc. Fee) Saving Account	----	2134995
12	SBI Maintenance A/C 1541 (SDC)	6056787	5178095
13	Salary Account 7086 (SDC)	30268356	2020863
14	Saving Bank Account ACBR (Plan)	2675267	648375
15	Sponsored Project Bank A/c		
i	Research scheme account	9725688	59442
ii	Research scheme account (SDC)	189747461	57043019
iii	Dr. Bhim Rao Ambedkar Project Account	44036355	45207208
iv	Young Research scientist Account	2452325	16644841
v	CEMDE/ Bio Diversity park (DDA)	53303976	30928858
vi	Institute of eminence	96976252	42756953
		396242057	192640321
16	Sponsored Fellowship and Scholarship		
i	CSIR FELLOWSHIP	2428195	2637701
ii	UGC FELLOWSHIP	17645122	14955396
iii	DU Seminar Summer Instt. (Other Bodies Scholarship)	17736806	43041995
iv	CSIR FELLOWSHIP (SDC)	----	1083314
v	UGC FELLOWSHIP (SDC)	5478293	5124650
vi	CSIR FELLOWSHIP 112290	1131774	1068752
		44420190	67911808

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2025

17	Plan Savings A/c		
i	North Campus	31741308	8856427
ii	South Campus	970102	1089346
		32711410	9945773
18	Ear Marked Fund(S.A.)		
i	Miscellaneous Accounts (North Campus)	16489788	14339199
ii	Miscellaneous Accounts (South Campus)	2142583	38245924
iii	Du Endowment Fund	26152767	16010195
iv	Book Grant RTL	35477701	5682104
v	CIC Corpus Fund	6016964	10795108
vi	State bank of India scholarship (Advance RPA Scholarship)	2660579	2433969
vii	D.U. Corpus Fund	109191	106299
viii	DU S.O. General Fund (Donation under sec 80-G(2)(a)iiiF)	38657256	1852116
ix	VC's Student Fund	3843762	77698792
x	HBA Conveyance/Computer Adv Acc.	719192	605759
xi	HBA House Building Advance	17816195	4414796
xii	Royalty A/c English	1641573	311963
xiii	DHMIB Revolving Account	5155516	3738340
xiv	Rajiv Gandhi Hostel	355081	334310
xv	Common Wealth Games	406328	144535
xvi	Foreign Currency Account	8135401	11750779
xvii	National Service Scheme	51515275	9443381
xviii	Group Insurance Scheme	10060307	9147904
xix	Seminar Summer/Symposium/Workshop	12624613	35375648
xx	University Development Fund	184839700	2189150
xxi	Foreign Student Registry	1787553	13204731
xxii	DU Resource Generation(ARGF)	14771706	10557820
xxiii	ACBR Polaroid Account	1502393	1462587
xxiv	VC's Relief Fund	368578	251882
xxv	Lib. Sc. Journal of library & inform	656672	602800
xxvi	SBI Departmental Receipt A/c (LDF)	80035	1184976
xxvii	EWS support Fund	23626291	22232572
xxviii	CPDHE	7428343	7238985
		475041343	301356624
19	Saving Bank Account (Library Security and Caution Money)		
i	Science Caution Money	----	47177
ii	Library Deposit Account	5103156	733710
iii	SDC library Security	301291	308936
		5404447	1089823

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2025

20	Saving Bank Account (Contractor Security)		
i	Contractor Security (North Campus)	6909046	6237347
ii	Contractor Security (South Campus)	3462782	3622474
		10371828	9859821
		TOTAL-II	1794884359
III	Reserve Bank of India- TSA	TOTAL-III	0
IV	MMTC BANK A/C	TOTAL-IV	0
V	Term Deposit Accounts		
1	FDR from UGC Refundable A/c	120000000	160000000
2	FDR from ACBR A/c	1305715	1305715
3	FDR From Plan A/c	310500000	487750000
4	FDR From Capital Assets A/c	135000000	150000000
5	FDR From SBI General Fund Saving	1520000000	690000000
6	ICICI ONLINE FEE (FDRS)	850300000	570000000
7	FDR From Salary A/c	440000000	493686253
8	FDR From Student Welfare Fund	-----	49000000
9	Fixed Deposit (ACBR Plan)	156967149	147262314
10	Fixed Deposit (Library Security and Caution Money)	6000000	34000000
11	FDR-RECURRING	220000000	-----
12	Fixed Deposit (Contractor Security North Campus)	23000000	16000000
13	Sponsored Project Bank A/c(including margin money)		
i	Research Scheme Account	550000000	540000000
ii	Research Scheme Account (SDC)	906709497	741451965
iii	B.R.A. project Account	15737544	14544630
iv	Young Research Account	159000000	147342960
v	Institute of Eminence	316002193	239765827
vi	University of Delhi STHICB Scheme CSRI 1 62G ANTRO009	-----	3480655
		1947449234	1686586037
14	Sponsored Fellowship and Scholarship		
i	CSIR Fellowship Account	54000000	50010000
ii	D.U. Seminar Summer Instt.A/c	32500000	-----
		86500000	50010000
		TOTAL-IV	8611522098
		GRAND TOTAL (I+II+III+IV)	10407223164
			8925350319
			10273372768


S.O (Fin - XI)
अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance XI)


Joint/Deputy Finance Officer
संयुक्त/सहायक वित्त अधिकारी
Joint/Deputy Finance Officer


Finance Officer
वित्त अधिकारी/Finance Officer


कोषाध्यक्ष / Treasurer
दिल्ली विश्वविद्यालय / University of Delhi
दिल्ली-110007 / New Delhi-110007
Treasurer

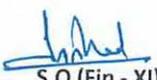
UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2025

SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS	Amount in ₹	
	Current Year	Previous Year
1. Advances to employees (Non-interest bearing)		
a) Leave Travel Concession	290000	1186455
2. Long Term Advances to employees (Interest bearing)		
a) Vehicle Loan/Conveyance/Computer	308700	327500
b) Home Loan/HBA	16873269	7990820
3. Advances and other amounts recoverable in cash or in kind or for value to be received		
a) Other Advance out of Earmarked Funds	226877	25272118
d) Other Advance out of Recurring/capital assets Grant A/c		
i) Advance for Examination	1975073	6204347
ii) Advance to Departments	20553035	27213123
iii) Advances for ongoing infrastructure Projects:		
Deposit with C.P.W.D.	790065304	315819590
Deposit with NBCC	1249416811	1115507804
Deposit with M/s Rites Ltd.	<u>170118749</u>	<u>203922447</u>
e) Other Advances out of Sponsored Projects	582921	29363606
g) Others(TDS refundable)	198157671	200371877
4. Prepaid Expenses		
a) For General and Annual Maintenance Charges	15025530	33127221
5. Deposits		
a) Electricity	20810300	20805300
b) DESU (Security)	4795	4795
c) Others	202373	202373
6. Income Accrued:		
a) On Investments from Earmarked/Endowment Funds	386191647	344589879
b) On Investments from ACBR	178484	97636
c) On Investments from UGC Refundable A/c	1551774	1681052
d) On Investments from Sponsored Projects	79538349	64113338
e) On Investments from Sponsored Fellowship and Scholarship	2697999	4045970
f) On Investments from Plan	136705385	173406212
g) On Investments from others fund	31229941	5184447
h) Interest Accrued (ACBR Plan)	5995122	6008391
i) Interest Accrued (Caution Money Library Security)	356062	1123508
j) Interest Accrued (Contractor Security)	1642187	140148
7. Other - Current Assets receivable from UGC/sponsored projects		
a) Grant Receivable from UGC	281863	5229399
8. Claims Receivable		
a) Other receivables	8404726	404288
TOTAL	3139384946	2593343643

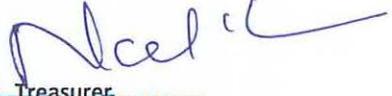
Note :

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


S.O (Fin - XI)
अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi


Joint Finance Officer
संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007/Delhi-110007 (27)


Finance Officer
दिल्ली अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


Treasurer
कोषाध्यक्ष/Treasurer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007 / New Delhi-110007

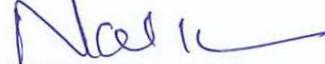
UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE AS AT 31-03-2025

SCHEDULE - 9 ACADEMIC RECEIPTS	Current Year	Amount in ₹ Previous Year
FEEES FROM STUDENTS		
Academic		
1. Tuition fee	86553348	55287418
2. Admission Fee	15710804	2011348
3. Enrolment fee	4890368	12303122
4. Library Admission fee & Laboratory Fees	1892561	2032440
5. Sports and Athletic Association Fee	2454400	3598840
6. Registration fee	137351125	122237418
7. Delhi University Students Welfare Fund	179073934	96686060
8. Faculty/Deptt./Centre/Facilities & Services Charges	977802344	334038066
9. UG/PG ADMISSION CENCILATION FEE	74011	16701000
10. Other Fees	51915298	32361662
Total (A)	1457718193	677257374
Examinations		
1. Annual Examination Fee	1426979250	1240097515
2. Marksheet, certificate fee	39431802	38230933
3. Entrance Examination Fee	105150	98750
Total (B)	1466516203	1278427198
Other Fees		
1. Identity card Fee	----	----
2. Fine/Miscellaneous Fee	----	----
3. Medical Fee	----	----
Total (C)	----	----
Sale of Publications		
Total (D)	----	----
Other Academic Receipts		
1. Registration fee for workshops, programmes	----	----
2. Registration fees (Academic Staff College)	----	----
Total (E)	0	0
GRAND TOTAL (A+B+C+D+E)	2924234396	1955684572


S.O (Fin - XI)
अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


Joint Finance Officer
संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007/Delhi-110007


Finance Officer
दिल्ली अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


Treasurer
कोषाध्यक्ष/Treasurer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007/New Delhi-110007

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE AS AT 31-03-2025

SCHEDULE 10- GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Amount in ₹

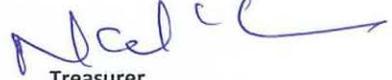
Particulars	University Grant Commission (UGC)										
	OBC/Excellence/Plan	Grant in Aid for HEFA Loan	FRP Grant	Others (SAP/CPDHE)	EWS (Capital/Recurring/ Salary)	Capital Assets	Grant to colleges for CPF to GPF	Recurring/Salary Grant	Current	Year Total	Previous Year Total
Balance B/F	1399022446		(2218005)	(3011394)	144725942	136980449	119754879	35967239		1831221556	5246551256
Unspent Excellence/Plan Grant	-----		-----	-----	-----	-----	-----	-----		-----	-----
Interest amount transferred to Schedule-3 Current Liabilities as per audit observation	-----		-----	-----	-----	-----	-----	-----		0	(3535526399)
Add: Receipts during the year	-----	117598500	13776086	21496738	328800000	100000000	-----	7860000000		8441671324	9602048657
Add: Unspent Balance refunded by Colleges	27425000		-----	-----	-----	-----	16496381	-----		43921381	6513446
Total	1426447446	117598500	11558081	18485344	473525942	236980449	136251260	7895967239		10316814261	11319586960
Less: T/f to Sponsored Project	-----		0	60449	-----	-----	-----	-----		60449	-----
Less: Refund to UGC Balance	1137700000		0	99425	-----	0	136251260	-----		1274050685	16439332
Less: Advance paid to CPWD for Deposit work	-----		-----	-----	250000000	160000000	0	-----		266000000	35000000
Less: Utilized for Capital expenditure (A)	-----	117598500	0	0	788000000	95323884	-----	-----		291722384	160370085
Balance	288747446	0	11558081	18325470	144725942	125656565	0	7895967239		8484980743	1110777543
Less: utilized for Revenue Expenditure (B)	0	0	11810906	18354508	0	0	0	7895967239		7926132653	9275182735
Less: Grant released to Hostels for Capital Expenditure	-----		-----	-----	-----	799898	-----	-----		799898	1373252
Total (B)	0	0	11810906	18354508	0	799898	0	7895967239		7926932551	9276555987
Balance of Unutilized Grant C/F (C)	288747446	0	(252825)	(29038)	144725942	124856667	0	0		558048192	1831221556

- A- Appears as addition to Capital Fund as well as additions to Fixed Assets during the year.
 B- Appears as income in the Income & Expenditure Account.
 C- (I) Appears under Current Liabilities in the Balance Sheet.


 S.O (Fin - XI)
 अनुभाग अधिकारी (वित्त शाखा-XI)
 Section Officer (Finance-XI)
 दिल्ली विश्वविद्यालय
 University of Delhi
 दिल्ली-110007/Delhi-110007


 Joint Finance Officer
 संयुक्त/उप वित्त अधिकारी
 Joint/Deputy Finance Officer
 दिल्ली विश्वविद्यालय/University of Delhi
 दिल्ली-११०००७/Delhi-110007


 Finance Officer
 वित्त अधिकारी/Finance Officer
 दिल्ली विश्वविद्यालय
 University of Delhi
 दिल्ली-110007/Delhi-110007


 Treasurer
 कोषाध्यक्ष/Treasurer
 दिल्ली विश्वविद्यालय/University of Delhi
 दिल्ली-110007/New Delhi-110007

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE AS AT 31-03-2025

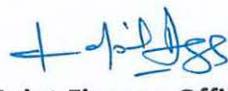
SCHEDULE 11- INCOME FROM INVESTMENTS	Earmarked/Endowment Funds		Other Investments	
	Current Year	Previous Year	Current Year	Previous Year
	Amount in ₹			
1. Interest				
a. On Government Securities	----	----	----	----
b. Other Bonds/Debentures	----	----	----	----
2. Interest on Term Deposits	553825324	519346365	152037770	114527180
3. Income accrued but not due on Term Deposits/Interest bearing advances to employees.	386097397	656970943	29794748	4043358
4. Interest on Saving Bank Accounts	5585368	4289042	----	----
5. Others (Specify)	----	----	----	----
Total	945508089	1180606350	181832518	118570538
Transferred to Earmarked/Endowment Funds	945508089	1180606350	----	----
Balance	Nil	Nil	----	----

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



S.O (Fin - XI)

अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय



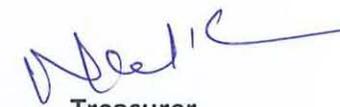
Joint Finance Officer

संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi

(30)



वित्त अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007/New Delhi-110007

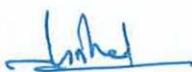


Treasurer

कोषाध्यक्ष/Treasurer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007/New Delhi-110007

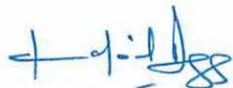
UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE AS AT 31-03-2025

SCHEDULE 12 - INTEREST EARNED	Amount in ₹	
	Current Year	Previous Year
1.On Savings Accounts with scheduled banks	18381793	10720946
2.On Loans		
a. Employee/Staff	-----	-----
b. Others	-----	-----
3. On Debtors and Other Receivables	-----	-----
Total	18381793	10720946



S.O (Fin - XI)

अनुभाग अधिकारी (वित्त शाखा-XI)
 Section Officer (Finance-XI)
 दिल्ली विश्वविद्यालय
 University of Delhi
 दिल्ली-110007/Delhi-110007

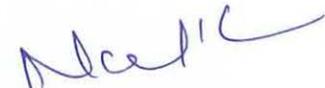


Joint Finance Officer

संयुक्त/उप वित्त अधिकारी
 Joint/Deputy Finance Officer
 दिल्ली विश्वविद्यालय/University of Delhi
 दिल्ली-११०००७/Delhi-110007



Finance Officer
 वित्त अधिकारी
 दिल्ली विश्वविद्यालय
 University of Delhi
 दिल्ली-110007/Delhi-110007



Treasurer

कोषाध्यक्ष/Treasurer
 दिल्ली विश्वविद्यालय/University of Delhi
 दिल्ली-110007/New Delhi-110007

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE AS AT 31-03-2025

SCHEDULE 13 - OTHER INCOME

	Amount in ₹	
	Current Year	Previous Year
A. Income from Land & Building		
1. Rent from Building/Land etc.	18293490	20493036
2. License fee recovered from employees for Home Accommodation	14455090	14621542
3. Hire Charges of Auditorium/Play ground/Convention Centre, etc.	-----	-----
4. Electricity charges recovered	-----	-----
5. Water charges recovered	-----	-----
Total (A)	32748580	35114578
B. Sale of Institute's publications	-----	-----
C. Income from holding events		
1. Gross Receipts from annual function/sports carnival	-----	-----
Less : Direct expenditure incurred on the annual function/sports carnival		
2. Gross Receipts from fest	-----	-----
Less : Direct expenditure incurred on the fest		
3. Gross Receipts for educational tours	-----	-----
Less : Direct expenditure incurred on the tours		
4. Others (to be specified and separately disclosed)	-----	-----
Total (C)	-----	-----
D. Others		
1. RTI fee	17680	16336
2. Misc. receipts (Sale of tender form, waste paper, etc.)	1749556	1143232
3. Profit on Sale/disposal of Assets		
a) Owned assets	18338834	5198093
b) Assets received free of cost	-----	-----
4. Health Centre Contribution	45346279	57805255
5. Others (Specify)	11782425	14524993
Total (D)	77234774	78687909
GRAND TOTAL (A+B+C+D)	109983354	113802487

अनुभाग
SIO (Finance-XI)
Section Officer (Finance-XI)

Joint Finance Officer
Joint/Deputy Finance Officer

दिल्ली अधिका
दिल्ली
University of Delhi
Finance Officer
Finance Officer
(32)

कोषाध्यक्ष / Treasurer
Treasurer
दिल्ली विश्वविद्यालय
दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE AS AT 31-03-2025

SCHEDULE 14- PRIOR PERIOD INCOME

Amount in ₹

Particulars	Current Year	Previous Year
1. Academic Receipts	-----	63102209
2. Interest Earned on Contractor Security Account	-----	98092047
3. Other Income	-----	10856475
Total	0	172050731



S.O (Fin - XI)

अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007



Joint Finance Officer
संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-११०००७/Delhi-110007



Finance Officer
वित्त अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007



Treasurer
कोषाध्यक्ष / Treasurer
दिल्ली विश्वविद्यालय / University of Delhi
दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI

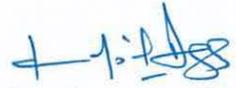
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE AS AT 31-03-2025

SCHEDULE - 15 STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

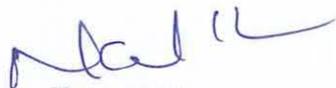
Amount in ₹

Particulars	UGC/Other Schemes	Current Year		Previous Year		
		UGC Salary	Total	UGC Salary	Total	
a) Salaries and Wages						
Teaching staff	20632464	2869942694	2890575158	3981843	2588795928	2592777771
Non-Teaching staff	0	958342053	958342053	13228569	918495581	931724150
b) Retirement and Terminal Benefits	-----	3672576642	3672576642	-----	3428623180	3428623180
c) LTC facility	172165	25404774	25576939	72125	25583532	25655657
d) Medical facility	638958	388739474	389378432	1124612	308571365	309695977
e) Children Education Allowance	86067	30874339	30960406	81000	16841250	16922250
f) Honorarium	0	3605604	3605604	212480	5007813	5220293
Total	21529654	7949485580	7971015234	18700629	7291918649	7310619278


S.O (Fin - XI)
 अनुभाग अधिकारी (वित्त शाखा-XI)
 Section Officer (Finance-XI)
 दिल्ली विश्वविद्यालय
 University of Delhi
 दिल्ली-110007/Delhi-110007


Joint Finance Officer
 संयुक्त/उप वित्त अधिकारी
 Joint/Deputy Finance Officer
 दिल्ली विश्वविद्यालय/University of Delhi
 दिल्ली-110007/Delhi-110007


Finance Officer
 वित्त अधिकारी/Finance Officer
 दिल्ली विश्वविद्यालय
 University of Delhi
 दिल्ली-110007/Delhi-110007


Treasurer
 कोषाध्यक्ष/Treasurer
 दिल्ली विश्वविद्यालय/University of Delhi
 दिल्ली-110007/New Delhi-110007

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE AS AT 31-03-2025

SCHEDULE 15 A - EMPLOYEES RETIREMENT AND TERMINAL BENEFIT

Amount in ₹

	Pension	Gratuity	Leave Encashment	Total	Previous year
a) Opening Balance as on 01.04.2024	30374064169	1291152976	1743520312	33408737457	32564479747
Addition : Capitalized value of Contributions Received from other Organizations	4782663	4106810	5540492	14429965	24405594
Total (a)	30378846832	1295259786	1749060804	33423167422	32588885341
b) Less: Actual Payment during the Year	2245745454	157760823	129744224	2533250501	2608471064
c = (a-b) Balance Available	28133101378	1137498963	1619316580	30889916921	29980414277
d) Provision required as per Actuarial Valuation	31320631769	1338027388	1903714406	34562373563	33408737457
A. Provision to be made in the Current year (d-c)	3187530391	200528425	284397826	3672456642	3428323180
B. Contribution to New Pension Scheme	----	----	----	----	----
C. Medical Reimbursement to Retired Employees	----	----	----	----	----
D. Travel to Hometown Retirement	----	----	----	----	----
E. Deposit Linked Insurance Payment	----	----	----	120000	300000
TOTAL (A+B+C+D+E)	3187530391	200528425	284397826	3672576642	3428623180



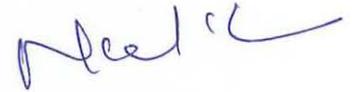
S.O (Fin - XI)
अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007 / New Delhi-110007



Joint Finance Officer
संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-११०००७/Delhi-110007



Finance Officer
दिल्ली अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007

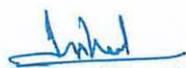


Treasurer
कोषाध्यक्ष / Treasurer
दिल्ली विश्वविद्यालय / University of Delhi
दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE AS AT 31-03-2025

SCHEDULE 16 - ACADEMIC EXPENSES	Amount in ₹					
	Current Year			Previous Year		
	UGC/Other Schemes	UGC Recurring	Total	UGC/Other Schemes	UGC Recurring	Total
a) Chemicals & Glassware	----	19831648	19831648	----	17410260	17410260
b) Repair & Maintenance of Laboratory Equipment	----	1811932	1811932	----	1084287	1084287
c) Seminars/Workshops/Conference Expenses	4507037	16690686	21197723	3146929	8694112	11841041
d) Award and Scholarships	----	83168241	83168241	----	79163055	79163055
e) Examination	----	643057758	643057758	----	531801084	531801084
f) Annual Membership Expenses	----	12937438	12937438	----	5704180	5704180
g) Admission Expenses	----	19705569	19705569	----	14033759	14033759
h) Publications	----	901275	901275	----	1017303	1017303
i) Magazines & Journals	----	66021340	66021340	----	40648604	40648604
j) Salary of Teaching Staff (Adhoc/Guest Faculty)	----	205454301	205454301	----	204228083	204228083
k) Laptop Grants/Subsidies to Students	----	19486798	19486798	----	15199032	15199032
l) Field Work/Trip	----	2591012	2591012	----	----	----
l) NAAC Expenses	----	4973062	4973062	----	----	----
TOTAL	4507037	1096631060	1101138097	3146929	918983759	922130688



S.O (Fin - XI)

अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007



Joint Finance Officer

संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-११०००७/Delhi-110007



Finance Officer

वित्त अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007

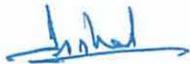


Treasurer

कोषाध्यक्ष/Treasurer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE AS AT 31-03-2025

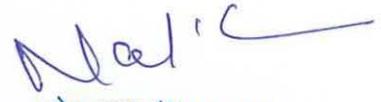
Amount in ₹						
SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES	UGC/Other Schemes	Current Year		Previous Year		Total
		UGC Recurring	Total	UGC Recurring	Total	
A Infrastructure						
a) Electricity and Power	-----	317797695	317797695	-----	241586244	241586244
b) Water charges	-----	-----	-----	-----	12291834	12291834
c) Property Tax	-----	54880527	54880527	-----	57474157	57474157
B) Communication						
d) Postage and Telephone	-----	4484157	4484157	-----	4380455	4380455
e) Connectivity Expenses	-----	46406319	46406319	-----	35855852	35855852
C) Others						
f) Printing and Stationery (consumption)	-----	14288588	14288588	-----	17505102	17505102
g) Legal & Professional Charges	-----	8330245	8330245	-----	10916120	10916120
h) Advertisement and Publicity	-----	1029020	1029020	-----	-----	-----
i) Watch & Ward Expenses	-----	217523394	217523394	-----	185716511	185716511
j) House Keeping Expenses	-----	169338447	169338447	-----	143769381	143769381
k) Games & Sports	-----	11284903	11284903	-----	9157155	9157155
l) Medical Expenses	-----	50218261	50218261	-----	50127696	50127696
m) Others/Contingency	-----	60755386	60755386	4022669	60509267	64531936
D) Contractual/Adhoc Staff Salaries						
n) Non-Teaching Staff	-----	365421952	365421952	-----	376482159	376482159
E) Employer Contribution towards						
o) Contribution to Provident Fund (CPF)	-----	1739387	1739387	-----	2618789	2618789
p) Contribution to New Pension Scheme	1724903	252865883	254590786	937625	220641749	221579374
q) Contribution to EPF	-----	8510400	8510400	-----	-----	-----
TOTAL	1724903	1584874563	1586599466	4960294	1429032471	1433992765


S.O (Fin - XI)
अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)


Joint Finance Officer
संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer

(37)


वित्त अधिकारी
दिल्ली **Finance Officer**
University of Delhi
दिल्ली-110007/Delhi-110007


कोषाध्यक्ष / Treasurer
दिल्ली विश्वविद्यालय / University of Delhi
दिल्ली-110007 / New Delhi-110007

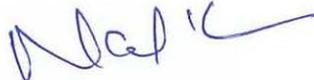
UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE AS AT 31-03-2025

SCHEDULE - 18 TRANSPORTATION EXPENSES	Current Year			Previous Year		
	UGC/Other Schemes	UGC Recurring	Total	UGC/Other Schemes	UGC Recurring	Total
	Amount in ₹					
1 Vehicles (owned by institution)						
a) Running expenses	----	1076881	1076881	----	1457296	1457296
b) Repairs & maintenance	----	457212	457212	----	454920	454920
c) Insurance expenses	----	194854	194854	----	140992	140992
2 Vehicles taken on rent/lease	----	----	----	----	----	----
a) Rent/lease expenses	----	----	----	----	----	----
3 Vehicle (Taxi) hiring expenses	----	2636691	2636691	----	4230283	4230283
4 Travelling & Transportation Expenses	----	6185076	6185076	----	9567280	9567280
Total	----	10550714	10550714	----	15850771	15850771


S.O (Fin - XI)
 अनुभाष अधिकारी (वित्त शाखा-XI)
 Section Officer (Finance-XI)
 दिल्ली विश्वविद्यालय
 University of Delhi
 दिल्ली-110007/Delhi-110007


Joint Finance Officer
 संयुक्त/उप वित्त अधिकारी
 Joint/Deputy Finance Officer
 दिल्ली विश्वविद्यालय/University of Delhi
 दिल्ली-११०००७/Delhi-110007 (38)


Finance Officer
 वित्त अधिकारी/Finance Officer
 दिल्ली विश्वविद्यालय
 University of Delhi
 दिल्ली-110007/Delhi-110007


Treasurer
 कोषाध्यक्ष / Treasurer
 दिल्ली विश्वविद्यालय / University of Delhi
 दिल्ली-110007 / New Delhi-110007

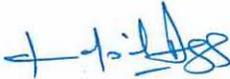
UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE AS AT 31-03-2025

Amount in ₹						
SCHEDULE - 19 REPAIRS & MAINTENANCE	Current Year			Previous Year		
	UGC/Other Schemes	UGC Recurring	Total	UGC/Other Schemes	UGC Recurring	Total
a) Buildings	----	196076873	196076873	----	185570743	185570743
b) Furniture & Fixtures	----	6209968	6209968	----	4406082	4406082
c) Plant & Machinery	----	865073	865073	----	1766950	1766950
d) Office Equipment	----	15766718	15766718	----	15174514	15174514
e) Computers	----	5102396	5102396	----	4049996	4049996
f) Gardening	----	15817639	15817639	----	12475817	12475817
Total	0	239838667	239838667	0	223444102	223444102


S.O (Fin - XI)

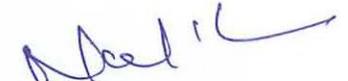
अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


Joint Finance Officer

संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-११०००७/Delhi-110007


Finance Officer

वित्त अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


Treasurer

कोषाध्यक्ष/Treasurer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007/New Delhi-110007

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE AS AT 31-03-2025

		Current Year			Previous Year		
SCHEDULE - 20 FINANCE COSTS		UGC/Other Schemes	UGC Recurring	Total	UGC/Other Schemes	UGC Recurring	Total
a)	Bank charges	-----	75178	75178	-----	41942	41942
b)	Others (specify)	-----	-----	-----	-----	-----	-----
Total		0	75178	75178	0	41942	41942


S.O (Fin - XI)
 अनुपाय अधिकारी (वित्त शाखा-XI)
 Section Officer (Finance-XI)
 दिल्ली विश्वविद्यालय
 University of Delhi
 दिल्ली-110007/Delhi-110007


Joint Finance Officer
 संयुक्त/उप वित्त अधिकारी
 Joint/Deputy Finance Officer
 दिल्ली विश्वविद्यालय/University of Delhi
 दिल्ली-११०००७/Delhi-110007


Finance Officer
 वित्त अधिकारी/Finance Officer
 दिल्ली विश्वविद्यालय
 University of Delhi
 दिल्ली-110007/Delhi-110007

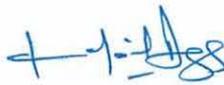

Treasurer
 कोषाध्यक्ष/Treasurer
 दिल्ली विश्वविद्यालय/University of Delhi
 दिल्ली-110007/New Delhi-110007

UNIVERSITY OF DELHI

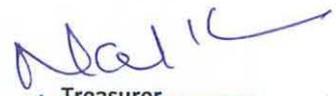
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE AS AT 31-03-2025

SCHEDULE - 21 Expenditure on Grants, Subsidies etc.	Current Year			Previous Year			Amount in ₹
	UGC/Other Schemes	UGC Recurring	Total	UGC/Other Schemes	UGC Recurring	Total	
	a) Provision for Bad and Doubtful Debts/Advances	----	----	----	----	----	----
b) Irrecoverable Balances Written- off	----	----	----	----	----	----	----
c) Grants/Subsidies to Halls & Hostels /Other organizations	----	175160658	175160658	----	142548181	142548181	
d) Grant to Colleges for arrears of pension on conversion from CPF to GPF	----	0	0	----	1570457845	1570457845	
e) Others (specify)	----	----	----	----	----	----	----
Total	----	175160658	175160658	----	1713006026	1713006026	


S.O (Fin - XI)
 अनुभाग अधिकारी (वित्त शाखा-XI)
 Section Officer (Finance-XI)
 दिल्ली विश्वविद्यालय
 University of Delhi
 दिल्ली-110007/Delhi-110007


Joint Finance Officer
 संयुक्त/उप वित्त अधिकारी
 Joint/Deputy Finance Officer
 दिल्ली विश्वविद्यालय/University of Delhi
 दिल्ली-११०००७/Delhi-110007


Finance Officer
 वित्त अधिकारी/Finance Officer
 दिल्ली विश्वविद्यालय
 University of Delhi
 दिल्ली-110007/Delhi-110007

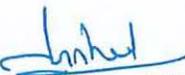

Treasurer
 कोषाध्यक्ष/Treasurer
 दिल्ली विश्वविद्यालय/University of Delhi
 दिल्ली-110007 / New Delhi-110007

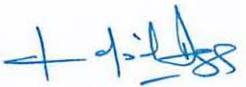
UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE AS AT 31-03-2025

SCHEDULE 22: PRIOR PERIOD EXPENSES

Amount in ₹

Particulars	UGC/Other Schemes	Current Year		Previous Year	
		UGC Recurring	Total	UGC Recurring	Total
1 Establishment expenses	1758394	1750585	3508979	618303	3839240
2 Academic expenses	----	42993254	42993254	----	80100517
3 Administrative expenses	----	63049612	63049612	----	28104490
4 Hon. To Non-Teaching (NCWEB)	----	91774425	91774425	----	61926850
5 Repairs & Maintenance	----	153619146	153619146	----	110960630
6 Travelling Expenses	----	354311	354311	----	70000
7. Depreciation related to prior period	----	7515238	7515238	----	19554104
Total	1758394	361056571	362814965	618303	303937528


S.O (Fin - XI)
अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


Joint Finance Officer
संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-११०००७/Delhi-110007

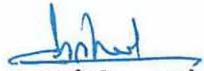

Finance Officer
वित्त अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


Treasurer
कोषाध्यक्ष/Treasurer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007/New Delhi-110007

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE AS AT 31-03-2025

Increase/Decrease in Stock	Amount in ₹	
	Current year	Previous year
A) Closing Stock		
Stationery	20255264	18220051
Drugs and Medicines	11302128	15617993
Chemicals & Glassware	1486020	2682975
Answer Sheet	43303061	51256626
Total (A)	76346473	87777645
B) Less:-Opening Stock	87777645	36379806
Total (B)	87777645	36379806
Net Increase/(Decrease) (A-B)	(11431172)	51397839


S.O (Fin - XI)

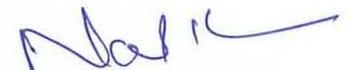
अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


Joint Finance Officer

संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-११०००७/Delhi-110007


Finance Officer

वित्त अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-११०००७/Delhi-110007


Treasurer

कोषाध्यक्ष/Treasurer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

SCHEDULE: 23 SIGNIFICANT ACCOUNTING POLICIES**1 BASIS FOR PREPARATION OF ACCOUNTS:**

The financial statements are prepared on the basis of the Historical Cost Convention and generally on the Accrual Method of accounting unless otherwise stated.

2 REVENUE RECOGNITION:

2.1 Fees from Students and Interest on Savings Bank Accounts are accounted for on a cash basis.

2.2 Income from Land, Buildings and other Property and Interest on Investments are accounted for on an accrual basis.

2.3 Interest on Interest Bearing Advances to staff for House Building and Computers are accounted for on an accrual basis every year, though the actual recovery of interest starts after the full repayment of the principal amount.

3 FIXED ASSETS AND DEPRECIATION:

3.1 Fixed assets are valued at cost of acquisition including inward freight, duties, taxes, incidental direct expenses related to acquisition, installation and commissioning less depreciation. Fixed assets received by the University without any consideration are capitalized in the financial statement at a nominal value i.e. at Re. 1 (one) per asset.

3.2 Gifted / Donated Assets are valued at a nominal value at Re.1/- (one) per asset.

3.3 Books received as gifts are valued at a nominal value at Re.1/- (one) per asset.

3.4 The University has adopted Straight Line method of depreciation as per the prescribed Rate as Under: -

UNIVERSITY OF DELHI

Tangible Assets:

<u>S.No.</u>	<u>Type of Assets</u>	<u>Rate as Per S.L.M.</u>
1	Land	0%
2	Site Development	0%
3	Buildings	2%
4	Roads & Bridges	2%
5	Tube wells & Water Supply	2%
6	Sewerage & Drainage	2%
7	Electrical Installation and equipment	5%
8	Plant & Machinery	5%
9	Scientific & Laboratory Equipment	8%
10	Office Equipment	7.5%
11	Audio Visual Equipment	7.5%
12	Computers & Peripherals	20%
13	Furniture, Fixtures & Fittings	7.5%
14	Sports Equipment	10%
15	Vehicles	10%
16	Library Books & Scientific Journals	10%
17	Work of Art	7.5%
Intangible Assets (amortization):		
1	E-Journals (Perpetual)	40%
2	Computer Software	40%
3	Patents and Copyrights	9 Years

3.5 In respect of additions to fixed assets during the year, depreciation is provided for the full year. In respect of sales/deductions from fixed assets, no depreciation is charged. The asset which has been disposed off has been shown as a deduction during the year. Against the outstanding advances, the assets which has been acquired in the previous financial year its depreciation has been taken as prior period depreciation. After the settlement of advances, the expenditure of the previous financial year has also been taken as prior period expenditure.

UNIVERSITY OF DELHI

-
-
- 3.6 Assets created out of Earmarked Funds, where the ownership of such assets vest in the university, are set up by credit to Capital Fund and merged with the Fixed Assets of the University. Depreciation is charged at the rates applicable to respective assets as prescribed in the revised format of Ministry of Education (MOE). Assets purchased out of Projects funded by outside agencies remain the property of the concerned funding agency till the project is closed. After closure of the project, the project assets are merged with the Fixed Assets of the University after charging depreciation at the rates applicable to the respective assets by debiting respective Fixed Assets account and crediting Capital Fund Account.
- 3.7 Assets, the individual value of each of which is Rs. 2,000 or less (except Library Books and Kitchen Equipment), are treated as Small Value Assets and 100% depreciation is provided in the year in which these are purchased. However physical accounting and controls are continued by the holders of such assets.
- 3.8 Sport Equipment depreciation Rate has not been provided in prescribed format. Considering the estimated useful life of 10 years, depreciation has been charged @10%.
- 3.9 The University has 15 properties and out of 15 properties, 8 are freehold, 5 are on leasehold (leasehold either free of cost or Rs. 1/- per acre; only one land at rent of annual ground rent) and 2 properties are under litigation.
- 4 Intangible Assets:** Patents and Copyrights, E-Journals and Computer Software are grouped under intangible Assets.
- 4.1 **Patents:** The expenditure incurred from time to time (application fees, legal expenses etc.) for obtaining Patent is capitalized and shown as part of Intangible assets in the Balance Sheet. If applications for Patents are rejected, the cumulative expenditure incurred on the particular Patent is written off to the Income & Expenditure in the year of application is rejected.
The expenditure on Patents granted is written off over a life of 9 years on a conservative basis.
- 4.2 **Electronic Journals**
- (a) **Perpetual:** -Electronic Journal (E-Journals) are not in a tangible form, but temporarily capitalized and in view of the magnitude of expenditure and the benefit derived in terms of perpetual knowledge acquired by the academic and research staff, Depreciation is provided in respect of E-Journals at a higher rate of 40% as against depreciation of 10% provided in respect of Library Books.
- (b) **Non-perpetual:** The amount spent on E- Journals/ Periodicals are treated as revenue expenditure to the extent of the benefits utilized in the current year and rest of the amount is accounted for in books of account on accrual basis as prepaid expenses

UNIVERSITY OF DELHI

4.3 Expenditure on acquisition of software has been separated from Computers and Peripherals, as apart from being intangible assets, the rate of obsolescence in respect of software is very high. Depreciation in respect of software is being charged @ 40% on Straight Line Method as against the Depreciation of 20% provided in respect of Computers & Peripherals.

5 Stocks:

The stocks at the end of the year are valued at cost.

6 Retirement Benefits:

Retirements Benefits i.e., Pension, Gratuity and Leave Encashment are provided on the basis of actuarial valuation as per Accounting Standard -15. Capitalized value of Pension, Gratuity and Earned Leave received from previous employers of universities employees, who have been absorbed in the university is credited to the respective Provision Accounts. Pension and leave salary contribution received in respect of employees on deputation is also credited to the respective Provision accounts.

7 Investments:

Keeping in view the requirements of funds the surplus funds are kept as fixed deposit in bank accounts from time to time. Other investments which are made in earlier previous years have been incorporated at their cost/face value.

8 Earmarked/ Endowment Funds:

The Earmarked Fund consisting of Housing Building Fund, Conveyance Fund, Library Development Fund (including Computer Advances and other such funds) are long-term funds and earmarked for specific purposes. Each of the Funds has a separate bank account. Those with large balances also have investments in Term Deposits with Banks. The income from investment/ advances (House Building, Conveyance, Computers, Library Development Fund) is accounted on accrual basis, and interest on savings bank accounts are credited to the respective fund on cash basis. The expenditure and advances (in the case of Housing Building& Conveyance/Computers, Library Development Fund) are debited to the respective funds.

8.1 The balance of respective funds is carried forward on the liability side of the Balance Sheet and is represented by Bank Balance, Advances, Fixed Deposit and Investments on the asset side of the Balance Sheet.

8.2 Assets purchased/created out of Earmarked Funds where the ownership of the assets vests in the University, are merged with the Fixed Assets of the University by debiting respective fixed asset account and crediting Capital Fund account. Depreciation is charged at the rates applicable to the respective assets.

8.3 **Endowment Funds:** Endowment Funds are received from various individual donors, Trust and other Organization, for establishing Chairs and for Medals, Prizes and scholarships, as specified by the donors.

UNIVERSITY OF DELHI

The Income from investment of each Endowment Fund is added to the Fund. The expenditure on Medals & Prizes is met from the interest earned on investment of the respective Endowment Funds and the balance is carried forward to next year.

The balances are represented by Investment in Fixed Deposits and balance in Savings Bank Account common for all Endowments, and Accrued Interest on Investments.

8.4 The following Endowment Fund created by the University has separate dedicated amounts in which funds were accumulated over a period of time but not being utilized since long. In order to rationalize number of banks accounts, the accumulated balance of these funds have been transferred during the Financial Year 2023-24 to DU S.O. General Fund Account as per following details: -

Sl. No.	Name of Endowment Fund	Amount
1.	Sir Shankar Lal Institute of Music	34,48,534
2.	Shri Ram Chair in Physics	1,29,33,174
3.	Sir Shankar Lal Chair in Chemistry	1,30,06,386
4.	IFC Chair in Faculty of Management Studies	1,32,40,407
5.	SP Jain Advanced Management Research	35,50,225
6.	Pandit Man Mohan Nath Dhar	23,28,722
7.	DU Professorship in Economics	2,41,75,530
8.	DU Publication of Orient Insect	9,78,598
9.	DU Endowment Fund	35,83,80,807
10.	Pandit Man Mohan Krishan Kaul	27,84,344
11.	DU Amway Professorship in Enter. Dev.	2,06,15,851
12.	MHRD IPR Chair	8,071
	Total	45,54,50,649

9 Government and University Grants Commission Grants:

9.1 During the Financial Year 2024-25 University has been received the grant from University and Ministry of Education under several scheme as per details given below: -

- a) Recurring Grant of Rs. 3,13,00,00,000/-
- b) Salary Grant of Rs. 4,73,00,00,000/-
- c) Capital Grant of Rs. 10,00,00,000/-

UNIVERSITY OF DELHI

-
-
- d) Capital Assets (EWS) Grant of Rs.32,88,00,000/-
 e) Grant of Rs. 11,75,98,500/- towards repayment of HEFA loan from Ministry of Education.
- 9.2 To the extent utilized towards capital expenditure, grant from UGC are transferred to the Capital Fund.
- 9.3 UGC grants to the extent utilized for meeting Revenue Expenditure is treated as income of the year.
- 9.4 Grants received by the University in Commercial Bank and remains unutilized is shown as liability in the Schedule-3 (Current Liabilities & Provisions) in the Balance Sheet.
- 9.5 Unutilized grants for Establishment of Hot Spot Wi-Fi Campus Connect (Additional Grant XII Plan) amounting to Rs. 0.2240 Crore, Excellence Grant (2008-2017) amounting to Rs. 34.75 Crore, OBC Expansion Grant for University Departments amounting to Rs. 76.75 Crore, OBC Expansion Grant for Colleges amounting to Rs. 1.32 Crore and OBC Expansion Grant for NCWEB amounting to Rs. 0.7243 Crore along with interest, total amounting to Rs. 113.77 Crores along with interest on grant amounting to Rs. 103.82 Crores has been Refunded to UGC during the Financial Year 2024-25.

10 Investments of Earmarked Fund and Interest Income Accrued on such Investments:

To the extent not immediately required for expenditure the amounts available against such funds are invested in fixed-term deposits with Banks, leaving the balance in Savings Bank Account.

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

11 Sponsored Projects:

- 11.1 In respect of ongoing sponsored Projects, the amounts received from sponsors are credited to the head 'Current Liabilities and Provisions- Current Liabilities – "Receipt against Sponsored Projects". As and when expenditure incurred/advances are paid against such project, or the concerned project account, is debited with allocated overhead charges, the liability account is debited. Unutilized grant as on 31.3.2025 is shown as liability in schedule – 3 of the Balance Sheet.

UNIVERSITY OF DELHI

- 11.2 In addition to funds for Fellowships released by the UGC, Fellowship and Scholarship are also sponsored by various organizations. These are accounted in the same way as Sponsored Projects except that the expenditure generally is only on distribution of Fellowships and Scholarship, which may include allowances for contingent expenditure by Fellows and Scholars.
- 11.3 The Institution itself also awards Fellowships and Scholarships, which are accounted as Academic Expenses.
- 11.4 Assets purchased out of Project funded by outside agencies remain the property of the concerned funding agency till the project is closed. After closure of the project, the project assets are merged with the Fixed Assets of the University after depreciation charged at the rates applicable to the respective assets by debiting respective Fixed Assets account and crediting Capital Fund Account.
- 11.5 There was accumulated fund of ongoing Research Projects, Tenure Expired Project and University Share of Overhead Project Account in a Separate Project Account, the actual liability of which was not ascertained. As such in accordance with the Audit observation, the unutilized project amounting to Rs. 10 Crores (approx.) is taken in current liabilities and the rest amount has been shown as Earmarked Fund for Research Overhead Project for proper utilization as per Research Project Guidelines. Further, a separate dedicated account of Research Overhead Project Account has been opened.

12 Income Tax:

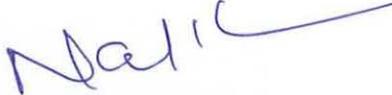
The Income of the institution is exempt from Income Tax under section 10(23C) (iiiab) of the Income Tax Act. No provision for tax is therefore made in the accounts.

Dated: 10th JUNE 2025


S.O (Fin. XI)
 अनुभाग अधिकारी (वित्त शाखा-XI)
 Section Officer (Finance-XI)
 दिल्ली विश्वविद्यालय
 University of Delhi
 दिल्ली-110007/Delhi-110007


Joint Finance Officer
 संयुक्त/उप वित्त अधिकारी
 Joint/Deputy Finance Officer
 दिल्ली विश्वविद्यालय/University of Delhi
 दिल्ली-११०००७/Delhi-110007
 [50]


Finance Officer
 वित्त अधिकारी/Finance Officer
 दिल्ली विश्वविद्यालय
 University of Delhi
 दिल्ली-110007/Delhi-110007


Treasurer
 कोषाध्यक्ष/Treasurer
 दिल्ली विश्वविद्यालय/University of Delhi
 दिल्ली-110007/New Delhi-110007

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2025**SCHEDULE 24: CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS****1 Contingent Liabilities:**

- (a) Various claims filed by present/former employees of the University are pending before Industrial Tribunals and the Hon'ble High Court of Delhi. The quantum of claims is not ascertainable. As on 31.03.2025, total 236 cases are pending for decision.
- (b) The matter related to Common Wealth Game is Sub-Judice till date, so that an amount of Rs. 43.19 Crore including interest as on date has been kept in Earmarked/Endowment Fund to meet further unascertained Liability.
- (c) The matter related to Rajiv Gandhi Hostel is Sub-Judice till date, so that an amount of Rs. 15.92 Crore including interest as on date has been kept in Earmarked/Endowment Fund to meet further unascertained Liability.
- (d) Letters of credit established by the Bank on behalf of the Institute of Eminence and outstanding on 31.03.2025 Rs. 31,60,02,193/.

2 Capital Commitment: The following are the ongoing projects approved by the University

Sl. No.	Name of the Project	Name of implementing Agency	Estimated Cost	Loan Sanctioned by HEFA	Fund released as on 31.03.2025		Interest on Deposits	Committed Liabilities
					HEFA	University/IOE		
(A)	Projects funded under HEFA							
1	Construction of New Academic Building at Surajmal Vihar	C.P.W.D.	373.00	120.00	25.00	2.19	Nil	345.81
2	Construction of College/Academic Building at Roshanpura, Najafgarh	C.P.W.D.	140.10	100.00	15.00	1.16	Nil	123.94
3	Construction of New Academic Building at Dwarka	C.P.W.D.	107.18	95.00	20.00	3.53	Nil	83.65
4	Construction of Girls Hostel at Dhaka Residential Campus of Delhi University	C.P.W.D.	161.00	161.00	Nil	0.10	Nil	160.90

UNIVERSITY OF DELHI

5	Construction of two nos. Academic Block a Delhi School of Economics Complex	C.P.W.D.	246.80	201.00	Nil	Nil	Nil	246.80
6	Wi-Fi Connectivity & Expansion	C.P.W.D.	65.71	65.71	Nil	Nil	Nil	65.71
7	Construction of New Building for Faculty of Technology	M/s. NBCC (India) Limited	166.00	195.62	Nil	14.72	0.12	151.16
		Total (A)	1259.79	938.33	60.00	21.70	0.12	1177.97
(B)	Projects funded by IOE from Grant from Ministry of Education							
1	Extension of Central Reference Library at North Campus	C.P.W.D.	109.43			10.45	Nil	98.98
2	Construction of Building for WUS Health Centre at North Campus	C.P.W.D.	36.43			15.36	Nil	21.07
3	Vertical Extension of Conference Centre Building at North Campus	C.P.W.D.	23.80			4.76	Nil	19.04
4	Construction of Building for Students' accommodation at Dhaka Complex	M/s. NBCC (India) Limited	318.20			64.69	5.77	247.74
5	Construction of Building of Eminence at Maurice Nagar-Phase-1	M/s. NBCC (India) Limited	282.76			43.43	2.79	203.31
6	Construction of Building of Eminence at Maurice Nagar-Phase-2	M/s. NBCC (India) Limited				32.33	0.90	
		Total (B)	770.62	Nil	Nil	171.02	9.46	590.14
(C)	Others Projects							
1	Horizontal extension of Social Centre School Building at Maurice Nagar	C.P.W.D.	27.21			10.44	Nil	16.77
2	Construction of New Building of Computer Centre at North Campus	C.P.W.D.	87.29			44.23	Nil	43.06

UNIVERSITY OF DELHI

3	Vertical extension of Building of Multi-Storeyed Science Block at North Campus	C.P.W.D.	38.85			20.97	Nil	17.88
4	Providing Air Conditioning System in Umang Bhawan Building	C.P.W.D.	9.47			7.14	Nil	2.33
5	Vertical extension of Building (A.E.R.C.) in DSE Complex	C.P.W.D.	29.73			5.95	Nil	23.78
Total (C)			192.55	Nil	Nil	88.73	Nil	103.82
Total (A+B+C)			2222.96	60	938.33	281.45	9.58	1871.93

3 Work in Progress and Advances:

3.1. C.P.W.D., RITES Ltd and NBCC is executing the work on Deposit Basis. Upto 31st March, 2025, a sum of Rs. 121,21,05,334/- has been shown as Capital Work-in-Progress (Schedule-4) on the basis of statements of Work in Progress details provided by the aforesaid agencies.

3.2. Details of advances against ongoing construction projects as on 31st March, 2025 are as under:

I.	Advance to NBCC Limited from Institute of Eminence	= Rs. 124,94,16,811/-
II.	Advance to CPWD from Institute of Eminence	= Rs. 21,88,29,048/-
III.	Advance to CPWD from UDF	= Rs. 1,57,14,913/-
IV.	Advance to CPWD from ARGF	= Rs. 22,407/-
V.	Advance to CPWD from Capital Assets/EWS	= Rs. 2,63,12,915/-
VI.	Advance to CPWD from HEFA	= Rs. 52,77,37,081/-
VII.	Advance to CPWD from Recurring	= Rs. 14,48,940/-
VIII.	Advance to RITES Limited from Plan Account	= Rs. 17,01,18,749/-
Total		= Rs. 220,96,00,864/-

4 Fixed Assets:

4.1 Addition in the year to Fixed Assets in Schedule 4, Capital Assets Rs. 52,35,53,647/- (including work in progress Rs. 34,94,29,763/-), Plan Account Rs. 3,46,51,536/- (including work in progress 3,45,40,225/-), Earmarked/Endowment Fund of Rs.40,98,52,006/- (including work in progress Rs. 32,54,30,992/-) which includes assets purchased out of Closed Sponsored Projects of Rs.2,81,40,940/-, Library Books & other assets of the value of Rs. 286/- and gifted to the University of Delhi has been shown at nominal value Rs. 1/-. The assets have been set up by credit to the Capital Fund. Further, Rs. 2,91,25,956/- (including work in progress of Rs. 1,57,51,030/-) addition out of Internal Resource Generation.

UNIVERSITY OF DELHI

- 4.2 Fixed Assets set out in Schedule 4 do not include Assets purchased out of funds of ongoing Sponsored Projects, held & used by the university, as Project contracts include stipulations that all such Assets purchased out of Project funds will remain the property of Sponsors till the project is closed.

The details of such assets are as under:

Assets	Original Cost as on 31.03.2025	Notional Dep (Rs.)	Total Book Value on 31.03.2025
Office Equipment	12,93,29,701	96,99,728	11,96,29,973
Computers	17,35,71,236	3,47,14,247	13,88,56,989
Furniture, Fixtures & Fittings	5,30,71,147	39,80,336	49,09,0811
Laboratory/ Scientific Equipment	69,29,48,116	5,54,35,849	63,75,12,267
Vehicles	2,700	270	2,430
Computer Software	4,41,41,930	1,76,56,772	2,64,85,158
E-Books	77,37,54,992	30,95,01,997	46,42,52,995
Capital Work-in-Progress(I.O.E.)	46,44,27,497	----	46,44,27,497
Total	233,12,47,319	43,09,89,199	190,02,58,120

- 5 The advances with CPWD. NBCC Limited and Rites Ltd has been adjusted on the basis of utilization certificate/expenditure details as submitted by the respective agencies. There is an unconfirmed liability of M/s. E.I.L. related to PMC Fee.
- 6 Investment from Earmarked/ Endowment Funds**
The University has created two Companies (Section -8) namely University of Delhi Foundation & Udhmodya Foundation with 100% Equity in the name of University of Delhi and subscribed 1,50,000 equity shares of each company.
- 7 Deposit Liabilities:**
No earnest money/security deposit has been transferred to Revenue Account.
- 8 Expenditure in Foreign Currency:**
Transaction denominated in Foreign Currency is accounted for at the prevailing exchange rate at the date of payment/realization.

UNIVERSITY OF DELHI

9 Current Assets, Loans & Advances and Deposits:

In the opinion of the management, the Current Assets, Loans and Advances have the value on realization in the ordinary course, equal at least to the aggregate amounts shown in the Balance Sheet. Since there were long outstanding advances for more than 10-15 years; most of the advances have been settled on the basis of available records/documents.

10 Bank Balances:

The details of balances in Savings Bank Accounts, Currents Accounts & Fixed Deposit Accounts with Banks are enclosed as attachment "A" to the schedule of Current Assets

- All Savings Bank Accounts except Salary A/c, Capital Assets A/c and Recurring A/c with auto sweep facility (Flexi Deposit), generate interest at the rate applicable to the Fixed Deposit for the duration for which the funds are kept in the "Flexi Deposit Account". The interest income in such savings bank accounts is accounted for on accrual basis.

11 Previous year figures have been regrouped/rearranged wherever necessary.

12 Figures in the final accounts have been rounded off to the nearest rupee.

13 Schedule 1 to 24 is annexed to & form an integral part of the Balance Sheet as at 31st March 2025 and the Income & Expenditure Account for the year ended 31st March 2025.

14 Provident Fund Accounts

The Provident Fund Accounts are the funds of subscribers only, as they were not taken in Books of Accounts of University. However, Receipts & Payments Accounts, Income & Expenditure Account (on Accrual basis) and Balance Sheet of the Provident Fund Accounts as well as the National Pension Scheme (NPS) for the year 2024-25 have been attached to the University's Accounts.

15 Salaries:

The expenditure on salary for the year includes the provision of salary for the month of March 2025.

15 Prior Period Income and Expenses:

The Income and Expenditure related to earlier years have been taken on as Prior Period Income & Prior Period Expenses in the respective Schedules.

UNIVERSITY OF DELHI

16 Halls & Hostel:

As the Hall & Hostels are separate reporting entities, their annual accounts are prepared separately from the University of Delhi Accounts. However, a Consolidated Receipts & Payments Account, Consolidated Income & Expenditure Account, and a Consolidated Balance Sheet of all the Halls & Hostels and Guest Houses have been attached to the accounts of the University of Delhi.

17 Institution of Eminence: -

The Central Government, on the recommendations of the Empowered Expert Committee (EEC) and University Grants Commission (UGC) declared University of Delhi as an “Institution of Eminence Deemed to be University” with effect from the issuance of the Notification No. F.11/9/2019-U3(A) dated 2nd March, 2020. The Account of Institution of Eminence is incorporated as a Project Account in the annual accounts of the University of Delhi in Schedule-3(a) Sponsored Projects. During the Financial Year 2024-25, carried over opening balance of Rs.147.00 crore and grant received during the year i.e. Rs. 146.99 Crores and interest/other income of Rs.8.77 crore, a sum of Rs. 82.07 Crores (including Rs. 12.04 Crores Work-in Progress) towards Capital Expenditure and Rs. 54.25 Crores utilized towards revenue expenditure during the F.Y. 2024-25, as per the accounts submitted by the IOE.

18 International Guest House: -

Against the embezzlement amount of Rs. 9,67,325/- by one of the employees of the International Guest House, a sum of Rs. 2,88,383/- has already been recovered and a balance of Rs. 6,78,942/- has to be recovered from the arrears of salary payable to the terminated employee, but the employee has moved to the Court, so the matter is Sub-Judice.

19 HEFA Loan: - The University is covered under window-III scheme of HEFA Loan, in which 90% Share is payable by the Ministry of Education and rest 10% by University from its Internal Resources. The University has been sanctioned a loan of Rs. 938.33 crores from HEFA in accordance with Ministry of Education approval letter No. F.No. 4-5/2022 (CU-11) dated 11th October, 2022 for the following seven (7) projects: -

1. Construction of New Building for Faculty of Technology.	- Rs. 195.62 Crores
2. Construction of New Academic Building at Surajmal Vihar.	- Rs. 120.00 Crores
3. Construction of College/Academic Building at Roshanpura, Najafgarh.	- Rs. 100.00 Crores
4. Construction of New Academic Building at Dwarka.	- Rs. 95.00 Crores
5. Construction of Girls Hostel at Dhaka Residential Campus of Delhi University.	- Rs. 161.00 Crores
6. Construction of two nos. academic block a Delhi School of Economics Complex.	- Rs. 201.00 Crores
7. Wi-Fi Connectivity & Expansion.	- Rs. 65.71 Crores
Total	- Rs. 938.33 Crores

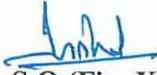
UNIVERSITY OF DELHI

A sum of Rs. 60 crores have been released by the HEFA for execution of the following projects during the Financial Year 2024-25: -

- | | |
|--|------------------------|
| 1. Construction of New Academic Building at Surajmal Vihar | - Rs. 25 Crores |
| 2. Construction of College/Academic Building at Roshanpura, Najafgarh. | - Rs. 15 Crores |
| 3. Construction of New Academic Building at Dwarka. | -Rs. 20 Crores |
| Total | - Rs. 60 Crores |

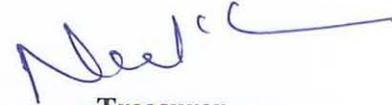
No provision for interest on the HEFA Loan is made in the accounts as interest on HEFA Loan will be borne by the Ministry of Education.

Dated: 10th JUNE 2025


S.O (Fin. XI)
अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


Joint Finance Officer
संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007/Delhi-110007


Finance Officer
वित्त अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007

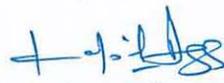

Treasurer
काषी/ Treasurer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI
RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2025

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
I. Opening Balances			I. Expenses		
a) Cash Balances	----	----	a) Establishment Expenses	6801786256	6411012488
b) Bank Balances			b) Academic Expenses	1023082453	874808431
- In Current Accounts	839498	26499075	c) Administrative Expenses	1568581024	1426036657
- In Savings Accounts	1347182951	1272820930	d) Transportation Expenses	10516545	15920529
- In Deposits Accounts	----	----	e) Repairs & Maintenance	264832307	255932964
I) As per Schedule-5	11745212124	10385053831	f) Finance costs	75178	41942
II) As per Schedule-7	8925350319	7802125575	g) Expenditure on Grant	175160658	1713006026
c) Permanent Advance	929820	540000	h) Prior Period Items	359736352	280565101
II. Grants Received			II. Payments against Earmarked/ Endowment Funds	673525967	942235886
a) From Government of India	----	----	III. Payments against Sponsored Projects/Schemes	2668314355	2510509202
b) From State Government	----	----	IV. Payments against Sponsored Fellowships/Scholarships	38481947	26492475
c) From University Grant Commission			VI. Investments and Deposits made		
i) Grant for Capital Assets	100000000		VII. Term Deposits with Scheduled Banks	----	----
ii) Grant for Salary/ recurring	7860000000		VIII. Expenditure on Fixed Assets and Capital Work - In - Progress	767752569	384115607
iii) Grants for EWS	328800000		IX. Repayment of HEFA Loan	----	----
iv) Grant in Aid for repayment of HEFA Loan	117598500		Repayment of HEFA Loan from Grant from MoE (90% Shares)	117598500	----
iv) Unutilised Grant for CPF to GPF refunded by collages	16496381		Repayment of HEFA Loan from Internal Receipts of the university (10% University Share)	13066500	----
d) From UGC Specific Schemes	35272824	8458167705			
III. Academic Receipts					
a) Fees and Subscriptions	2924234396	1955684572			
IV. Receipts against Earmarked/Endowment Funds	1030508041	905407694			
V. Receipts against Sponsored Projects/Schemes	2881628145	2475318715			
VI. Unutilized OBC grant refunded by Colleges					
Unutilised Grant	27425000	6513446			
Interest on Unutilised Grant	97380108				


S.O (Fin - XI)

अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007



Joint Finance Officer
संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-११०००७/Delhi-110007


Finance Officer

दिल्ली अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007

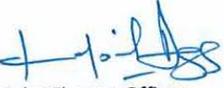

Treasurer
कोषाध्यक्ष/Treasurer

दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007 / New Delhi-110007

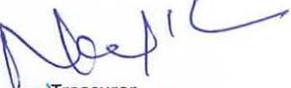
UNIVERSITY OF DELHI
RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2025

VII. Receipts against Sponsored Fellowships and Scholarships	43790160	37082181	X. Refunds of Grants		
			a) Grant	1274050685	29427325
			b) Interest	1059573942	
VIII. Income on Investments From			XI. Other Payments	76863456	273140033
a) Earmarked/Endowment Funds	905928949	1094297513			
b) Plan Accounts	313011788	316461323	XII. Closing Balances		
c) Sponsored Projects	132195196	106112322	a) Cash in hand	----	----
d) Sponsored Fellowship & Scholarship	7690169	5563645	b) Bank Balances		
IX. Interest received on			- In Current Accounts	816707	839498
a) Bank Deposits	154083187	133949311	- In Savings Accounts	1794884359	1347182951
b) Loans and Advances	----	----	- In Deposits Accounts		
c) Savings Bank Accounts	18381793	10720946	I) As per Schedule-5	12329195450	11745212124
X. Investments encashed	----	635100000	II) As per Schedule-7	8611522098	8925350319
XI. Term Deposits with Scheduled Banks encashed	----	----	c) Permanent Advance	522900	929820
XII. Other Income (including Prior Period Items)	140541751	102309679			
XIII. Interest Refundable to UGC	22180580	----			
XIV. Miscellaneous Receipts	----	5949738			
XV. Any Other Receipts	453278528	283200224			
TOTAL	39629940209	37162759377	TOTAL	39629940209	37162759377


S.O (Fin - XI)
अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


Joint Finance Officer
संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-११०००७/Delhi-110007


Finance Officer
वित्त अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


Treasurer
कोषाध्यक्ष/Treasurer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007/New Delhi-110007

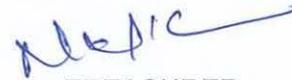
UNIVERSITY OF DELHI
PROVIDENT FUND ACCOUNT
BALANCE SHEET AS ON 31st MARCH 2025

						(Amount/Rs.)	
Previous Year 31.03.2024	Liabilities	Current Year 31.03.2025	Previous Year 31.03.2024	Assets	Current Year 31.03.2025	Previous Year 31.03.2024	Current Year 31.03.2025
	GPF						
4667288871	Opening Balance	4496689758	4785000000	Fixed Deposit with scheduled bank	4320003000		
425088104	Add: Subscriptions/repayment of advance in the year	405077612					
310065251	Add: Interest Credited	296669413	152664756	Interest Accrued as on 31.03.2025	142964657		
(905587719)	Less: Advance/Withdrawal/Final settlement	(1034376694)					
(164749)	Less: Adjustment relating to Previous yr.	(208156)					
4496689758	Closing Balance		4163851933	TDS receivable :			
	CPF						
111792462	Opening Balance	96769601	187498	-- CPF	133308		
6303490	Add: Subscriptions & Contribution/repayment of advance in the year	5583220	465633	-- GPF	465633		598941
6021488	Add: Interest Credited	5669892		Balances with State Bank of India in Saving Accounts :-			
(27347839)	Less: Advance/Withdrawal/Final settlement	(38884423)					
-	Less: Adjustment relating to Previous yr.	(47573)					
96769601	Closing Balance		69090717	--GPF	345958286		
	Interest Reserve			--CPF	23066318		369024604
467920834	Opening Balance	527376810					
59455976	Add: Excess of Income over Expenditure	72271742					
527376810	Closing Balance		599648552				
	Provision for Subs. & Cont. for the M/o March'25			Sub. & Cont. receivable for the M/o March'25			
34029907	--GPF	30716123		--GPF	30716123		
479010	--CPF	344700	31060823	--CPF	344700		31060823
5155345086	TOTAL		4863652025				4863652025


ASSISTANT REGISTRAR (FIN.)
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-११०००७/Delhi-110007


FINANCE OFFICER
वित्त अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-११०००७/Delhi-110007

(60)


TREASURER
कोषाध्यक्ष/Treasurer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-११०००७/Delhi-110007

UNIVERSITY OF DELHI
PROVIDENT FUND ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

(Amount / Rs.)

Previous Year 31.03.2024	Expenditure	Current Year 31.03.2025	Previous Year 31.03.2024	Income	Current Year 31.03.2025
	Interest Credited to:		358951342	Interest received on Investment & SB A/c	384055464
310065251	GPF Account	296669413	152664756	Interest accrued for the year	142964657
6021488	CPF Account	5669892	164749	Adjustment related to previous year (interest)	255729
76	Bank Charges	47	(136238056)	Interest accrued for previous years	(152664756)
59455976	Excess of Income over Expenditure	72271742			
375542791	Total	374611094	375542791	Total	374611094

Korran

ASSISTANT REGISTRAR (FIN.)

सहायक कुलसचिव (वित्त)
Assistant Registrar (Fin.)
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-११०००७/Delhi-110007

Chunjin

FINANCE OFFICER

वित्त अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007

Nalika

TREASURER

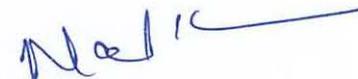
कोषाध्यक्ष/Treasurer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007 / Delhi-110007

UNIVERSITY OF DELHI
PROVIDENT FUND ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2024-25

Receipts	(Amount / Rs.)	Payments	(Amount / Rs.)
Opening Balance as on 01/04/2024			
GPF A/c No.10851298435	175054596	GPF Adv./Withdrawal/Final Settlement	1034376694
CPF A/c No.10851298457	7463686	CPF Adv./Withdrawal/Final Settlement	38884423
GPF Subscription	405077612	Investment during the year	4360003000
CPF Subscription & University Contribution	5583220	Bank Charges	47
		Closing Balances:	
Investment Encashed	4825000000	GPF A/c No.10851298435	345958286
Interest Received	384055464	CPF A/c No.10851298457	23066318
TDS Refund Received	54190		
TOTAL	5802288768	TOTAL	5802288768


ASSISTANT REGISTRAR (FIN.)
 सहायक कुलसचिव (वित्त)
 Assistant Registrar (Fin.)
 दिल्ली विश्वविद्यालय/University of Delhi
 दिल्ली-११०००७/Delhi-110007


FINANCE OFFICER
 वित्त अधिकारी/Finance Officer
 दिल्ली विश्वविद्यालय
 University of Delhi
 दिल्ली-110007/Delhi-110007


TREASURER
 कोषाध्यक्ष/Treasurer
 दिल्ली विश्वविद्यालय/University of Delhi
 दिल्ली-110007 / Delhi-110007

NPS TIER-I ACCOUNT
BALANCE SHEET AS AT 31st MARCH 2025

(Amount /
Rs.)

	Amount 31.03.24	Liabilities		Amount 31.03.25	Amount 31.03.24	Assets	Amount 31.03.25
		<u>NPS Tier-I Account :-</u>				<u>NPS Tier-I Account :-</u>	
2766699		Opening Balance	0		6220000	Investment	6870000
372225691		Add: Subscription + Univ. Contribution received during the year	406160438		113957	Interest accrued but not due	97382
374992390			406160438				
(372225691)		Less: Subscription & Univ. Contribution transferred to NSDL	(405060075)		25383	TDS deducted on Flexi FD & FD	25383
(2766699)		Less: Amount transfer to UGC Refundable A/c	0				
	0	Closing Balance		1100363			
	34447468	Provision for Subs. & Cont. for the m/o March '25		44411648	34447468	Subs. & Cont. receivable for the m/o March '25	44411648
		<u>Interest Reserve :-</u>					
5883754		Opening Balance	6401807		42467	Balance at Bank Saving A/cs	1153036
518053	6401807	Add: Excess of Income over Exp.	643631	7045438			
	40849275	TOTAL		52557449	40849275	TOTAL	52557449

ASSTT. REGISTRAR (FIN.)

सहायक कुलसचिव (वित्त)

Assistant Registrar (Fin.)

दिल्ली विश्वविद्यालय/University of Delhi

दिल्ली-११०००७/Delhi-110007

FINANCE OFFICER Officer

दिल्ली विश्वविद्यालय

University of Delhi

दिल्ली-110007/Delhi-110007

TREASURER

कोषाध्यक्ष / Treasurer

दिल्ली विश्वविद्यालय / University of Delhi
दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHINPS TIER-I ACCOUNTINCOME & EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2024-25

(Amount / Rs.)					
Amount 31.03.24	Expenditure	Amount 31.03.25	Amount 31.03.24	Income	Amount 31.03.25
102	Bank Charges	47	891927	Interest received on investment	660253
518053	Excess of Income over Expenditure	643631	(487729)	Interest accrued for the year 2023-24 but realized during 2024-25	(113957)
			113957	Interest accrued but not due	97382
518155	TOTAL	643678	518155	TOTAL	643678


ASSTT. REGISTRAR (FIN.)

सहायक कुलसचिव (वित्त)
Assistant Registrar (Fin.)
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-११०००७/Delhi-110007


FINANCE OFFICER

वित्त अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


TREASURER

कोषाध्यक्ष / Treasurer
दिल्ली विश्वविद्यालय / University of Delhi
दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHINPS TIER-I ACCOUNTRECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2024-25

(Amount / Rs.)

Amount 31.03.24	Receipts	Amount 31.03.25	Amount 31.03.24	Payments	Amount 31.03.25
4691666	Opening Balance as on 01/04/2024	42467	13220000	Investment	6870000
372225691	Subscription & Univ. Contribution received during the year	406160438	372225691	Subscription & Univ. Contribution transferred to NSDL	405060075
805833	Interest Received on Investment	569096	2766699	Amount transfer to UGC Refundable A/c	0
86094	Interest on Saving Bank A/c	91157			
2675	TDS Refund Received	0	102	Bank Charges	47
10443000	Investment Encashed (F.D.)	6220000	42467	Closing balance as on 31.03.2025	1153036
388254959	TOTAL	413083158	388254959	TOTAL	413083158

ASSTT. REGISTRAR (FIN.)

सहायक कुलसचिव (वित्त)

Assistant Registrar (Fin.)

दिल्ली विश्वविद्यालय/University of Delhi

दिल्ली-११०००७/Delhi-110007

FINANCE OFFICER

वित्त अधिकारी/Finance Officer

दिल्ली विश्वविद्यालय

University of Delhi

दिल्ली-110007/Delhi-110007

TREASURER

कोषाध्यक्ष / Treasurer

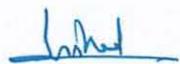
दिल्ली विश्वविद्यालय / University of Delhi

दिल्ली-110007 / New Delhi-110007

(65)

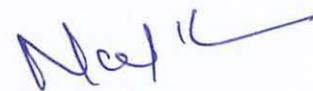
UNIVERSITY OF DELHI
HALLS AND HOSTELS
BALANCE SHEET AS AT 31st MARCH, 2025

SOURCE OF FUNDS	Amount in ₹	
	Current Year	Previous Year
COURPUS/CAPITAL FUND	438690859	410598023
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	78270313	75441461
CURRENT LIABILITIES & PROVISIONS	85963465	72671010
TOTAL	602924637	558710494
APPLICATION OF FUNDS		
Fixed Assets		
Tangible Assets	49227979	39688091
Intangible Assets	4829	14
Capital Works-In-Progress	-----	-----
INVESTMENT FROM EARMARKED/ENDOWMENT FUNDS		
Long Term	-----	-----
Short Term	16753444	15943193
INVESTMENTS- OTHERS	92357419	87947204
CURRENT ASSETS	424753077	397466854
LOANS, ADVANCES & DEPOSITS	19827889	17719362
MISCELLANEOUS EXPENDITURE	-----	(54224)
TOTAL	602924637	558710494


S. O. (Fin. XI)
अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय


Joint Finance Officer
संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer (66)
दिल्ली विश्वविद्यालय/University of Delhi

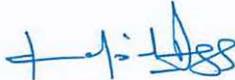

Finance Officer
वित्त अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007 / New Delhi-110007


Treasurer
कोषपाल/ Treasurer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007 / New Delhi-110007

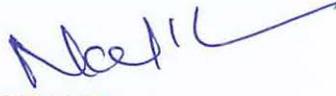
UNIVERSITY OF DELHI
HALLS AND HOSTELS
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

Particulars	Amount in ₹	
	Current Year	Previous Year
(A) INCOME		
Academic Receipts	73946103	95304930
Grants/Subsidies	172244760	154128531
Income From Investment	28461446	23113381
Interest Earned	1304171	1928118
Other Income	82773138	56301870
Prior Period Income	4610612	33970
Total (A)	363340230	330810800
(B) EXPENDITURE		
Staff Payments & Benefits (Establishment Expenses)	98982420	100199151
Academic Expenses	-----	-----
Administrative and General Expenses	211927735	185188314
Transportation Expenses	343673	296811
Repair & Maintenance	14489752	12733833
Finance Costs	74859	66638
Depreciation	6233656	5009349
Other Expenses	6090	0
Prior Period Expenses	5354278	0
Total (B)	337412463	303494096
Excess of Income over Expenditure/ (Expenditure over Income) (A-B)	25927767	27316704
Balance being Surplus/(Deficit) carried to Capital Fund	25927767	27316704


S. O. (Fin. XI)
अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)


Joint Finance Officer
संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer

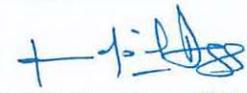

Finance Officer
वित्त अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi


Treasurer
कोषाध्यक्ष / Treasurer
दिल्ली विश्वविद्यालय / University of Delhi
दिल्ली-110007 / New Delhi-110007

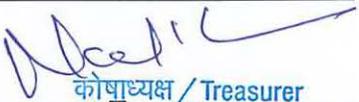
UNIVERSITY OF DELHI
HALLS AND HOSTELS
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31st MARCH 2025

Receipt			Payment	Amount in ₹	
	Current Year	Previous Year		Current Year	Previous year
I. Opening Balance			I. Expenses		
- Cash in Hand	21079	21085	(a) Establishment Expenses	115298544	123936550
- Bank Balance	96980560	90225949	(b) Academic Expenses	-----	-----
- Imprest	125779	139694	(c) Administrative Expenses	182502069	154758400
- Deposit Account	356601591	319958491	(d) Transportation Expenses	367373	319711
			(e) Repairs & Maintenance Expenses	14120374	12401980
II. Other Bank Balances/FDRs	28418496	22927902	(f) Prior Period Expenses	75997	17500521
III. Grants Received	172844670	138983274	II. (a) Payments against Earmarked Fund	98148643	59714189
IV. Academic Receipts	72294679	88534182	(b) Payment against Projects	0	68601
V. Receipts against Earmarked/Endowment Funds	102517354	89185033	III. Investments and Deposits made	614147	758861
VI. Interest Received	8200424	6665827	IV. Expenditure on Fixed Assets & Capital work-in-Progress	16613111	8304296
VII. Income from Investments	20477701	13451914	V. Finance Charges	74858	65875
VIII. Other Income	81866120	61069512	VI. Deposits and Advances	10414038	9383072
IX. Deposits and Advances	13728187	21201028	VII. Other Payments	21420169	29846938
X. Any Other Receipts	20489565	18424112	VIII. Closing Balances		
			- Cash in Hand	41524	21079
			- Bank Balance	99118217	96980560
			- Imprest	100200	125779
			- Deposit Account	415656941	356601591
Total	974566205	870788003	Total	974566205	870788003


S. O. (Fin.XI)
अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)


Joint Finance Officer
संयुक्त वित्त अधिकारी
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय (University of Delhi) (68)


Finance Officer
वित्त अधिकारी
दिल्ली विश्वविद्यालय
University of Delhi


कोषाध्यक्ष / Treasurer
Treasurer
दिल्ली विश्वविद्यालय / University of Delhi
दिल्ली-110007 / New Delhi-110007

कार्यालय महानिदेशक लेखापरीक्षा
(केन्द्रीय व्यय),
ऑडिट भवन, इन्द्रप्रस्थ एस्टेट,
नई दिल्ली-110002



SUPREME AUDIT INSTITUTION OF INDIA

OFFICE OF THE DIRECTOR GENERAL
OF AUDIT (CENTRAL EXPENDITURE),
AUDIT BHAWAN, INDRAPRASTHA ESTATE,
NEW DELHI-110002

ए.एम.जी-III/एस.ए.आर./डी.यू./9-18/2025-26

दिनांक: 23.12.2025

सेवा में,

सचिव, भारत सरकार,
शिक्षा मंत्रालय,
उच्चतर शिक्षा विभाग,
शास्त्री भवन,
नई दिल्ली-110001

विषय : वर्ष 2024-25 के लिए, दिल्ली विश्वविद्यालय, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन

महोदया/महोदय,

मैं, दिल्ली विश्वविद्यालय, नई दिल्ली के वर्ष 2024-25 के प्रमाणित वार्षिक लेखे की प्रति उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित संसद के पटल पर रखने के लिए संलग्न करता हूँ।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब वे संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

कृपया यह सुनिश्चित किया जाये कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय (**Governing Body**) द्वारा अनुमोदित अवश्य करा लिया जाये तथा यह भी सुनिश्चित करें कि 2024-25 के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र को संसद के पटल पर रखने से पहले सभी पूर्व वर्षों के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र संसद के पटल पर प्रस्तुत किये जा चुके हों।

लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद एवं इसे जारी करने से सम्बन्धित सभी कार्यों को आपके निकाय द्वारा किया जाना ही अपेक्षित है। पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद जारी करते समय निम्नलिखित अस्वीकरण (**disclaimer**) अंकित करें।

“प्रस्तुत प्रतिवेदन मूल रूप से अंग्रेजी में लिखित पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद है। यदि इसमें कोई विसंगति परिलक्षित होती है तो अंग्रेजी में लिखित प्रतिवेदन मान्य होगा।”

भवदीय,

संलग्नक: यथोपरि

निदेशक (ए.एम.जी-III)

ए.एम.जी-III/एस.ए. आर./डी.यू./9-18/2025-26/906

दिनांक: 23.12.2025

प्रति, प्रमाणित वार्षिक लेखे कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित कुलपति, दिल्ली विश्वविद्यालय, नई दिल्ली-110007 को आवश्यक कार्यवाही हेतु अग्रेषित की जाती है | वार्षिक लेखाओं की हिंदी प्रति की 1 प्रति आवश्यक कार्यवाही हेतु इस कार्यालय को भेजी जाए |

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब ये संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए |

संलग्नक: यथोपरि



निदेशक (ए.एम.जी-III)

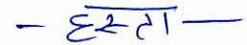
ए.एम.जी-III/एस.ए. आर./डी.यू./9-18/2025-26/-

दिनांक: 23.12.2025

प्रति, प्रमाणित वार्षिक लेखे कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित प्रधान निदेशक (स्वायत्त निकाय), भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, 9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली-110124 को अग्रेषित की जाती है |

यह महानिदेशक लेखापरीक्षा, (केन्द्रीय व्यय) के अनुमोदन से जारी किया जा रहा है |

संलग्नक: यथोपरि



निदेशक (ए.एम.जी-III)

Opinion of the Comptroller & Auditor General of India on the Accounts of University of Delhi and its Maintained Institutions for the year ended 31 March 2025

Opinion

We have audited the financial statements of University of Delhi and its Maintained Institutions, which comprise the statement of financial position as at 31 March 2025 and the Income & Expenditure Account/Receipts & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 39(1) of the DU Act No. VIII of 1922. These financial statements include the accounts of DU, its Halls & Hostels and Maintained Institutions.

This Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions regarding compliance with the Law, Rules and Regulations (Propriety & Regularity) and efficiency cum performance aspects, etc., if any, are reported through inspection reports/ CAG's audit reports separately

In our opinion the accompanying financial statements of University of Delhi and its Maintained Institutions, read together with the accounting policies and Notes thereon and matters mentioned in the Separate Audit Report, which follows, **give a true and fair view** of the financial position of the autonomous body as at March 31, 2025, and (of) its financial performance and its cash flows for the year then ended in accordance with format prescribed by the Ministry of Education, Government of India.

Basis for Opinion

We conducted our audit in accordance with the CAG's auditing regulations/standards/manuals/guidelines/guidance-notes/orders/circulars etc. Our responsibilities are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical 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 for the financial statements

The Executive Council/Governing Bodies of University of Delhi and its Maintained Institutions is responsible for the preparation and fair presentation of the financial statements in accordance with format of accounts prescribed by Ministry of Education, Government of India and for internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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 in accordance with CAG's auditing regulations /standards/ manuals/ guidelines/ guidance-notes/ orders/ circulars etc.

Place: New Delhi

For and on behalf of the CAG of India

Date: 23.12.2025



Director General of Audit
(Central Expenditure)

**Separate Audit Report on the accounts of University of Delhi and its Maintained
Institutions
Part-A (University of Delhi)**

A. Income and Expenditure Account

A.1 Income

A.1.1 Academic Receipts (Schedule 9)- Rs. 292.42 crore

The above includes Rs. 17.91 crore under Delhi University Student Welfare Fund. However, as per mandate of the fund, this amount should have been shown under Earmarked Fund. This resulted in overstatement of Academic Receipts and Capital Fund and understatement of Earmarked Fund by Rs.17.91 crore.

B. General

B.1 Contingent Liabilities & Notes to Accounts (Schedule-24):

A demand of Rs. 73.04 crore (Rs. 39.10 crore principal + Rs. 33.94 crore LPSC) was raised by Delhi Jal Board (DJB) towards outstanding water bills as of 31.03.2023. Out of this part payment of Rs. 4.00 crore was made by the University during 2022-23. Audit noted that due to non-settlement of outstanding water bills the amount has been increased to Rs.225 crore (included LPSC) as on 31.3.2025.

As the matter has been taken up by the University with DJB for clarification on these outstanding dues the amount of Rs. 225.43 crore should have been disclosed under contingent liabilities in the Notes to Accounts but the same has not been disclosed by the University. This issue was also reported in the SARs for the year 2022-23 and 2023-24, however, no remedial action was taken.

B.2 An amount of Rs.5.26 crore has been depicted as assets and liabilities under NPS Balance Sheet as on 31.03.2025. Since this money belongs to the subscriber, necessary disclosure of the same should have been made in the Notes to Accounts of University of Delhi accounts. Further proper reconciliation of the Assets and Liabilities depicted in the NPS Balance Sheet should be done by DU and necessary action taken as per NPS Rules and directions of Government/PFRDA

C. Management Letter

Deficiencies which have not been included in the audit report have been brought to the notice of the Vice Chancellor, University of Delhi through a management letter issued separately for remedial /corrective action.

D. Assessment of Internal Controls

(i) Adequacy of Internal Control System

Test-check of vouchers/records revealed following deficiencies in the internal control system:

- TA claims admitted without proper checking/verification as details of vehicles mentioned for journeys were not found on VAHAN, National Register e-Services site of the Ministry of Road Transport and Highway, etc. Registration date of these vehicles was also after the date of journeys.
- Several irregularities in claims admitted *viz.* (a) Journey by class beyond entitlement, (b) Missing bill in Voucher, (c) Cases where claims were submitted by the individual for the officials other than themselves and payments were made, (d) Deficiencies in booking of Air ticket, (e) Payment of local travel allowance and food bills on actuals basis beyond government prescribed rates.
- Discrepancies in organizing cultural event *viz.* (a) Quotation was invited even before approval of the process by the authority, (b) Payment of conveyance and sitting charges to employed officials (c) Deficient maintenance of file/records (d) Non-deduction of TDS from contractors bill.
- Two properties of the DU was under litigation and 03 disciplinary cases were pending against staff (Teaching and Non- Teaching) as on 31.03.2025.
- The management's response to external audit objections was not effective as 30 external audit paras for the period from 2012-13 to 2023-24 were outstanding as on 31.03.2025.
- Advances were outstanding since 2011, which needs to be recovered/adjusted at the earliest.

Hence, the internal Control of University of Delhi needs strengthening.

(ii) Adequacy of Internal Audit System: The internal audit system of University of Delhi needs to be strengthened due to:

- The DU has its own internal audit department. Out of total 35 units, only 05 units were planned and same were audited during 2024-25.
- The total no. of 419 paras were outstanding at the beginning of the year, out of which 224 paras were settled during the year and 195 paras were still outstanding as on 31.03.2025.

(iii) System of Physical verification of fixed assets:

- Centralised fixed asset register was not maintained/provided to audit.
- Physical verification of land and buildings were not conducted regularly. In respect of other fixed assets viz. Furniture & Fixture, Vehicles, Plant & Machinery and Computer and accessories were conducted upto 31.03.2025.
- Physical Verification of Books and Publications was conducted upto 31.03.2025.

(iv) System of Physical verification of inventory:

Physical verification of inventory of University of Delhi was conducted upto 31.03.2025.

(v) Regularity in payment of statutory dues:

As per Accounts, no payment over six months in respect of statutory dues was outstanding as on 31.03.2025.

E. Grants in aid:

E.1 As per the accounts, University of Delhi received grants-in-aid of Rs. 828.88 crore (Recurring/Salary Grant: Rs.786.00 crore, Capital Grant: Rs.10 crore and EWS grant: Rs. 32.88 crore) during 2024-25. It had an opening balance of Rs. 31.77 crore (Recurring/Salary Grant: Rs. 3.60 crore, Capital Grant: Rs. 13.70 crore and EWS Grant: Rs. 14.47 crore) as on 01 April 2024. Out of total amount of Rs.860.65 crore, it utilized Rs. 833.69 crore (Recurring/Salary Grant: Rs.789.60 crore, Capital Grant: Rs.11.21 crore and EWS grant: Rs. 32.88 crore) leaving a balance of Rs. 26.96 crore (Recurring/Salary Grant: Rs. Nil, Capital Grant: Rs.12.49 crore and EWS: Rs.14.47 crore) as on 31 March 2025.

E.2 The University also received grant-in-aid of Rs. 214.97 lakh under other Specific schemes during the year and it had opening balance of Rs. (-) 30.11 lakh under these schemes. Out of the total available fund of Rs. 184.85 lakh, it utilized Rs. 185.14 lakh leaving a balance of Rs. (-) 0.29 lakh as on 31.03.2025.

E.3 The University also had unspent OBC/Excellence/Plan grant of Rs. 531.61 crore (Rs. 139.90 crore Grant + 391.71 crore) as on 31 March 2024. During the year addition of Rs. 39.82 crore was made (including refunds from colleges+ interest earned). Out of the total available fund of Rs. 571.43 crore, Rs. 222.23 crore utilized including refund of Rs. 217.59 crore (113.77 crore grant + Rs. 103.82 crore interest) to UGC leaving unspent balance of Rs. 349.20 crore (Rs. 28.87 crore Grant + Rs. 320.33 crore interest) as on 31 March 2025.

E.4 The University also had unspent FRP grant of Rs. (-) 22.18 lakh. During the year, it received Rs. 137.76 lakh. Out of the total available fund of Rs. 115.58 lakh, it utilized Rs. 118.11 lakh, leaving a balance of Rs. (-) 2.53 lakh.

E.5 Besides, University received Rs. 11.76 crore from UGC as installment for HEFA loan repayment. The amount was released to HEFA by the University, leaving Nil balance at the close of the financial year 2024-25.

Part-B (Maintained Institutions)

Introductory

During 2024-25, the University of Delhi had 13 institutions (hereinafter referred to as Maintained Institutions), which formed an integral part of the University according to its Statutes. The Maintained Institutions were mainly financed by grants from UGC for maintenance purposes and for specific schemes/projects. The Institutions were partly financed by the University of Delhi and partly by the Union Government (Ministry of Health and Family Welfare or Ministry of Agriculture). Other sources of receipts of these institutions were fees realised from students, rent of the buildings, receipts from auxiliary services, etc. The University was maintaining the following 13 Institutions:

1. Agricultural Economics Research Centre
2. Aryabhatta College
3. Dyal Singh College
4. Dyal Singh Evening College
5. Kirori Mal College
6. Miranda House
7. Ramanujan College
8. Ram Lal Anand College
9. Vallabhbhai Patel Chest Institute
10. University College of Medical Sciences
11. School of Open Learning
12. Deshbandhu College
13. College of Vocational Studies

Comments on Accounts:

1. Agricultural Economics Research Centre

A. Balance Sheet

A.1. Source of Funds

A.1.1 Current Liabilities and Provisions (Schedule 3) – Rs. 3.09 crore

An amount of Rs. 2.41 crore was shown under the provision of Superannuation/ pension whereas the same was liability of the AERC as the judgment of the case no. W.P. 21990-21993/2005- Sh. Pranab Bhattacharya & others vs DU & others of Delhi High court had been declared on 18.12.2024. Ministry had allotted the grant of Rs. 2.73 Crore in February 2025. The same should have been shown under the Current Liability instead of Provisions. The detail of remaining amount i.e. 0.32 crore (Rs. 2.73 crore – Rs. 2.41 crore) was not mentioned in the above. This resulted in understatement of Current Liability and overstatement of Capital Fund by Rs. 0.32 crore.

A.1.2 .

As per format of accounts prescribed by Ministry of Education, the excess expenditure over the available grant should be met from internal resources. During the year 2024-25, AERC shows negative balance of Rs. 36.98 lakh as opening balance instead of Nil. It has received grant of Rs. 412.81 lakh and incurred expenditure of Rs. 389.62 lakh. Instead of showing unutilized grant of Rs. 23.19 lakh, the Center show nil unutilized grant by adjusting negative opening balance of grant. This has resulted in understatement of Current Liabilities and Provisions (unutilized grant) and overstatement of Capital Fund by Rs. 23.19 lakh.

B. Assessment of Internal Controls

(i) Adequacy of internal control system

The Internal Control System of the AERC needs to be strengthened in the following areas:

- The post of the Director of the AERC was vacant since 01.02.2006. Presently, Director (Acting) was appointed by the University who is looking after the centre.
- In the payment voucher of the medical reimbursement claim, supporting documents were not attached.

(ii) Adequacy of internal audit system

The internal audit was conducted by the internal audit wing of the University of Delhi upto the year 2021-22.

(iii) System of physical verification of fixed assets

- The physical verification of Fixed Assets – Furniture & Fixtures and Computer & accessories has been conducted upto the 31st March 2025.
- The physical verification of books and publications was conducted upto 31st March 2025.

(iv) System of physical verification of inventory

The physical verification of stationery and consumables items has been conducted upto 31st March 2025.

(v) Regularity in payment of statutory dues

As per accounts no payment over six months in respect of statutory dues were outstanding as on 31.03.2025.

C. Grants-in-aid

During the year 2024-25, the Agricultural Economics Research Centre (AERC) received grants-in-aid of Rs. 4.13 crore. It had an opening balance of Rs. Nil (as per previous SAR) as on 1st April 2024. AERC utilized Rs. 3.76 crore during the year 2024-25 leaving closing balance of Rs. 0.37 crore as on 31st March 2025.

2. Aryabhata College**A. Balance Sheet****A.1 Liabilities****A.1.1 Earmarked Fund (Schedule 2) -Rs.56.93 crore**

Fees/receipts of the College on account of B.A. Hons. (Business Eco.) course were not taken as Academic Income and were taken to Earmarked Fund (Schedule-2). This resulted in overstatement of Earmarked Fund and understatement of Income/Capital Fund by Rs.4.99 crore.

B. General

(i) Audit noted that Ram Lal Anand College (RLA) provided Rs.5.05 crore to CPWD for construction of New Academic Building/Block of Aryabhata College. RLA shows this amount in its annual accounts as 'Advance to CPWD on behalf of Aryabhata College'. However, the amount was not shown in the accounts of Aryabhata College nor any disclosure in this regard has been made in the accounts.

(ii) Fixed Assets (Schedule-4) includes work-in-progress amounting to Rs.33.26 crore. Audit noted that this amount was released as advance to CPWD by the college upto 31.03.2025, for which CPWD did not furnish statement of expenditure/progress of work. However, the college has been depicting the entire amount as work-in-progress. In the absence of the expenditure statement of CPWD audit could not verify the Work-in-progress of Rs. 33.26 crore shown in the accounts.

C. Assessment of Internal Controls

(i) Adequacy of Internal Control System:

- External audit of the college has been conducted upto 2022-23 and 17 paras were outstanding as of 31.03.2025.

(ii) Adequacy of Internal Audit System:

- The Internal Audit of the College was conducted by University of Delhi upto the financial year 2023-24.
- 15 audit paras of internal audit were outstanding as of 31.03.2025.

(iii) System of Physical verification of fixed assets:

- Physical verification of fixed assets was conducted upto 2023-24.
- Physical verification of Books and Publication has been conducted upto 2024-25.

(iv) System of Physical verification of inventory:

- Physical verification of stationery and consumables were conducted upto 31.03.2024.

(v) Regularity in payment of statutory dues:

- As per accounts, no payment over six months in respect of statutory dues was outstanding as of 31.03.2025.

D. Grants-in-aid

As per Accounts, during the year 2024-25, the college received grants-in-aid of Rs.28.60 crore. It had an opening balance of Rs.99.48 crore and earned interest of Rs. 2.51 crore. Out of the total available funds of Rs.130.59 crore, the college utilized Rs.37.99 crore and refunded Rs.52.13 crore leaving an unspent balance of Rs.40.47 crore as on 31st March 2025.

3. Dyal Singh College

A. General

A.1 An arbitration petition was filed before Delhi high court titled S.K. Integrated Consultant vs. Dyal Singh College in respect of OBC infrastructure. Due to this the work of New Block Building in respect of OBC infrastructure was put on hold. This resulted in no change in work-in-progress in the annual accounts of current FY when compared to previous FY. Since this is a significant event, it should have been disclosed under Notes to Accounts.

A.2 In February 2024, Dyal Singh College received grants of Rs. 25.46 Crore from UGC towards salary arrears (i.e. CAS arrears due to promotion of teachers). An amount of Rs. 3.36

crore was transferred to Dayal Singh College (DSC) Maintenance Account-4119 on 31.03.2024 towards CAS arrears to teaching staff to be paid in next FY i.e. 2024-25. However, the said amount was withdrawn by MCD towards interest applicable on due property tax arrears by attaching the said college account and executing MCD's office warrant of Distress on 30.10.2024. The same was not disclosed in the Notes to Accounts.

B. Assessment of Internal Controls

(i) Adequacy of internal control system

- An amount of Rs. 8.79 crore was recovered by MCD as against the property tax arrears from the period 2004-05 to 2023-24 (inclusive of interest levied on property tax), as per show cause notice dated 30.09.2024 and warrant of distress letter dated 07.10.2024 and 30.10.2024. Non-Payment of property tax timely/properly resulted in avoidable payment of penalty interest amounting to Rs. 4.31 crore. This shows weak internal control of the Dayal Singh College.
- The management's response to statutory audit is not effective as 37 audit observations were outstanding as on 31 March 2025

(ii) Adequacy of internal audit system

- Internal audit of Dyal Singh College is conducted by University of Delhi.
- Last internal audit of the College was conducted up to 31.03.2024.
- 31 paras of the internal audit were outstanding as on 31.03.2025

(iii) System of physical verification of fixed assets

- The physical verification of fixed assets except Books and Publications has been conducted up to 31.03.2019.
- The physical verification of books and publications of the College has been conducted up to 2020-21.

(iv) System of physical verification of inventory

- Physical verification of inventory like stationery and other consumable items had been conducted up to 31.03.2025.

(v) Regularity in payment of statutory dues

- As per accounts, no payments for over six months in respect of statutory dues were outstanding as on 31-03-2025.

C. Grants-in-aid

As per Accounts during 2024-25, Dyal Singh College (Morning) received grants-in-aid of Rs.106.77 crore (Non-recurring: Rs. 30.72 Crore and Recurring : Rs. 76.05 Crore) from UGC during the year 2024-25. It had an opening balance of Rs. NIL. The grants-in-aid of Rs. 106.77 crore was fully utilized leaving nil closing balance as on 31st March 2025.

The College also has an unspent balance of Rs. 2.61 crore (grants-in-aid received from University of Delhi) as on 1st April 2024. Out of which, college utilized Rs. 2.05 crore and refunded Rs. 0.56 crore leaving a nil closing balance as on 31st March 2025.

4. Dyal Singh Evening College

A. Balance Sheet

A.1 Liabilities

A.1.1 Earmarked Funds/Endowment Funds (Schedule 2) – Rs.24.68 crore

(i) The above includes Miscellaneous Fund of Rs. 2.10 crore created out of lapsed security deposits and interest on investment under the Miscellaneous Fund. This amount is not refundable and should be shown as Income in Accounts instead of inclusion in Earmarked Fund. This resulted in understatement of Capital Fund and overstatement of Earmarked Funds by Rs. 2.10 crore. This issue is being pointed out in the SAR since the year 2022-23 but no remedial action has been taken by the college.

B. Assessment of Internal Control

(i) Adequacy of internal control System

External Audit was conducted for period upto 2023-24 and 16 paras were outstanding as on 31 March 2025.

(ii) Adequacy of internal audit system

Internal audit was conducted by University of Delhi up to the financial year 2021-22 and 14 paras were outstanding. as on 31 March 2025.

(iii) System of physical verification of fixed assets

- The physical verification of Furniture & Fixture, Plant & Machinery and Computer & Accessories has been conducted up to 31 March 2025. Physical verification of building was not intimated to audit.

- The sample physical verification of Library books of Dyal Singh Evening College has been conducted upto 31 March 2025.

(iv) System of physical verification of inventory

The physical verification of stationery and consumables item has been conducted upto 31 March 2025.

(v) Regularity in payment of statutory dues

As per accounts, no payment over six months in respect of statutory dues was outstanding on 31.03.2025.

C. Grants-in-Aid

The college is mainly financed by University Grants Commission. During the year 2024-25 Dyal Singh Evening College received grants of Rs.33.01 crore (out of sanctioned Rs.33.04 crore, Rs.3.37 lakh lapsed/pulled back). It had an opening balances of Rs.4.07 crore. Out of the total available funds of Rs. 37.07 crore, it utilized Rs. 34.00 crore, leaving a balance of Rs. 3.07 crore (Plan: Rs. 0.30 crore and Non-Plan 2.77 crore) as on 31 March 2025.

5. Kirori Mal College

A. Balance Sheet

A.1 Liabilities

A.1.1 Designated/Earmarked/Endowment Funds (Schedule 2)- Rs.23.37 crore

The above includes receipts in respect of courses (Add on Certificate Course, Foreign Language Course) amounting to Rs.16.87 lakh and License Fees (for PNB Bank/ATMs) amounting to Rs.77.53 lakh, not being treated as income of the College. After netting the expenses on course fee *i.e.*, Rs.4.20 lakh, the earmarked funds were overstated while Capital and income of the College were understated by Rs. 90.20 lakh.

B. Assessment of Internal Controls

(i) Adequacy of Internal Control System:

- Vouchers for adjustment of advances and liabilities were not readily available / produced to audit.
- External audit of the college has been conducted upto March 2024 and 17 paras were outstanding as of 31.03.2025.

(ii) Adequacy of Internal Audit System:

- The Internal Audit of the College is conducted by University of Delhi.
- Internal audit was conducted by University of Delhi upto the financial year 2021-22
- 14 audit para of internal audit was outstanding as of 31.03.2025.

(iii) System of Physical verification of fixed assets:

- Physical Verification of Land and Building of Kirori Mal College has been conducted upto August 2023 and Physical verification of Furniture and Fixture, Plant & Machinery and Computer accessories were conducted only upto August 2021.

- The Physical Verification of Library Books of Kirori Mal College has been conducted upto 03.02.2022.

(iv) **System of Physical verification of inventory:**

- Physical verification of stationery and consumables were conducted upto 31.03.2025.

(v) **Regularity in payment of statutory dues:**

- As per accounts, no payment over six months in respect of statutory dues was outstanding as of 31.03.2025.

C Grants-in-Aid

During the year 2024-25, Kirori Mal College received grants-in-aid of Rs.94.21 crore which was fully utilised leaving Nil balance as of 31.03.2025.

During the year 2024-25, KMC Hostel received grant-in-aid of 1.40 crore (Total sanction Rs.1.52 crore – Amount lapsed/pulled back by UGC Rs.0.12 crore). It had opening balance of Rs.2.17 crore of previous year. Out of the total available funds of Rs.3.57 crore, it utilised Rs.1.40 crore during the year leaving an unspent balance of Rs.2.17 crore as on 31 March 2025.

6. Miranda House

A. General

The schedule of Current liabilities & provisions includes liabilities of Rs. 10.25 crore on accounts of Grants-in-aid (Rs. 5.28 crore Salary payable + Rs. 4.97 crore interest on grants). However, the Saving Bank Accounts of Salary grants has a balance of Rs. 20.94 crore as on 31st March 2025. The difference of Rs 10.69 crore needs to be reconciled.

B. Assessment of Internal Controls

(i) Adequacy of Internal Control System

The internal control needs to be strengthened in following area:

- The response of the management was not effective as 40 external audit paras were outstanding as on 31.03.2025.

- Cashbooks were not maintained properly by the College as the entries were not signed/authenticated regularly.

- Test-check of vouchers revealed cases of incomplete documentation viz. (i) Separate sanction order not found enclosed with vouchers (ii) non-availability certificate from GeM in

respect of purchases not made from GeM was not available (iii) voucher with amount passed for payment not mentioned.

(ii) Adequacy of Internal audit system

- There is no internal audit wing in the college. Internal audit is conducted by the University of Delhi and the same has been done up to 2021-22 and 17 paras of internal audit was outstanding as on 31.03.2025.

(iii) System of physical verification of fixed assets

- The physical verification of Fixed Assets has not been conducted for the year 2024-25 and conducted upto 2023-24.
- Physical verification of books and publication has been done upto June 2021.

(iv) System of physical verification of inventory

- The physical verification of inventories such as stationery and consumables have been done upto 2024-25.

(v) Regularity in payment of dues

As per accounts, no payment over six months in respect of statutory dues was outstanding as on 31.03.2025.

C. Grants-in-Aid

During the year 2024-25, Miranda House College received Grants-in-aid of Rs. 87.48 crore. It had Nil opening balance. During the year 2024-25, the grants-in-aid of Rs. 87.48 crore was fully utilized, leaving Nil unspent grant as on 31 March 2025.

This is subject to comment no. A.1.1.

Miranda House Hostel received grant of Rs.1.64 crore during the year. It had Nil opening balance. During the year 2024-25, Miranda House Hostel incurred expenditure of Rs. 1.52 crore leaving unspent grant of Rs. 0.12 crore as on 31 March 2025.

7. Ramanujan College

A. Balance Sheet

A.1 Source of Fund

A.1.1 Designated/Earmarked/Endowment Funds (Schedule 2)- Rs.32.97 crore

The above includes closing balance of Rs. 1.95 crore (including interest) under Student's Security fund. Audit noted that this fund had been made for caution money taken from students which is refundable. This amount should have been shown under Current Liabilities and

Provisions. Failure to do so has resulted in overstatement of Earmarked/ Endowment Fund and understatement of Current Liabilities & Provisions by Rs. 1.95 crore.

Further as the interest income on the caution money taken from the students is not refundable the same should have been taken as income. The bifurcation of the amount between caution amount and Interest income was not provided to audit.

B. Assessment of Internal Controls

(i) Adequacy of Internal Control System

The internal control needs to be strengthened in following areas:

- 14 paras of external audit were outstanding as on 31.03.2025.

(ii) Adequacy of Internal Audit System

- Internal audit of Ramanujan College was conducted by University of Delhi upto the financial year 2023-24.

- 25 internal audit para pending as on 31.03.2025.

(iii) System of physical verification of Fixed Assets

- Physical Verification of Fixed Assets of Ramanujan College except Library Books has been conducted upto 2021-22.

- Physical Verification of Library Books has been conducted upto 2023-24.

(iv) System of physical verification of inventory

- Physical Verification of Stationary and Consumables has not been conducted in last three years.

(v) Regularity in payment of statutory dues

- As per accounts, no payments in respect of statutory dues were outstanding for more than six months as on 31.03.2025.

C. Grants in aid

During the year 2024-25, College received grants in aid of Rs. 43.66 crore. It had an opening balance of Rs. 29.07 crore as on 1st April 2024 and interest income of Rs. 2.89 crore during the year. Out of the total funds of Rs. 75.62 crore, it utilized Rs.42.93 crore, leaving an unspent balance of Rs. 32.69 crore as on 31st March 2025.

The college also has an opening balance of Rs.2.69 crore under specific grants (building) as on 1st April 2024. The College earned an interest income of Rs. 0.55 crore during the year 2024-25. Out of the total fund of Rs. 3.25 crore, it utilized Rs. 3.15 crore, leaving an unspent balance of Rs. 0.10 crore as on 31st March 2025.

The college also received specific grant of Rs. 0.39 crore from UGC (for Madan Mohan Malviya Teachers Training Programme). out of which it utilized Rs. 0.32 crore and Rs. 0.07 crore refunded to UGC leaving Nil balance as on 31st March 2025.

8. Ram Lal Anand College

A Balance Sheet

A.1 Liabilities

A.1.1 Current Liabilities and Provisions (Schedule 3) - Rs.203.65 crore

Against the accumulated unutilised grants-in-aid and interest earned thereon, the college had shown Fixed Deposits of Rs.51.75 crore in Schedule-6-Investment Others-Fixed deposit for salary account. However, the college had created liabilities for unutilised grant-in-aid for Rs.41.03 crore only in Schedule-3. This resulted in understatement of Current Liabilities (Schedule-3) and overstatement of Capital Fund (Schedule 1) by Rs.10.72 crore.

B. Assessment of Internal Control

(i) Adequacy of Internal Control System:

- External audit of the college has been conducted upto 2023-24 and 17 paras were outstanding as on 31.03.2025.

(ii) Adequacy of Internal Audit System:

- The Internal Audit of the College was conducted by University of Delhi upto the financial year 2023-24 in April 2025.
- 02 paras pertaining to the internal audit for the year upto 2021-22 was outstanding as on 31.03.2025.

(iii) System of Physical verification of fixed assets:

- Physical verification of fixed assets was conducted upto 31.03.2024.
- Physical verification of Books and Publication has been conducted only upto 2019.

(iv) System of Physical verification of inventory:

- Physical verification of stationery and consumables were conducted upto 2024-25.

(v) Regularity in payment of statutory dues:

- As per accounts, no payment over six months in respect of statutory dues was outstanding as on 31.03.2025.

C. Grants-in-aid

The College received Grants-in-aid of Rs. 38.54 crore during the year 2024-25 and the college had an opening balance of Grants-in-Aid of Rs. 38.52 crore as on 1st April 2024. The interest income of the college is Rs. 4.27 crore during the year 2024-25. Out of the total fund of

Rs. 81.33 crore, it utilized Rs. 39.01 crore and refunded Rs. 1.29 crore leaving an unspent balance of Rs. 41.03 crore as on 31.03.2025.

This is subject to comment no. A.1.1.

9. Vallabhbhai Patel Chest Institute

A. Assessment of Internal Controls

(i) Adequacy of internal control system

- No inadequacy of internal controls noticed during audit in areas seen by audit.

(ii) Adequacy of internal audit system

The internal audit of the Institute was conducted by the Ministry of Health & Family Welfare upto 2020-21.

(iii) System of physical verification of fixed assets

- The physical verification of Land and Building has been conducted upto March 2025.
- The physical verification of Computer and accessories has been conducted upto March 2020.
- The physical verification of Furniture and fixture has been conducted upto March 2020.
- The physical verification of books and publication has been completed upto March 2023

(iv) System of physical verification of inventory

The physical verification of stationery and consumables has not been conducted by VPCI.

(v) Regularity in payment of statutory dues

As per accounts no payment over six months in respect of statutory dues were outstanding as on 31.03.2025.

B. Grants-in-Aid

During 2024-25, Vallabhbhai Patel Chest Institute, New Delhi has received a total grants-in-aid Rs. 77.00 crore. It had an opening balance of Rs. 13.09 crore as on 1st April 2024. Out of the total funds of Rs. 90.09 crore, the institute has utilized Rs. 72.47 crore and refunded an amount of Rs. 3.38 crore to the Ministry, leaving a balance for Rs. 14.24 crore as on 31st March 2025.

10. University College of Medical Sciences

A. Assessment of Internal Controls

1. Adequacy of internal control system

The management's response to external audit objections is not effective as 31 Paras pertaining to the period from 2007-08 to 2024-25 are outstanding as on 31st March 2025.

2. Adequacy of internal audit system

There is no Internal Audit Wing in the UCMS. However, internal audit was conducted by the University of Delhi upto 2021-22.

3. System of physical verification of fixed assets

- Physical verification of fixed assets except books and publications conducted upto 2023-24.

- The physical verification of books and publications was conducted up to 2024-25.

4. System of physical verification of inventory

- Physical verification of inventory like stationery and consumable items was conducted up to 2024-25.

5. Regularity in payment of statutory dues

- As per accounts, no payments for over six months in respect of statutory dues were outstanding as on 31-03-2025.

B. Grants-in-aid

During the year 2024-25, the University College of Medical Sciences received grants-in-aid of Rs. 229.53 crore and other receipt during the year was Rs. 0.97 crore. It had an opening balance of Rs. 10.87 crore as on 1 April 2024. Out of the total funds of Rs. 241.37 crore, UCMS utilized Rs. 229.17 crore and grant of Rs. 0.36 crore was refunded/lapsed during the year leaving unutilized grants-in-aid of Rs.11.84 crore as on 31 March 2025.

11. School of Open Learning**A. Balance Sheet****A.1 Source of Funds****A.1.1 Designated/Earmarked/Endowment Funds (Schedule 2)- Rs. 269.78 Crore**

This includes Student's Amenities Fund (Rs. 29.91 Crore), General Amenities Fund (Rs. 85.38 Crore) and Student Aid Fund (Rs. 27.58 crore). The approval of competent authority for creation of these funds as well as operational guidelines of the funds was not furnished to audit. Therefore, audit could not ascertain the authenticity of these funds. This is being pointed out in the report since 2022-23 but remedial action has not been taken.

B. Assessment of Internal Controls**(i) Adequacy of internal control system**

- The management's response to external audit objections is not objective as 25 paras pertaining to the period since 2014-15 were outstanding as on 31.03.2025.

(ii) Adequacy of internal audit system

- Internal audit of SOL has been conducted by University of Delhi upto 2021-22.
- 15 paras pertaining since 2009 were outstanding as on 31.03.2025.
- SOL does not have any internal audit manual.

(iii) System of physical verification of fixed assets

- The physical verification of Fixed Assets has been conducted upto march 2025 except Land and Building for which physical verification has not been conducted.
- The physical verification of Library Books was conducted upto march 2021.

(iv) System of physical verification of inventory

- The physical verification of stationery and consumables was completed upto march 2025.

(v) Regularity in payment of statutory dues

- No payments for over six months in respect of statutory dues were outstanding as on 31.03.2025.

C. Grants in aid

During the year, SOL has not received any grant from Government of India, State Government and UGC.

12. Deshbandhu College

A. General

As per the actuarial valuation report in respect of retirement benefits (Pension), the value of obligation as on 31.03.2025 was assessed at Rs 327.89 crore. However provision of Rs. 313.26 crore has been made in the schedule of Current Liabilities & Provisions resulting in short provision of Rs. 14.62 crore..

B. Assessment of Internal Controls

(i) Adequacy of internal control system

The internal control system of the college needs to be strengthened in the following areas:

- Management's response to audit objections is not effective as 26 paras of external audit is pending as on 31st March 2025.

(ii) Adequacy of internal audit system

- The internal audit was conducted by the internal audit wing of the University of Delhi up to the year 2022-23.

(iii) System of physical verification of fixed assets

- The physical verification of fixed assets except Computer and accessories and books and publications has been conducted upto 2021-22 only.
- Physical verification Computer and accessories has been conducted upto October 2018.
- The sample physical verification of books and publications was conducted up to 2023-24.

(iv) System of physical verification of inventory

- Physical verification of inventory like stationery and consumable items was conducted up to 2021-22.

(v) Regularity in payment of statutory dues

As per accounts, no payments for over six months in respect of statutory dues were outstanding as on 31.03.2025.

C. Grants-in-Aid

During the year Deshbandhu College, University of Delhi received Grants- in- aid of Rs. 92.02 crore. It had an opening balance of Rs. 8.77 crore as on 1st April 2024 (as per the SAR for the previous year). Out of the total Grants-in-aid of Rs. 100.80 crore it utilized Rs. 92.96 crore and Rs. 1.32 crore was refunded to UGC, leaving an unspent balance of Rs. 6.52 crore as on 31st March 2025.

13. College of Vocational Studies**A. Assessment of Internal Controls****(i) Adequacy of internal control System**

- The management's response to external Audit objections is not effective as 32 External audit paras were outstanding as on 31.03.2025.

(ii) Adequacy of internal audit system

- Internal audit was conducted by University of Delhi up to the financial year 2021-22, however the report is awaited.

(iii) System of physical verification of fixed assets

- The physical verification of land, building and furniture & fixture has been conducted up to 31.03.2025.
- The physical verification of Library books has been conducted up to 19.10.2023.

(iv) System of physical verification of inventory

- The physical verification of stationary and consumables item has been conducted upto 31.03.2025.

(v) Regularity in payment of statutory dues

As per accounts, no payments for over six months in respect of statutory dues were outstanding as on 31-03-2025.

B. Grants-in-Aid

College of Vocational Studies, University of Delhi received Grants-in-aid of Rs.38.38 crore from UGC during the Financial year 2024-25. It had opening balance of Grants-in-aid Rs.21.68 crore as on 1st April 2024 and received Interest on unspent grant of Rs. 0.83 crore during 2024-25. Out of the total funds Rs.60.89 crore, the College utilized Rs.43.20 crore and refunded Rs.0.27 Crore to UGC leaving a balance of Rs.17.42 crore as on 31st March 2025.

