



2025-2026

वार्षिक लेखा
ANNUAL ACCOUNTS

दिल्ली विश्वविद्यालय
University of Delhi

UNIVERSITY OF DELHI
ANNUAL ACCOUNTS FOR THE YEAR 2025-26

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UNIVERSITY OF DELHI
BALANCE SHEET AS AT 31st MARCH, 2026

₹ in Crores			
Particulars	Schedule	Current Year	Previous Year
SOURCES OF FUNDS			
CORPUS/CAPITAL FUND	1	(2169.29)	(2361.18)
DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS	2	1653.38	1425.55
CURRENT LIABILITIES & PROVISIONS	3	4208.96	4356.68
Unsecured Loan from HEFA	3(d)	126.68	46.93
TOTAL		3819.73	3467.98
APPLICATION OF FUNDS			
Tangible Assets	4	861.07	750.67
Intangible Assets	4	0.00	0.04
Capital Works-in-Progress	4	201.05	121.21
INVESTMENT FROM EARMARKED / ENDOWMENT FUNDS	5	1473.21	1233.22
INVESTMENT - OTHERS	6	----	----
CURRENT ASSETS	7	932.71	1048.91
LOANS, ADVANCES & DEPOSITS	8	351.69	313.94
TOTAL		3819.73	3467.98
Significant Accounting Policies	23		
Contingent Liabilities and Notes to Accounts	24		

Dated: 30th JUNE 2026

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

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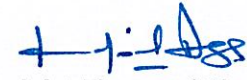


UNIVERSITY OF DELHI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2026

Particulars	Schedule	Current Year	₹ in Crores Previous Year
INCOME			
Academic Receipts	9	361.81	292.42
Grants / Subsidies	10	851.09	792.69
Income from Investment	11	24.27	18.18
Interest Earned	12	1.83	1.85
Other Income	13	11.63	11.00
Prior Period Income	14	22.10	----
TOTAL (A)		1272.73	1116.14
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	715.40	797.10
Academic Expenses	16	126.03	110.11
Administrative and General Expenses	17	171.49	158.66
Transportation Expenses	18	1.58	1.06
Repairs & Maintenance	19	30.96	23.98
Finance costs	20	0.01	0.01
Depreciation	4	47.18	36.23
Expenditure on Grants, Subsidies etc.	21	19.07	17.52
Prior Period Expenses	22	77.22	36.28
Decrease in Stock		1.36	1.14
TOTAL (B)		1190.30	1182.09
Balance being excess of Income over Expenditure/ (Expenditure over Income) (A- B)		82.44	(65.96)
Transferred to / from Designated Fund Corpus/ Capital Fund (Schedule 1)			
Balance being Surplus/(Deficit) carried to Corpus/Capital Fund		82.44	(65.96)
Significant Accounting Policies	23		
Contingent Liabilities and Notes to Accounts	24		


 अनुभाग अधिकारी (Finance Branch-XI)
 Section Officer, Finance Branch-XI
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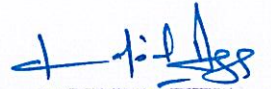

 Treasurer
 कोषाध्यक्ष / Treasurer
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 दिल्ली-११०००७ / New Delhi-110007

UNIVERSITY OF DELHI
BALANCE SHEET AS AT 31st MARCH, 2026

Particulars	Schedule	Current Year	Amount in ₹ Previous Year
SOURCES OF FUNDS			
CORPUS/CAPITAL FUND	1	(21692879448)	(23611805569)
DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS	2	16533815657	14255506906
CURRENT LIABILITIES & PROVISIONS	3	42089580879	43566745004
Unsecured Loan from HEFA	3(d)	1266771115	469335000
TOTAL		38197288203	34679781341
APPLICATION OF FUNDS			
FIXED ASSETS			
Tangible Assets	4	8610672415	7506665869
Intangible Assets	4	10854	353190
Capital Works-in-Progress	4	2010527366	1212105334
INVESTMENT FROM EARMARKED / ENDOWMENT FUNDS	5	14732065760	12332195450
INVESTMENT – OTHERS	6	----	----
CURRENT ASSETS	7	9327131367	10489076552
LOANS, ADVANCES & DEPOSITS	8	3516880441	3139384946
TOTAL		38197288203	34679781341
Significant Accounting Policies	23		
Contingent Liabilities and Notes to Accounts	24		

Dated: 30th JUNE 2026


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UNIVERSITY OF DELHI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2026

Particulars	Schedule	Amount in ₹	
		Current Year	Previous Year
INCOME			
Academic Receipts	9	3618067985	2924234396
Grants / Subsidies	10	8510923100	7926932551
Income from Investment	11	242702280	181832518
Interest Earned	12	18280873	18381793
Other Income	13	116297021	109983354
Prior Period Income	14	221038823	-----
TOTAL (A)		12727310082	11161364612
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	7153984778	7971015234
Academic Expenses	16	1260285300	1101138097
Administrative and General Expenses	17	1714877121	1586599466
Transportation Expenses	18	15803114	10550714
Repairs & Maintenance	19	309558721	239838667
Finance costs	20	67281	75178
Depreciation	4	471815925	362325242
Expenditure on Grants, Subsidies etc.	21	190715984	175160658
Prior Period Expenses	22	772234796	362814965
Decrease in Stock		13582659	11431172
TOTAL (B)		11902925679	11820949393
Balance being excess of Income over Expenditure/ (Expenditure over Income) (A- B)		824384403	(659584781)
Transferred to / from Designated Fund Corpus/ Capital Fund (Schedule 1)			
Balance being Surplus/(Deficit) carried to Corpus/Capital Fund		824384403	(659584781)

Significant Accounting Policies

23

Contingent Liabilities and Notes to Accounts

24

Dated: 30th JUNE 2026


 अनुभाग 5.0 (फिन-XI) वित्त शाखा-XI
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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

SCHEDULE 1 - CORPUS/CAPITAL FUND		Amount in ₹	
	Current	Previous year	
Balance at the beginning of the year	(23611805569)	(23961121933)	
Add: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure			
(a) Plan/OBC Grant etc.	54278241	43686735	
(b) Capital Assets\Capital Asset (EWS)	116089982	174123884	
(c) Amount Released (under EWS Grant) to CPWD on deposit basis for ongoing construction work			
(i) Advance released towards Capital Assets EWS	220000000	266000000	
(ii) Advance released towards Buddhist Study Centre	28500000	----	
(d) Capital Expenses under Grant for MMTTC Programme	489192	----	483810619
Add: Assets Purchased out of Earmarked Funds			
(a) Miscellaneous Accounts	7103437	2635307	
(b) Other Earmarked Funds	368711489	379075473	381710780
Add: Assets Donated/Gifts Received	1113	286	
Add: Assets transferred to University after closure of Projects	30331576	28140940	28141226
Add: Grant Received from Ministry of Education for Payment of HEFA Loan	283500000	117598500	
Add: Interest earned by NBCC on Deposits under HEFA Project	4624502	----	117598500
Add: Assets disposed off during the year	(4387225)	----	(2359980)
Add: Adjustment of earmarked funds against capital work in progress	(14700589)	----	----
Add: Excess of Income over Expenditure transferred from the Income & Expenditure	824384403		(659584781)
Balance at the year end	(21692879448)	(23611805569)	


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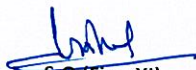

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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

SCHEDULE 2 - DESIGNATED/EARMARKED/ENDOWMENT FUNDS

Particulars	Funds wise breakup			Amount in ₹	
	Misc. A/c	Endowment Funds	Other Earmarked	Total Current Year	Previous Year
A.					
a) Opening balance	1153411887	1333376709	11768718310	14255506906	12691000029
b) Additions during the year					
(i) Income from investments made of the funds	47334213	59058955	535790767	642183935	553825324
(ii) Accrued Interest on Investments/Advances	36805063	35265568	319929514	392000145	386097397
(iii) Interest on Savings Bank a/c	110642	1535297	4718419	6364358	5585368
(iv) Other additions (specify nature)					
(a) Fee from Students	24523775	----	1004815412	1029339187	910990764
(b) Other Receipts	50651942	6218671	939734280	996604893	786244771
Total(A)	1312837522	1435455200	14573706702	17321999424	15333743653
B.					
Utilization/Expenditure towards objectives of funds					
ii) Capital Expenditure	7103437	----	368711489	375814926	381710780
ii) Revenue Expenditure	30683088	17945587	363740167	412368842	696525967
Total(B)	37786525	17945587	732451656	788183768	1078236747
Closing balance at the year end (A-B)	1275050997	1417509613	13841255047	16533815657	14255506906
Represented by					
Cash and Bank Balances					
Saving Account	44924341	33138843	370160058	448223242	475041343
Fixed Deposit	1187607683	1346096875	12195361202	14729065760	12329195450
Interest accrued but not due	36884763	35265568	320171520	392321851	386191647
Shares	----	----	3000000	3000000	3000000
Other Loan and advances	----	----	111938933	111938933	33146166
Electricity Deposits	----	----	9409500	9409500	9409500
TDS's Refundable	5634210	3008327	85248239	93890776	121515047
Amount Receivable from ICICI (Exam) Account	----	----	----	----	32027494
Amount Receivable from Capital Assets	----	----	----	----	7500000
GST RCM Receivable	----	----	3780259	3780259	3780259
Loan to IOE	----	----	660000000	660000000	220000000
Receivable from Research Project Account	----	----	82185336	82185336	634700000
Total	1275050997	1417509613	13841255047	16533815657	14255506906


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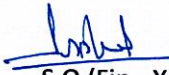

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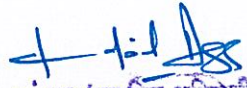
UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

SCHEDULE 2A - ENDOWMENT FUNDS

											Amount in ₹
		Opening Balance		Additions during the Year		Total		Closing Balance			
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	47546663	3372620	3208928	2893023	50755591	6265643	2472900	50755591	3792743	54548334
2	Book Grant RTL	332414773	142888344	364300	34911329	332779073	177799673	10349003	332779073	167450670	500229743
3	Cluster Innovation Centre Corpus Fund	123718809	88350795	0	14993230	123718809	103344025	3038794	123718809	100305231	224024040
4	State Bank of India Scholarship (Advance RPA Scholarship)	2964755	806022	0	261342	2964755	1067364	0	2964755	1067364	4032119
5	DU Corpus Fund	100000	9191	0	2805	100000	11996	0	100000	11996	111995
6	DU S.O. General Fund	474110952	117093786	2635908	42807626	476746860	159901412	2084890	476746860	157816522	634563382
		980855952	352520758	6209136	95869355	987065088	448390113	17945587	987065088	430444526	1417509613

- Notes
- 1 The total of Columns 3 & 4 will appear as the opening balance in the column "Endowment Funds" in Schedule2, 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.


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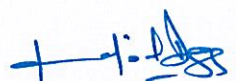
UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS	Current year	Amount in ₹ Previous Year
A. CURRENT LIABILITIES		
1. Sundry Creditors		
a) For Goods*	373799965	3934563
2. Deposit-Contractor Security (including EMD, Security Deposit)	42304892	35430990
3. Statutory Liabilities (GPF,TDS,WC TAX,CPF,GIS,NPS)		
a) Deduction from Salaries	44845554	44798323
b) Duties & Taxes (Income Tax & Labour Cess)	54614806	53977497
4. Other Current Liabilities		
a) Salaries	266787331	223710820
b) Unutilized Fund against Sponsored Projects as per Schedule 3(a)	2212156802	3054853327
c) Unutilized Fund against Sponsored Fellowships & Scholarships as per Schedule 3(b)	134389153	126921533
d) UGC Unutilized Grants:		558330055
i) UGC Unutilized Grants - Ministry of Minority Affairs	221500000	-----
ii) UGC Unutilized Grants - Indo-Spanish Cultural Exchange Programme	1487220	-----
e) Interest Refundable	2561353520	3225442067
f) CPF Contribution Refundable to U.G.C.	126032870	136337553
g) Other funds	881792848	1054530576
h) Other liabilities	43276994	2919661
i) Library Security and Caution Money	12141451	12599615
j) Dr. B.R. Ambedkar Research Centre-Unutilized Grant	177852934	166714381
k) Principal amount payable to HEFA Loan	259348500	-----
Total (A)	7413684840	8700500961
B. Provisions		
1. Gratuity	1345240871	1338027388
2. Superannuation Pension	30980303337	31320631769
3. Accumulated Leave Encashment	2092075711	1903714406
4. Others-Expenses Payable	258276120	303870480
Total (B)	34675896039	34866244043
Total (A+B)	42089580879	43566745004

*Note: The amount of Sundry Creditors for Goods includes Rs. 36,49,99,978/-, which is related to Capital Assets liabilities in respect of M/s Hitachi System India Pvt. Ltd.


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(6)


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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

SCHEDULE - 3 (a) SPONSORED PROJECTS

1	2	3	4	5	6	7	8	Amount in ₹	
								9	
								Credit	Debit
Sr. No.	Name of the Project	Opening Balance		Receipts/Recoveries during the year	Total	Expenditure during the year	University share of overhead charges	Closing Balance	
		Credit	Debit					Credit	Debit
1	Research Scheme A/c (298650)	116830953	0	117835968	234666921	85237426	0	149429495	0
2	IASE Scheme A/c (Educ) (295853)	805721	0	0	805721	649	0	805072	0
3	Research Scheme A/c (SDC) (546386)	1134267127	0	363673824	1497940951	938669294	0	559271657	0
4	B.R.A. Project A/c (298264)	60430786	0	23883464	84314250	22702698	0	61611552	0
5	Young Research Scientist A/c (298593)	23600775	0	18562276	42163051	8854146	0	33308905	0
6	CEMDE\Bio-Diversity Park (DDA)	54369749	0	159335414	213705163	121931895	0	91773268	0
7	Institution of Eminence	1664430154	0	1538778585	3203208739	1931557613	0	1271651126	0
8	CS University of Delhi electronic Governance	0	0	0	0	0	0	0	0
9	Dr. Ambedkar Centre of Excellence University of Delhi	10986	0	0	10986	649	0	10337	0
10	University of Delhi TRI ECE SCHEME 15025 LC2RP010	0	0	0	0	0	0	0	0
11	University of Delhi BRD Scheme PR23640 BOTRP001	0	0	8312880	8312880	8312880	0	0	0
12	University of Delhi DST Vigyan Dhara scheme	0	0	83980611	83980611	83980611	0	0	0
13	University of Delhi RnD Scheme RFBR394 PHYRP008	0	0	0	0	0	0	0	0
14	University of Delhi REACHOUT Scheme95 GEORP011	0	0	3567809	3567809	3567809	0	0	0
15	University of Delhi NIDI Scheme 2014PN1 DIC051	0	0	13081990	13081990	13081990	0	0	0
16	University of Delhi STHICB CSRI 1 62G ANTRP009	107076	0	0	107076	0	0	107076	0
17	University of Delhi SDC DBT	0	0	67455708	67455708	67455708	0	0	0
18	NMEICT SAMARTH PROJECT UDSC ACCOUNT	0	0	617600000	617600000	575961311	0	41638689	0
19	UDSC STARS PROJECTS ACCOUNT	0	0	719034	719034	719034	0	0	0
20	DST SCHEME (SDC)	0	0	0	0	0	0	0	0
21	PMRF ACCOUNT (SDC)	0	0	2682900	2682900	2682900	0	0	0
22	BIOTECHNOLOGY RESEARCH AND DEVELOPMENT (ACBR)	0	0	6132703	6132703	6132703	0	0	0
23	SCIENCE AND TECHNOLOGY INTT. AND HUMAN CAPACITY BUILDING (ACBR)	0	0	0	0	0	0	0	0
24	INNOVATION TECHNOLOGY DEVELOPMENT AND DEPLOMENT(ACBR)	0	0	0	0	0	0	0	0
25	UDSC CSIR SCHEME	0	0	89	89	89	0	0	0
26	University of Delhi SPARC Scheme	0	0	471101	471101	471101	0	0	0
27	University of Delhi ERDP 4150	0	0	149741	149741	149741	0	0	0
28	University of Delhi Human Resource Development Group & TDS Deductions (18:	0	0	0	0	0	0	0	0
29	ANRF Scheme 1023	0	0	13682175	13682175	13682175	0	0	0
30	ANRF Scheme 1023 SDC	0	0	29650260	29650260	29650260	0	0	0


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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

SCHEDULE - 3 (a) SPONSORED PROJECTS

UNIVERSITY SHARE OF OVERHEAD CHARGES TRANSFERRED TO EARMARKED FUND								Amount in ₹	
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
31	ANRF SCHEME 1023 ACBR	0	0	1317659	1317659	1317659	0	0	0
32	CYBER SECURITY SCHEME 0538	0	0	712340	712340	712340	0	0	0
33	ANRF SCHEME 4211	0	0	24925564	24925564	24925564	0	0	0
34	SERB SCHEME 4211 SDC	0	0	16910253	16910253	16910253	0	0	0
35	CS-UNIVERSITY OF DELHI-NIELIT	0	0	0	0	0	0	0	0
36	UDSC CSIR SCHEME SDC	0	0	6332370	6332370	6332370	0	0	0
37	UDSC/TTDF/6G/111 SDC	0	0	575040	575040	94744	0	0	0
38	BIIRAC SCHEME 4306 SDC	0	0	11535662	11535662	11535662	0	480296	0
39	DST VIGYAN DHARA SCHEME 4305 SDC	0	0	9217421	9217421	9217421	0	0	0
40	SCIENCE AND TECHNOLOGY INTT. AND HUMAN CAPACITY BUILDING (SCHEME-4211)	0	0	1363180	1363180	1363180	0	0	0
41	SCIENCE AND TECHNOLOGY INTT. AND HUMAN CAPACITY BUILDING (SCHEME-4305)	0	0	3613110	3613110	3613110	0	0	0
42	INCOME AND EXPENDITURE SCHEME 1827	0	0	1702176	1702176	1702176	0	0	0
43	INCOME AND EXPENDITURE SCHEME 4066	0	0	3703725	3703725	1634396	0	0	0
Total		3054853327		3151465032	6206318358	3994161557	0	2212156802	
Previous Year (2024-25)		3158142680		3030643223	6188785903	2507332576	626600000	3054853327	
1. The Projects may be listed agency-wise, with sub-totals for each agency									

1. The Projects may be listed agency-wise, with sub-totals for each agency.

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

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.

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

SCHEDULE 3(b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS						Amount in ₹	
Sr. No	Name of Sponsor	Opening Balance As on 1 st April, 2025		Transactions During the year		University share of overhead charges transferred to earmarked Fund	Closing Balance
1	2	3 CR.	4 DR.	5 CR.	6 DR.	7 CR.	
1	CSIR Fellowship	59471143	-----	5256440	55014	-----	64672569
2	UGC Fellowship	17476087	-----	7318023	2909111	-----	21884999
3	DU Seminar Summer Instt. (Other Bodies Scholarship)	43364236	-----	41785046	37317697	-----	47831585
4	UGC Fellowship (SDC)	5478293	-----	381617	5859910	-----	-----
5	CSIR Fellowship (SDC)	1131774	-----	82543	1214317	-----	-----
Total		126921533	-----	54823669	47356049	-----	134389153
Previous Year (2024-25)		123202445	-----	50301035	38481947	8100000	126921533

- Note:
- 1. The total of Column 7, (Credit) will appear under the above head, on the liabilities side of the Balance Sheet (Schedule 3).
 - 2. 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).
 - 3. UGC and CSIR fellowship of South Campus has been transferred to North Campus. So, the closing balance is Nil.


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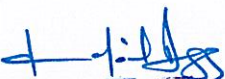
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

SCHEDULE 3 (c) UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS

	Current Year	Amount in ₹ Previous Year
A. Grants from UGC for FRP Scheme		
Balance B/F	(252825)	(2218005)
Add: Receipts during the year	5490217	13776086
Total (a)	5237392	11558081
Less: T/f to Sponsored Projects	----	----
Less: Refunds	----	----
Less: Utilized for Revenue Expenditure	5420501	11810906
Less: Utilized for Capital Expenditure	----	----
Total (b)	5420501	11810906
Unutilized Grant / (Grant Receivable) carried forward (a-b)	(183109)	(252825)
B. Grants from UGC for CPDHE/MMTTC Scheme		
Balance B/F	(29038)	(3011394)
Add: Receipts during the year	12728740	21496738
Total(c)	12699702	18485344
Less: T/f to Sponsored Projects	----	60449
Less: Refunds	----	99425
Less: Utilized for Revenue Expenditure	12297014	18354508
Less: Utilized for Capital Expenditure	489192	----
Total (d)	12786206	18514382
Unutilized Grant / (Grant Receivable) carried forward (c-d)	(86504)	(29038)


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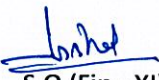

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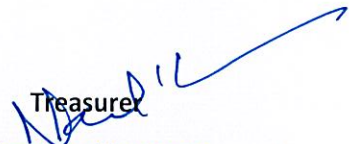
UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

SCHEDULE 3 (c) UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS		Amount in ₹	
		Current Year	Previous Year
C. Grants from UGC under various Cultural Exchange Programme (CEP)			
Balance B/F		0	0
Add: Receipts during the year		12426120	
	Total(e)	12426120	0
Less: T/f to Sponsored Projects		----	----
Less: Refunds		----	----
Less: Utilized for Revenue Expenditure		10938900	----
Less: Utilized for Capital Expenditure		----	----
	Total (f)	10938900	0
Unutilized Grant / (Grant Receivable) carried forward (e-f)		1487220	0
D. Grants from UGC for Capital Assets			
Balance B/F		124856667	136980449
Add: Receipts during the year		100000000	100000000
	Total (g)	224856667	236980449
Less: Refunds		106500000	----
Less: Grant released to Hostels for Capital Expenditure		2266685	799898
Less: Advance paid to CPWD for Deposit work		----	16000000
Less: Utilized for Capital Expenditure		116089982	95323884
	Total (h)	224856667	112123782
Unutilized Grant / (Grant Receivable) carried forward (g-h)		0	124856667


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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

SCHEDULE 3 (c) UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS

	Amount in ₹	
	Current Year	Previous Year
E. Grants from UGC for OBC/Excellence/Plan		
Balance B/F	288747446	1399022446
Add: unspent balances refunded by collages	----	27425000
Add: Receipts during the year	----	----
Total (i)	288747446	1426447446
Less: Refunds	288747446	1137700000
Less: Utilized for Revenue Expenditure	----	----
Less: Utilized for Capital Expenditure	----	----
Total (j)	288747446	1137700000
Unutilized Grant / (Grant Receivable) carried forward (i-j)	0	288747446
F. Grants from EWS		
Balance B/F	144725942	144725942
Add: Receipts during the year	220000000	328800000
Total (k)	364725942	473525942
Less: Refunds	144725942	----
Less: Advance paid to CPWD for Deposit work	220000000	250000000
Less: Utilized for Revenue Expenditure	----	----
Less: Utilized for Capital Expenditure	----	78800000
Total (l)	364725942	328800000
Unutilized Grant / (Grant Receivable) carried forward (k-l)	0	144725942



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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

SCHEDULE 3 (c) UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS		Amount in ₹	
		Current Year	Previous Year
G. UGC Grants for Salary and Recurring			
Balance B/F		0	35967239
Add: Receipts during the year		8480000000	7860000000
	Total (m)	8480000000	7895967239
Less: Utilized for Revenue Expenditure		8480000000	7895967239
Less: Utilized for Capital Expenditure		----	----
	Total (n)	8480000000	7895967239
Unutilized Grant / (Grant Receivable) carried forward (m-n)		0	0
H. Grant in Aid for repayment of HEFA Principal Loan			
Balance B/F		0	0
Add: Receipts during the year		283500000	117598500
	Total (o)	283500000	117598500
Less: Utilized for Revenue Expenditure		----	----
Less: Repayment of HEFA Loan		----	117598500
Less: Utilized for Capital Expenditure		283500000	----
	Total (p)	283500000	117598500
Unutilized Grant / (Grant Receivable) carried forward (o-p)		0	0


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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

SCHEDULE 3 (c) UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS		Amount in ₹	
		Current Year	Previous Year
I. Grant in Aid for repayment of HEFA Interest Loan			
Balance B/F		----	----
Add: Receipts during the year		31883563	----
	Total (q)	31883563	----
Less: Utilized for Revenue Expenditure		----	----
Less: Repayment of HEFA Loan		----	----
Less: Utilized for Capital Expenditure		48019700	----
	Total (r)	48019700	----
Unutilized Grant / (Grant Receivable) carried forward (q-r)		(16136137)	0
J. Grant from Ministry of Minority Affairs			
Balance B/F		----	----
Add: Receipts during the year		250000000	----
	Total (s)	250000000	----
Less: Advance paid to CPWD on Deposit basis for		28500000	----
Less: Utilized for Capital Expenditure		----	----
	Total (t)	28500000	----
Unutilized Grant / (Grant Receivable) carried forward (s-t)		221500000	0
Grand Total(A+B+C+D+E+F+G+H+I+J)		206581470	558048192

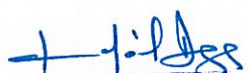
Notes:-

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


S.O (Fin - XI)

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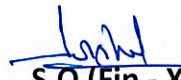

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

SCHEDULE 3(d) - Unsecured Loan (HEFA)	Amount in ₹	
	Current year	Previous Year
A) Loan from HEFA		
Balance at the beginning of the Year	469335000	----
Add: HEFA LOAN Released during the year	1096299978	600000000
Add: Interest on HEFA LOAN during the year	48019700	----
Total Payable	1613654678	600000000
Less: Repayment of Loan from Grant received from the MoE (90% Shares) during the year	283500000	117598500
Less: Repayment of Loan from Internal Receipts of the University (10% University Share) during the year	31500000	13066500
Less: Repayment of Interest on HEFA Loan from Grant received from the MoE during the year	31883563	----
Total (A)	1266771115	469335000


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दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI

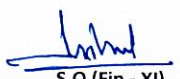
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

SCHEDULE 4 Fixed Assets

SCHEDULE 4 Fixed Assets																Amount in ₹	
S.No.	Assets Heads	Rate of Depreciation	Opening Balance 1 st April, 2025	Gross Block				Depreciation for the year 31 st MARCH, 2026							Net Block		
				Additions	Prior Period Addition	Deductions	Prior Period Adjustments	Closing Balance 31.03.2026	Depreciation Opening Balance	Prior Period Dep. Addition	Depreciation for the year	Deductions	Prior Period Adjustments	Total Depreciation	31 st MARCH, 2026	31 st March, 2025	
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	19716827 65	
2	Site Development/Minor work	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Buildings	2%	6904479262	480037541	0	0	0	7384516803	858106309	0	147690336	0	0	1005796645	6378720158	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%	47784412	0	0	0	0	47784412	15738485	0	2389221	0	0	18127706	29656706	32045926	
8	Plant & Machinery	5%	700811826	829602490	0	0	0	1530414316	284002601	0	76520716	0	0	360523317	1169890999	416809225	
9	Scientific & Laboratory	8%	990170331	81899833	19670001	13581491	0	1078158675	575555223	19670001	84679094	10567286	0	669337032	408821643	414615108	
10	Office Equipment	7.50%	153483998	27703049	1238974	5338794	0	177087227	18944073	1238974	13173992	4046336	0	29310703	147776524	134539925	
11	Audio Visual Equipment	7.50%	7140675	150821	0	0	0	7291496	3294073	0	546862	0	0	3840936	3450561	3846602	
12	Computers & Peripherals	20%	2075542949	35947469	5195667	5445895	0	2111240190	1930871752	5195667	73022475	5430415	0	2003659479	107580711	144671197	
13	Furniture, Fixtures & Fittings	7.50%	386924243	103889276	25729	314254	0	490524994	194533302	25729	36787445	249415	0	231097060	259427934	192390941	
14	Sports Equipment	8%	215434	0	0	0	0	215434	215432	0	0	0	0	215432	2	3	
15	Vehicles	10%	17058119	878699	0	114606	0	17822212	3499402	0	1760232	114594	0	5145040	12677172	13558717	
16	Lib. Books & Scientific Journals	10%	325974129	19709566	16244	1339	0	345698601	240501811	16244	34568236	1107	0	275085184	70613416	85472318	
17	Kitchen Equipment (Small Value Assets)	10%	381145	0	0	0	0	381145	72084	0	38115	0	0	110198	270947	309061	
18	Work of Art	7.50%	3310000	0	0	0	0	3310000	993000	0	248250	0	0	1241250	2068750	2317000	
Total (A)			11632993416	1579818744	26146615	24796378	0	13214162397	4126327547	26146615	471424972	20409153	0	4603489981	8610672415	7506665869	
19	Capital Work in Progress (B)		1212105334	1248961270		450539238		2010527366	0	0	0	0		0	2010527366	1212105334	
S.No.	Intangible Assets		Opening Balance 31.03.2025	Additions	Prior Period Addition	Deductions	Prior Period Adjustments	Closing Balance 31.03.2026	Depreciation Opening Balance	Prior Period Dep. Addition	Amortization for the year	Deductions/Adj ustment/Prior Period	Prior Period Adjustments	Total Amortization/Adj ustments		31.03.2026	31.03.2025
20	Computer Software	40%	39639795	48618	75898	0	0	39764311	39300165	75898	388242	0	0	39764305	6	339630	
21	E-Journals	40%	52293852	0	0	0	0	52293852	52293852	0	0	0	0	52293852	0	0	
22	Patents	9 Years	84135	0	0	0	0	84135	70576	0	2711	0	0	73287	10848	13559	
Total (C)			92017782	48618	75898	0	0	92142298	91664593	75898	390953	0	0	92131444	10854	353190	
Grand Total (A+B+C)			12937116532	2828828632	26222513	475335616	0	15316832061	4217992139	26222513	471815925	20409153	0	4695621425	10621210635	8719124394	
Previous year (2024-25)			12020178915	968930894	91023845	152163632	9146510	12937116532	3935072405	62882905	362325242	149803651	7515238	4217992139	8719124394		

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 Branch-XI
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दिल्ली-११०००७/Delhi-110007


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-११०००७ / New Delhi-110007

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

SCHEDULE 4A - PLAN

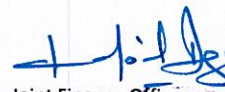
Amount in ₹																
Gross Block																
Depreciation for the year 31 st MARCH, 2026																
Net Block																
S.No.	Assets Heads	Rate of Depreciation	Opening Balance 1 st April, 2025	Additions	Prior Period Addition	Deductions	Prior Period Adjustments	Closing Balance 31 st MARCH, 2026	Depreciation Opening Balance	Prior Period Dep. Addition	Depreciation for the year	Deductions	Prior Period Adjustments	Total Depreciation	31 st MARCH, 2026	31 st March, 2025
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%	2987920596	0	0	0	0	2987920596	432642833	0	59758412	0	0	492401245	2495519351	2555277763
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 equip	5%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Plant & Machinery	5%	401553150	0	0	0	0	401553150	167778842	0	20077658	0	0	187856500	213696650	233774309
9	Scientific & Laboratory Equipment	8%	433544839	0	0	0	0	433544839	346082510	0	34683587	0	0	380766097	52778742	87462329
10	Office Equipment	7.50%	217004	0	0	0	0	217004	215354	0	1648	0	0	217002	2	1650
11	Audio Visual Equipment	7.50%	1567898	0	0	0	0	1567898	1065548	0	117592	0	0	1183140	384758	502350
12	Computers & Peripherals	20%	1712735223	0	0	0	0	1712735223	1712735205	0	16	0	0	1712735221	2	18
13	Furniture, Fixtures & Fittings	7.50%	74945888	0	0	0	0	74945888	58510676	0	5620942	0	0	64131618	10814270	16435212
14	Sports Equipment	8%	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	976779	2	2
16	Lib. Books & Scientific Journals	10%	31787129	0	0	0	0	31787129	28362000	0	3178713	0	0	31540713	246416	3425129
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%	1310000	0	0	0	0	1310000	393000	0	98250	0	0	491250	818750	917000
Total (A)			5646558508	0	0	0	0	5646558508	2748762747	0	123536818	0	0	2872299565	2774258943	2897795762
19	Capital Work in Progress (B)		67609302	54278241	0	0	0	121887543	0	0	0	0	0	0	121887543	67609302
S.No.	Intangible Assets		Opening Balance 01.04.2025	Additions	Prior Period Addition	Deductions	Prior Period Adjustments	Closing Balance 31.03.2026	Depreciation Opening Balance		Amortization for the year	Deductions/Adjustment/Prior Period	Prior Period Adjustments	Total Amortization/Adjustments	31.03.2026	31.03.2025
20	Computer Software	40%	0	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	0
22	Patents	9 Years	19360	0	0	0	0	19360	19360	0	0	0	0	19360	0	0
Total (C)			19360	0	0	0	0	19360	19360	0	0	0	0	19360	0	0
Grand Total (A+B+C)			5714187170	54278241	0	0	0	5768465411	2748782106	0	123536818	0	0	2872318925	2896146486	2965405064
Previous year (2024-25)			5670500435	34540225	0	0	9146510	5714187170	2611921403	0	129345465	0	7515238	2748782106	2965405064	

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.

The additions during the year as follows:

Plan Account	Amt
Capital Work in Progress	54278241
Total	54278241


S.O (Fin - XI)
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Section Officer, Finance Branch-XI
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University of Delhi
दिल्ली-११०००७/Delhi-110007


Joint Finance Officer
संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer
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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 31-03-2026

SCHEDULE 48(1)

Amount in ₹

S.No.	Assets Heads	Rate of Depreciation	Opening Balance 1 st April, 2025	Gross Block			Depreciation for the year 31 st MARCH, 2026										Net Block	
				Additions	Prior Period Addition	Deductions	Prior Period Adjustments	Closing Balance 31 st MARCH, 2026	Depreciation Opening Balance	Prior Period Dep. Addition	Depreciation for the year	Deductions	Prior Period Adjustments	Total Depreciation	31 st MARCH, 2026	31 st March, 2025		
1	Land	0%																
	Free Hold	0%	19716827	0	0	0	0	19716827	0	0	0	0	0	0	19716827	19716827		
	Lease Hold (Perpetual)	0%	65	0	0	0	0	65	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		
3	Buildings	2%	407708564	133058414	0	0	0	540766978	88963245	0	10815340	0	0	99778585	440988393	318745319		
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 equipment	5%	20600069	0	0	0	0	20600069	10329135	0	1030003	0	0	11359138	9240932	10270934		
8	Plant & Machinery	5%	92846417	71184032	0	0	0	164030449	43590472	0	8201522	0	0	51791994	112238456	49255945		
9	Scientific & Laboratory Equipment	8%	68368286	988788	0	0	0	69357074	32316129	0	5548566	0	0	37864695	31492379	36052157		
10	Office Equipment	7.50%	29122154	280170	0	2388302	0	27014022	6037428	0	2026052	1810123	0	6253357	20760665	23084726		
11	Audio Visual Equipment	7.50%	1955434	0	0	0	0	1955434	879283	0	146658	0	0	1025941	929493	1076151		
12	Computers & Peripherals	20%	28934129	0	0	0	0	28934129	28786702	0	147425	0	0	28934127	2	147427		
13	Furniture, Fixtures & Fittings	7.50%	120110260	22078427	0	0	0	142188687	82624474	0	10664152	0	0	93288626	48900061	37485787		
14	Sports Equipment	8%	214690	0	0	0	0	214690	214690	0	0	0	0	214690	0	0		
15	Vehicles	10%	89706	0	0	0	0	89706	5045	0	84659	0	0	89704	2	84661		
16	Lib. Books & Scientific Journals	10%	216818728	0	0	0	0	216818728	186433356	0	21681873	0	0	208115229	8703499	30385372		
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%	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Total (A)			1006485329	227589831	0	2388302	0	1231686858	480179960	0	60346249	1810123	0	538716085	692970773	526305369		
19	Capital Work in Progress (B)		28818560		0	12067900		16750660	0	0	0	0	0	0	16750660	28818560		
S.No.	Intangible Assets		Opening Balance 01.04.2025	Additions	Prior Period Addition	Deductions	Prior Period Adjustments	Closing Balance 31.03.2026	Depreciation Opening Balance	Prior Period Dep. Addition	Amortization for the year	Deductions	Prior Period Adjustments	Total Amortization/A adjustments	31.03.2026	31.03.2025		
20	Computer Software	40%	13826801	0	0	0	0	13826801	13824802	0	1997	0	0	13826799	2	1999		
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	31575	0	0	0	0	31575	0	0		
Total (C)			13858376	0	0	0	0	13858376	13856376	0	1997	0	0	13858374	2	2000		
Grand Total (A+B+C)			1049162265	227589831	0	14456202	0	1262295894	494036336	0	60348246	1810123	0	552574459	709721435	555125929		
Previous year (2024-25)			1061899930	29125956	0	46378100	0	1049162265	482755605	0	52577345	45811096	0	494036336	555125929			

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.


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Joint Finance Officer
संयुक्त/ज्वाय वित्त अधिकारी
Joint/Deputy Finance Officer
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Finance Officer
वित्त अधिकारी / Finance Officer
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Treasurer
कोषाध्यक्ष / Treasurer
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दिल्ली-११०००७ / New Delhi-110007

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

SCHEDULE 4B (2) - CAPITAL ASSETS

Gross Block										Depreciation for the year 31 st MARCH, 2026						Net Block	
S.No.	Assets Heads	Rate of Depreciation	Opening Balance 1 st April, 2025	Additions	Prior Period Addition	Deductions	Prior Period Adjustment	Closing Balance 31 st MARCH, 2026	Depreciation Opening Balance	Prior Period Dep. Addition	Depreciation for the year	Deductions	Prior Period Adjustment	Total Depreciation	31 st MARCH, 2026	31 st March, 2025	
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%	36685297	209868961	0	0	0	246554258	2444480	0	4931085	0	0	7375565	239178693	34240817	
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 equipment	5%	9194534	0	0	0	0	9194534	1847490	0	459727	0	0	2307217	6887317	7347044	
8	Plant & Machinery	5%	54972634	744123656	0	0	0	799096290	11350557	0	39954815	0	0	51305372	747790918	43622077	
9	Scientific & Laboratory Equipment	8%	169670766	21293397	0	0	0	190964163	46326147	0	15277133	0	0	61603280	129360883	123344618	
10	Office Equipment	7.50%	117463130	19845628	0	0	0	137308758	11487458	0	10298157	0	0	21785615	115523143	105975673	
11	Audio Visual Equipment	7.50%	2915226	150821	0	0	0	3066047	926174	0	229954	0	0	1156128	1909919	1989052	
12	Computers & Peripherals	20%	209302881	25816002	0	0	0	235118883	129161036	0	47023777	0	0	176184813	58934070	80141845	
13	Furniture, Fixtures & Fittings	7.50%	74107041	26263878	0	0	0	100370919	14517774	0	7527819	0	0	22045593	78325326	59589267	
14	Sports Equipment	8%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	Vehicles	10%	13314061	878699	0	0	0	14192760	2514880	0	1419276	0	0	3934156	10258604	10799181	
16	Lib. Books & Scientific Journals	10%	62900258	19586157	0	0	0	82486415	16776548	0	8248642	0	0	25025190	57461225	46123711	
17	Kitchen Equipment (Small Value Assets)	10%	381145	0	0	0	0	381145	72084	0	38115	0	0	110199	270946	309061	
18	Work of Art	7.50%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total (A)			750906973	1067827199	0	0	0	1818734172	237424628	0	135408497	0	0	372833128	1445901044	513482345	
19	Capital Work in Progress (B)		698406004	1072496554	0	206841085		1564061473	0	0	0	0	0	0	1564061473	698406004	

S.No.	Intangible Assets	Opening Balance 01.04.2025	Additions	Prior Period Addition	Deductions	Prior Period Adjustments	Closing Balance 31.03.2026	Depreciation Opening Balance	Prior Period Dep. Addition	Amortization for the year	Deductions	Prior Period Adjustments	Total Amortization/ Adjustments	31.03.2026	31.03.2025
20	Computer Software	40%	1317404	0	0	0	1317404	986671	0	330731	0	0	1317402	2	330733
21	E-Journals / E-Books	40%	52293852	0	0	0	52293852	52293852	0	0	0	0	52293852	0	0
22	Patents	9 Years	24400	0	0	0	24400	10844	0	2711	0	0	13555	10845	13556
Total (C)			53635656	0	0	0	53635656	53291366	0	333442	0	0	53624809	10847	344290
Grand Total (A+B+C)			1502948633	2140323753	0	206841085	0	3436431301	290715994	0	135741939	0	426457937	3009973364	1212232639
Previous year (2024-25)			993233626	523553647	0	13838640	0	1502948633	229151368	0	74947029	13382402	290715994	1212232639	

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.

The additions during the year as follows:

Capital Assets Grant and HEFA Loan	Amount
a) Capital Assets	
1. Capital Assets Grant	116089982
2. Capital Assets from HEFA	742067856
3. Capital Assets EWS	209669361
b) Capital Work in Progress	
1. Capital Assets Grant	178882732
2. Capital Assets from HEFA	893613823
Total	2140323753

अनुभाग अधिकारी, वित्त शाखा-XI
Section Officer, Finance Branch-XI
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-११०००७/Delhi-110007

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-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 31-03-2026

SCHEDULE 4 C - INTANGIBLE ASSETS

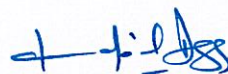
Amount in ₹

S.No.	Intangible Assets	Opening Balance 1 st April, 2025	Additions	Prior Period Addition	Deductions	Prior Period Adjustments	Closing Balance 31 st MARCH, 2026	Depreciation Opening Balance	Prior Period Dep. Addition	Amortization for the year	Deductions	Prior Period Adjustments	Total Amortization/ Adjustments	31 st MARCH, 2026	31 st March, 2025
1	Computer Software	39639795	48618	0	0	75898	39764311	39300165	75898	388242	0	0	39764305	6	339630
2	E-journals	52293852	0	0	0	0	52293852	52293852	0	0	0	0	52293852	0	0
3	Patents	84135	0	0	0	0	84135	70576	0	2711	0	0	73287	10848	13559
Total		92017782	48618	0	0	75898	92142298	91664592	75898	390953	0	0	92131444	10854	353190
Previous year (2024-25)		91958607	51175	0	0	8000	92017782	87585325	0	4072867	0	0	91664592	353190	



S.O (Fin - XI)

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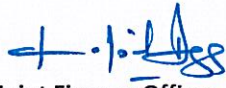
Treasurer

कोषाध्यक्ष / Treasurer
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दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

						Amount in ₹	
SCHEDULE 4(C) (I) PATENTS AND COPYRIGHTS		Op. Balance	Addition	Gross	Amortization	Net Block 20.....	Net Block 20.....
A. Patents Granted							
1. Balance as on 31.03.26 of Patents obtained in 2025-26 (Original Value - Rs.../-)		----	----	----	----	----	----
2. Balance as on 31.03.26 of Patents obtained in 2025-26 (Original Value - Rs.../-)		----	----	----	----	----	----
3. Balance as on 31.03.26 of Patents obtained in 2025-26 (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.....		₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
1. Expenditure incurred during 20.....		₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
Total		₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 0.00
C. Grand Total (A+B)		----	----	----	----	----	----


S.O (Fin - XI)
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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

SCHEDULE 4D Others														Amount in ₹		
Gross Block														Depreciation for the year 31 st MARCH, 2026		
Net Block																
S.No.	Assets Heads	Rate of Depreciation	Opening Balance 1 st April, 2025	Additions	Addition in prior period	Deductions	Prior Period Adjustments	Closing Balance 31 st MARCH, 2026	Depreciation Opening Balance	Prior Period Dep. Addition	Depreciation for the year	Deductions	Prior Period Adjustments	Total	31 st MARCH, 2026	31 st March, 2025
1	Land	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%	3472164805	137110166	0	0	0	3609274971	334055751	0	72185499	0	0	406241250	3203033721	3138109054
4	Roads & Bridges	2%	0	0	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	0	0
6	Sewerage & Drainage	2%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Electrical installation and equipment	5%	17989809	0	0	0	0	17989809	3561860	0	899490	0	0	4461350	13528459	14427949
8	Plant & Machinery	5%	151439625	14294802	0	0	0	165734427	61282730	0	8286721	0	0	69569451	96164976	90156895
9	Scientific & Laboratory Equipment	8%	318586441	59617648	19670001	13581491	0	384292599	150830437	19670001	29169808	10567286	0	189102959	195189640	167756004
10	Office Equipment	7.50%	6681709	7577251	1238974	2950492	0	12547442	1203833	1238974	848135	2236213	0	1054730	11492713	5477876
11	Audio Visual Equipment	7.50%	702117	0	0	0	0	702117	423068	0	52659	0	0	475727	226390	279049
12	Computers & Peripherals	20%	124570716	1,01,31,467	5195667	5445895	0	134451955	60188809	5195667	25851258	5430415	0	85805318	48646637	64381907
13	Furniture, Fixtures & Fittings	7.50%	117761054	55546971	25729	314254	0	173019500	38880379	25729	12974533	249415	0	51631225	121388275	78880675
14	Sports Equipment	8%	744	0	0	0	0	744	741	0	0	0	0	741	3	3
15	Vehicles	10%	2677571	0	0	114606	0	2562965	2698	0	256296	114594	0	144401	2418564	2674873
16	Lib. Books & Scientific Journals	10%	14468015	123409	16244	1339	0	14606329	8929908	16244	1459008	1107	0	10404054	4202275	5538107
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	0	2000000	600000	0	150000	0	0	750000	1250000	1400000
Total (A)			4229042605	284401714	26146615	22408077	0	4517182858	659960214	26146615	152133408	18599030	0	819641205	3697541653	3569082392
19	Capital Work in Progress (B)		417271468	122186475	0.00	231630253	0	307827690	0	0	0	0	0	0	307827690	417271468
S.No.	Intangible Assets		Opening Balance 01.04.2025	Additions	Prior Period Addition	Deductions	Prior Period Adjustments	Closing Balance 31.03.2026	Depreciation Opening Balance	Prior Period Dep. Addition	Amortization for the year	Deductions	Prior Period Adjustments	Total	31.03.2026	31.03.2025
20	Computer Software	40%	24495590	48618	75898	0	0	24620106	24488692	75898	55514	0	0	24620104	2	6898
21	E-journals	40%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Patents	9 Years	8800	0	0	0	0	8800	8800	0	0	0	0	8800	0	0
Total (C)			24504390	48618	75898	0	0	24628906	24497492	75898	55514	0	0	24628904	2	6898
Grand Total (A+B+C)			4670818463	406636807	26222513	254038330	0	4849639454	684457707	26222513	152188922	18599030	0	844270109	4005369345	3986360758
Previous year (2024-25)			4294544923	381711066	86509366	91946892	0	4670818463	611244031	58368426	105455403	90610153	0	684457707	3986360758	

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.

The additions during the year as follows:

Earmarked/Endowment/Other Funds	Amount
a) Capital Assets	
1. Earmarked/Endowment Fund	246525014
2. Misc Fund	7103437
b) Capital Work in Progress	
1. Earmarked/Endowment Fund	122186475
Total (1)	375814926
Capital Assets under MMTTC Programme (2)	489192
Closed Sponsored Projects (3)	30331576
Gifted Library Books and Other Assets which is shown at nominal value Re.1 (4)	1113
Grand Total (1+2+3+4)	406636807


S.O (Fin - XI)
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University of Delhi
दिल्ली-११०००७/Delhi-110007


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

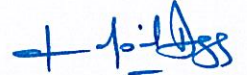

Treasurer
कोषाध्यक्ष / Treasurer
दिल्ली विश्वविद्यालय / University of Delhi
दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

	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 Schedule-5(A)	14729065760	12329195450
7. Others (to be specified)	-----	-----
Total	14732065760	12332195450

*Note : University Development Fund - Shares (University of Delhi Foundation & Udhmodya Foundation)


S.O (Fin - XI)
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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

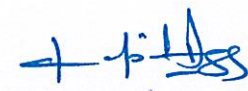
SCHEDULES 5 (A) INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS (FUNDS WISE)

Amount in ₹

S. No.	Funds	Current Year	Previous Year
1	Endowment Fund - Govt. Securities	-----	-----
2	Term Deposits with Banks		
i	Miscellaneous Accounts (North Campus)	755600000	677600000
ii	Miscellaneous Accounts (South Campus)	432007683	409345890
iii	Du Endowment Fund	40000000	22500000
iv	Book Grant RTL	482500000	427500000
v	CIC Corpus Fund	210000000	199000000
vi	State bank of India scholarship (Advance RPA Scholarship)	1096875	1080000
vii	DU S.O. General Fund (Donation under sec 80-G(2)(a)iiiF)	612500000	532500000
viii	VC's Student Fund	453000000	420010000
ix	HBA Conveyance/Computer Adv Acc.	81000000	75200000
x	HBA House Building Advance	1000000000	939000000
xi	Royalty A/c English	7500000	5700000
xii	DHMB Revolving Account	194000000	182000000
xiii	Rajiv Gandhi Hostel	166800000	154100000
xiv	Common Wealth Games	410333092	383800000
xv	Foreign Currency Account	35000000	32000000
xvi	National Service Scheme	58299454	55259560
xvii	Seminar Summer Institute	35000000	27500000
xviii	University Development Fund	6517021890	6071000000
xix	Foreign Student Registry	688000000	569200000
xx	DU Resource Generation(A.R.G.F.)	1090000000	1025000000
xxi	VC's Relief Fund	5000000	5000000
xxii	Library development Fund	70160000	64900000
xxiii	EWS support Fund	90000000	50000000
xxiv	Research Overhead Charges A/c	550000000	-----
xxv	Research Overhead Charges A/c(SDC)	744246766	-----
Total		14729065760	12329195450

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


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 University of Delhi

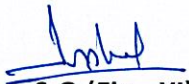

 Joint Deputy Finance Officer
 दिल्ली विश्वविद्यालय/University of Delhi
 दिल्ली-110007/Delhi-110007(24)

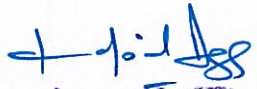

 Finance Officer
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 University of Delhi
 दिल्ली-110007 / Delhi-110007


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 दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

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	----	----


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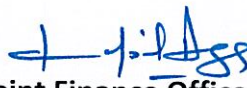
UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

SCHEDULE 7 - CURRENT ASSETS		Amount in ₹	
		Current Year	Previous Year
1. Stock			
a) Stationery	24585527		20255264
b) Chemicals & Glassware	2914815		1486020
c) Drugs and Medicines	8102944		11302128
d) Answer Sheet	27160528	62763814	43303061
			76346473
2. Sundry Debtors :			
a) Debtors outstanding for a period more than Six Months	2229060		3717198
b) Others	4185388	6414448	1266816
			4984014
3. Cash and Bank Balance			
a) With Scheduled Banks :			
-In Current Accounts		29621572	816707
-In Term Deposit Accounts		7405151923	8611522098
-In Savings Accounts		1822541710	1794884359
b) With non-Scheduled Banks :			
-In Term Deposit Accounts		----	----
-In Savings Accounts		----	----
c) Permanent Advance		637900	522900
4. Post Office Savings Accounts		----	----
TOTAL		9327131367	10489076552

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


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 दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

Annexure "A"

Amount in ₹

		Current Year	Previous Year
I	Current Account		
1	Sponsored Project Bank A/c		
i	Dr. Ambedkar Centre of excellence University of Delhi	----	10986
ii	IASE Scheme A/c (Education)	805072	805721
		805072	816707
2	Repayment of HEFA Loan A/c		
i	CANARA BANK (PRINCIPAL AMOUNT)	28816500	----
ii	CANARA BANK (INTEREST AMOUNT)	----	----
		28816500	----
TOTAL-I		29621572	816707
II	Savings Bank Accounts		
1	B R Ambedkar Centre General Fund A/c	30360	3413
2	SBI General Fund A/c	34859820	443515
3	CPF Account refundable to UGC	4712078	14775972
4	Online Fees collected from Students on ICICI Bank	133131770	213383413
5	Recurring A/c-(38010936321)	191483909	135914305
6	ICICI Bank A/c-(Exam)-004318	5010405	35294757
7	Capital Assets- (38010936467)	33253389	1251457
8	Delhi University Facilities & Services Bank A/c	4679612	-----
9	Delhi University Student Welfare Fund-Charges A/c.	959267	-----
10	Salary Account-(38010911307)	415409342	390625843
11	SBI Maintenance A/C 1541 (SDC)	5414651	6056787
12	Salary Account 7086 (SDC)	2745835	30268356
13	Saving Bank Account ACBR (Plan)	103903	2675267

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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

		<u>Annexure "A"</u>	
		<u>Amount in ₹</u>	
		<u>Current Year</u>	<u>Previous Year</u>
14	Sponsored Project Bank A/c.		
i	Research scheme account	34983212	9725688
ii	Research scheme account (SDC)	166212342	189747461
iii	Dr. Bhim Rao Ambedkar Project Account	47883031	44036355
iv	Young Research scientist Account	9054142	2452325
v	CEMDE/ Bio Diversity park (DDA)	90422766	53303976
vi	Institute of eminence	129059379	96976252
vii	Dr Ambedkar Centre Of Excellence	10337	-----
viii	UDSC/TTDF/6G/111 SDC	480296	-----
ix	INCOME AND EXPENDITURE SCHEME 4066	2069329	-----
		480174834	396242057
15	Sponsored Fellowship and Scholarship		
i	CSIR FELLOWSHIP	2148789	2428195
ii	UGC FELLOWSHIP	21654344	17645122
iii	DU Seminar Summer Instt. (Other Bodies Scholarship)	22327991	17736806
iv	UGC FELLOWSHIP (SDC)	-----	5478293
v	CSIR FELLOWSHIP 112290	-----	1131774
		46131124	44420190
16	Plan Savings A/c		
i	North Campus	1436164	31741308
ii	South Campus	1037696	970102
		2473860	32711410


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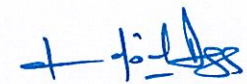

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

		Annexure "A"	
		Amount in ₹	
		Current Year	Previous Year
17	Ear Marked Fund(S.A.)		
i	Miscellaneous Accounts (North Campus)	20417554	16489788
ii	Miscellaneous Accounts (South Campus)	24506787	2142583
iii	Du Endowment Fund	11858691	26152767
iv	Book Grant RTL	6353669	35477701
v	CIC Corpus Fund	8645678	6016964
vi	State bank of India scholarship (Advance RPA Scholarship)	2903562	2660579
vii	D.U. Corpus Fund	111996	109191
viii	DU S.O. General Fund (Donation under sec 80-G(2)(a)iiiF)	3265247	38657256
ix	VC's Student Fund	42582964	3843762
x	HBA Conveyance/Computer Adv Acc.	948713	719192
xi	HBA House Building Advance	27741529	17816195
xii	Royalty A/c English	374618	1641573
xiii	DHMIB Revolving Account	3321976	5155516
xiv	Rajiv Gandhi Hostel	14439	355081
xv	Common Wealth Games	48643	406328
xvi	Foreign Currency Account	7148684	8135401
xvii	National Service Scheme	58241052	51515275
xviii	Group Insurance Scheme	9074408	10060307
xix	Seminar Summer/Symposium/Workshop	16535444	12624613
xx	University Development Fund	65063838	184839700
xxi	Foreign Student Registry	7979863	1787553
xxii	DU Resource Generation(ARGF)	27874664	14771706
xxiii	ACBR Polaroid Account	1542925	1502393
xxiv	VC's Relief Fund	250584	368578
xxv	Lib. Sc. Journal of library & inform	689987	656672


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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

		Annexure "A"	
		Amount in ₹	
		Current Year	Previous Year
xxvi	SBI Departmental Receipt A/c (LDF)	510978	80035
xxvii	EWS support Fund	39176225	23626291
xxviii	CPDHE	6897352	7428343
xxix	Research Overhead Charges A/c	37471702	----
xxx	Research Overhead Charges A/c(SDC)	16669469	----
		448223241	475041343
18	Saving Bank Account (Library Security and Caution Money)		
i	Library Deposit Account	1051212	5103156
ii	SDC library Security	312924	301291
		1364136	5404447
19	Saving Bank Account (Contractor Security)		
i	Contractor Security (North Campus)	8284953	6909046
ii	Contractor Security (South Campus)	4095221	3462782
		12380174	10371828
	TOTAL-II	1822541710	1794884359
III	Reserve Bank of India- TSA	TOTAL-III	0
IV	MMTTC BANK A/C	TOTAL-IV	0
V	Term Deposit Accounts		
1	FDR from UGC Refundable A/c	120000000	120000000
2	FDR from ACBR A/c	1544520	1305715
3	FDR From Plan A/c	2327000000	3105000000
4	FDR From Capital Assets A/c (for Buddhist Studies Centre)	194657932	135000000
5	FDR From SBI General Fund Saving	2575000000	1520000000
6	ICICI ONLINE FEE (FDRS)	750300000	850300000
7	FDR From Salary A/c	-----	440000000
8	Fixed Deposit (ACBR Plan)	166014638	156967149


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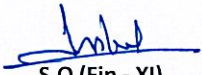

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

		Annexure "A"	
		Amount in ₹	
		Current Year	Previous Year
9	Fixed Deposit (Library Security and Caution Money)	10000000	6000000
10	FDR-RECURRING	450000000	220000000
11	Fixed Deposit (Contractor Security North Campus)	28000000	23000000
12	Sponsored Project Bank A/c(including margin money)		
i	Research Scheme Account	110000000	550000000
ii	Research Scheme Account (SDC)	374346052	906709497
iii	B.R.A. project Account	16242320	15737544
iv	Young Research Account	99000000	159000000
v	Institute of Eminence	98046461	316002193
vi	University of Delhi STHICB Scheme CSRI 1 62G ANTRO009	-----	-----
		697634833	1947449234
14	Sponsored Fellowship and Scholarship.		
i	CSIR Fellowship Account	60000000	54000000
ii	D.U. Seminar Summer Instt.A/c	25000000	32500000
		85000000	86500000
TOTAL-V		7405151923	8611522098
GRAND TOTAL (I+II+III+IV+V)		9257315205	10407223164


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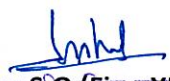

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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

	Amount in ₹	
	Current Year	Previous Year
SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS		
1. Advances to employees (Non-interest bearing)		
a) Leave Travel Concession	75500	290000
2. Long Term Advances to employees (Interest bearing)		
a) Vehicle Loan/Conveyance/Computer	202000	308700
b) Home Loan/HBA	22100329	16873269
3. Advances and other amounts recoverable in cash or in kind or for value to be received		
a) Other Advance out of Earmarked Funds	5231131	226877
d) Other Advance out of Recurring/capital assets Grant A/c		
i) Advance for Examination	2890000	1975073
ii) Advance to Departments	9974158	20553035
iii) Advances for ongoing infrastructure Projects:		
Deposit with C.P.W.D.	647247881	790065304
Deposit with NBCC	1602216577	1249416811
Deposit with M/s Rites Ltd.	<u>126850615</u>	<u>170118749</u>
e) Other Advances out of Sponsored Projects	2376315073	2209600864
g) Others(TDS refundable)	41900631	582921
	134491743	198157671
4. Prepaid Expenses		
a) For General and Annual Maintenance Charges	68652489	15025530
5. Deposits		
a) Electricity	20810300	20810300
b) DESU (Security)	4795	4795
c) Others	297373	202373
6. Income Accrued:		
a) On Investments from Earmarked/Endowment Funds	392321851	386191647
b) On Investments from ACBR	25278	178484
c) On Investments from UGC Refundable A/c	1315529	1551774
d) On Investments from Sponsored Projects	30675143	79538349
e) On Investments from Sponsored Fellowship and Scholarship	2091249	2697999
f) On Investments from Plan Account	79033595	136705385


अनुमान अधिकारी S.O (Finance) - XI
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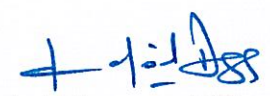
UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

	Amount in ₹	
	Current Year	Previous Year
SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS		
g) On Investments from others fund	41998661	31229941
h) Interest Accrued (ACBR Plan)	6946556	5995122
i) Interest Accrued (Caution Money Library Security)	333232	356062
j) Interest Accrued (Contractor Security)	1782403	1642187
7. Other - Current Assets receivable from UGC/sponsored projects		
a) Grant Receivable from UGC :		
i) Grant Receivable - FRP	183109	252825
ii) Grant Receivable - CPDHE/MMTTC	86504	29038
b) Grant Receivable from MOE against HEFA Loan for:		
i) Repayment of Principal Amount	259348500	----
i) Repayment of Interest Amount	16136137	----
8. Claims Receivable		
a) Other receivables	1657172	8404726
TOTAL	3516880441	3139384946

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.


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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

	Amount in ₹	
	Current Year	Previous Year
SCHEDULE - 9 ACADEMIC RECEIPTS		
FEES FROM STUDENTS		
Academic		
1. Tuition fee	98864214	86553348
2. Delhi University Students Welfare Charges	259218313	179073934
3. Faculty/Deptt./Centre/Facilities & Services Charges	1364809933	1002750477
4. UG/PG Admission Cancellation Charges	14754000	74011
5. Online registration fees for Admission	93693049	137351125
6. Other Fees	18037696	51915298
Total (A)	1849377205	1457718193
Examinations		
1. Annual Examination Fee	1740970368	1427084400
2. Marksheet, certificate fee	27720412	39431802
Total (B)	1768690780	1466516203
Other Fees		
1. Identity card Fee	-----	-----
2. Fine/Miscellaneous Fee	-----	-----
3. Medical Fee	-----	-----
Total (C)	0	0
Sale of Publications	-----	-----
Total (D)	0	0
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)	3618067985	2924234396

Note: The Admission Fee, Enrolment Fee, Library Admission Fee, Laboratory Fee, Sports & Athletic Association has been merged in Faculty/Deptt./Centre/ Facilities & Service Charges.


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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

SCHEDULE 10- GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Particulars	University Grant Commission (UGC)										Amount in ₹	
	OBC/Excellence/Plan	Grant in Aid for HEFA Principal Loan	Grant in Aid for HEFA Interest on Loan	Ministry of Minority Affairs	FRP Grant	Grant under various Cultural Exchange Programme (CEP)	CPDHE/MMTTC Grant	EWS (Capital/Recurring/ Salary)*	Capital Assets	Recurring/Salary Grant	Current Year Total	Previous Year Total
Balance B/F	288747446	0	0	0	(252825)	0	(29038)	144725942	124856667	0	558048192	1831221556
Add: Receipts during the year	-----	283500000	31883563	250000000	5490217	12426120	12728740	220000000	100000000	8480000000	9396028640	8441671324
Add: Unspent Balance refunded by Colleges	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	0	43921381
Total	288747446	283500000	31883563	250000000	5237392	12426120	12699702	364725942	224856667	8480000000	9954076832	10316814261
Less: T/f to Sponsored Project	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	0	60449
Less: Refund to UGC Balance	288747446	-----	-----	-----	-----	-----	-----	144725942	106500000	-----	539973388	1274050685
Less: Advance paid to CPWD for Deposit work	-----	-----	-----	28500000	-----	-----	-----	220000000	-----	-----	248500000	266000000
Less: Utilized for Capital expenditure (A)	-----	283500000	48019700	-----	-----	-----	489192	-----	116089982	-----	448098874	291722384
Balance	0	0	(16136137)	221500000	5237392	12426120	12210510	0	2266685	8480000000	8717504570	8484980743
Less: utilized for Revenue Expenditure (B)	-----	-----	-----	-----	5420501	10938900	12297014	-----	-----	8480000000	8508656415	7926132653
Less: Grant released to Hostels for Capital Expenditure	-----	-----	-----	-----	-----	-----	-----	-----	2266685	-----	2266685	799898
Total (B)	0	0	0	0	5420501	10938900	12297014	0	2266685	8480000000	8510923100	7926932551
Balance of Unutilized Grant/(Grant Receivable) C/F (C)	0	0	(16136137)	221500000	(183109)	1487220	(86504)	0	0	0	206581470	558048192

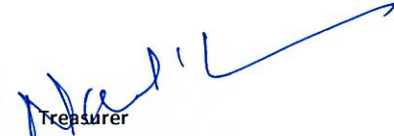
A- Appears as addition to Capital Fund as well as additions to Fixed Assets during the year.
B- Appears as income in the Income & Expenditure Account.
C- (I) Appears under Current Liabilities in the Balance Sheet.

*Note: A sum of Rs. 15,00,00,000/- has been refunded under EWS Scheme, where as it is shown as Rs. 14,47,25,942/- and rest Rs. 52,74,058/- has been taken from Recurring A/c, since this amount has been spent in earlier years


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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

SCHEDULE 11- INCOME FROM INVESTMENTS	Earmarked/Endowment Funds		Other Investments	
	Current Year	Previous Year	Current Year	Previous Year
1. Interest				
a. On Government Securities	----	----	----	----
b. Other Bonds/Debentures	----	----	----	----
2. Interest on Term Deposits	642183935	553825324	202438796	152037770
3. Income accrued but not due on Term Deposits/Interest bearing advances to employees.	392000145	386097397	40263484	29794748
4. Interest on Saving Bank Accounts	6364358	5585368	----	----
5. Others (Specify)	----	----	----	----
Total	1040548438	945508089	242702280	181832518
Transferred to Earmarked/Endowment Funds	1040548438	945508089	----	----
Balance	Nil	Nil	----	----

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


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SCHEDULE 12 - INTEREST EARNED	Amount in ₹	
	Current Year	Previous Year
1.On Savings Accounts with scheduled banks	18280873	18381793
2.On Loans		
a. Employee/Staff	----	----
b. Others	----	----
3. On Debtors and Other Receivables	----	----
Total	18280873	18381793


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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

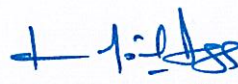
SCHEDULE 13 - OTHER INCOME

	Amount in ₹	
	Current Year	Previous Year
A. Income from Land & Building		
1. Rent from Building/Land etc.	21057531	18293490
2. License fee recovered from employees for Home Accommodation	15204177	14455090
3. Hire Charges of Auditorium/Play ground/Convention Centre, etc.	-----	-----
4. Electricity charges recovered	-----	-----
5. Water charges recovered	-----	-----
Total (A)	36261708	32748580
B. Sale of Institute's publications	-----	-----
C. Income from holding events		
Total (C)	-----	-----
D. Others		
1. RTI fee	18304	17680
2. Misc. receipts (Sale of tender form, waste paper, etc.)	1686776	1749556
3. Profit on Sale/disposal of Assets	7089443	18338834
4. Health Centre Contribution	28079468	45346279
5. Others (Specify)		
a) Recruitment Fees	19439000	-----
b) USIC Instrument Fees	7190491	3699382
c) Others	16531831	8083043
Total (D)	80035313	77234774
GRAND TOTAL (A+B+C+D)	116297021	109983354



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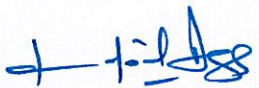


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SCHEDULE 14- PRIOR PERIOD INCOME		Amount in ₹	
Particulars	Current Year	Previous Year	
1. Academic Receipts	220163219	-----	
2. Other Income	875604	-----	
Total	221038823	-----	


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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

SCHEDULE - 15 STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Amount in ₹

Particulars	Current Year			Previous Year		
	UGC/Other Schemes	UGC Salary	Total	UGC/Other Schemes	UGC Salary	Total
a) Salaries and Wages						
Teaching staff	23656756	3060731140	3084387896	20632464	2869942694	2890575158
Non-Teaching staff	-----	1071433839	1071433839	-----	958342053	958342053
b) Retirement and Terminal Benefits	-----	2579038464	2579038464	-----	3672576642	3672576642
c) LTC facility	-----	27460909	27460909	172165	25404774	25576939
d) Medical facility (Re-Imbursement)	84205	362088180	362172385	638958	388739474	389378432
e) Children Education Allowance	33756	28062105	28095861	86067	30874339	30960406
f) Honorarium	-----	1395424	1395424	-----	3605604	3605604
Total	23774717	7130210061	7153984778	21529654	7949485580	7971015234


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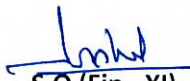

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

SCHEDULE 15 A - EMPLOYEES RETIREMENT AND TERMINAL BENEFIT					Amount in ₹
	Pension	Gratuity	Leave Encashment	Total	Previous year
a) Opening Balance as on 1 st April, 2025	31320631769	1338027388	1903714406	34562373563	33408737457
Addition : Capitalized value of Contributions Received from other Organizations	22842324	7896900	4705617	35444841	14429965
Total (a)	31343474093	1345924288	1908420023	34597818404	33423167422
b) Less: Actual Payment during the Year	2375997363	231867546	151192040	2759056949	2533250501
c = (a-b) Balance Available	28967476730	1114056742	1757227983	31838761455	30889916921
d) Provision required as per Actuarial Valuation	30980303337	1345240871	2092075711	34417619919	34562373563
A. Provision to be made in the Current year (d-c)	2012826607	231184129	334847728	2578858464	3672456642
B. Contribution to New Pension Scheme	-----	-----	-----	-----	-----
C. Medical Reimbursement to Retired Employees	-----	-----	-----	-----	-----
D. Travel to Hometown Retirement	-----	-----	-----	-----	-----
E. Deposit Linked Insurance Payment	-----	-----	-----	180000	120000
TOTAL (A+B+C+D+E)	2012826607	231184129	334847728	2579038464	3672576642


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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

Amount in ₹						
SCHEDULE 16 - ACADEMIC EXPENSES	Current Year			Previous Year		
	UGC/Other Schemes	UGC Recurring	Total	UGC/Other Schemes	UGC Recurring	Total
a) Chemicals & Glassware	----	18510919	18510919	----	19831648	19831648
b) Repair & Maintenance of Laboratory Equipment	----	499708	499708	----	1811932	1811932
c) Seminars/Workshops/Conference Expenses	4010510	24305782	28316292	4507037	16690686	21197723
d) Award and Scholarships	----	82634700	82634700	----	83168241	83168241
e) Examination	----	852547208	852547208	----	643057758	643057758
f) Annual Membership Expenses	----	2388964	2388964	----	12937438	12937438
g) Admission Expenses	----	22000560	22000560	----	19705569	19705569
h) Publications	----	1401905	1401905	----	901275	901275
i) Magazines & Journals	----	25484730	25484730	----	66021340	66021340
j) Salary of Teaching Staff (Adhoc/Guest Faculty)	----	189574539	189574539	----	195091926	195091926
k) Laptop Grants/Subsidies to Students	----	24528358	24528358	----	19486798	19486798
l) Vice Chancellor Internship Scheme	----	12211318	12211318	----	10362375	10362375
m) Field Work/Trip	----	186100	186100	----	2591012	2591012
n) NAAC Expenses	----	----	----	----	4973062	4973062
TOTAL	4010510	1256274791	1260285300	4507037	1096631060	1101138097


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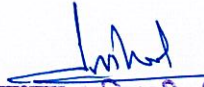

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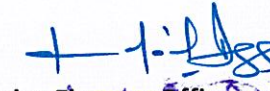

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UNIVERSITY OF DELHI
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Amount in ₹						
SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES	UGC/Other Schemes	Current Year		UGC/Other Schemes	Previous Year	
		UGC Recurring	Total		UGC Recurring	Total
A Infrastructure						
a) Electricity and Power	----	279656175	279656175	----	317797695	317797695
b) Water charges	----	47077634	47077634	----	-----	-----
c) Property Tax	----	55328511	55328511	----	54880527	54880527
B) Communication						
d) Postage and Telephone	----	4655506	4655506	----	4484157	4484157
e) Connectivity Expenses	----	59473596	59473596	----	46406319	46406319
C) Others						
f) Printing and Stationery	----	16313780	16313780	----	14288588	14288588
g) Legal & Professional Charges	----	17750253	17750253	----	8330245	8330245
h) Advertisement and Publicity	----	24712	24712	----	1029020	1029020
i) Watch & Ward Expenses	----	221614787	221614787	----	217523394	217523394
j) House Keeping Expenses	----	183514540	183514540	----	169338447	169338447
k) Games & Sports	----	12490065	12490065	----	11284903	11284903
l) Medical Expenses	----	43088229	43088229	----	50218261	50218261
m) Others/Contingency	----	81948474	81948474	----	60755386	60755386
D) Contractual/Adhoc Staff Salaries						
n) Non-Teaching Staff	----	371343542	371343542	----	365421952	365421952
E) Employer Contribution towards						
o) Contribution to Provident Fund (CPF)	----	694980	694980	----	1739387	1739387
p) Contribution to New Pension Scheme	807946	302139676	302947622	1724903	252865883	254590786
q) Contribution to EPF	43200	16911516	16954716	----	8510400	8510400
TOTAL	851146	1714025975	1714877121	1724903	1584874563	1586599466


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Amount in ₹						
SCHEDULE - 18 TRANSPORTATION EXPENSES	Current Year			Previous Year		
	UGC/Other Schemes	UGC Recurring	Total	UGC/Other Schemes	UGC Recurring	Total
1 Vehicles (owned by institution)						
a) Running expenses	-----	1835638	1835638	-----	1076881	1076881
b) Repairs & maintenance	-----	1009197	1009197	-----	457212	457212
c) Insurance expenses	-----	111775	111775	-----	194854	194854
2 Vehicles taken on rent/lease	-----	0	-----	-----	-----	-----
a) Rent/lease expenses	-----	0	-----	-----	-----	-----
3 Vehicle (Taxi) hiring expenses	-----	1107001	1107001	-----	2636691	2636691
4 Travelling & Transportation Expenses	-----	11739503	11739503	-----	6185076	6185076
Total	-----	15803114	15803114	-----	10550714	10550714


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UNIVERSITY OF DELHI
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Amount in ₹

SCHEDULE - 19 REPAIRS & MAINTENANCE	Current Year			Previous Year		
	UGC/Other Schemes	UGC Recurring	Total	UGC/Other Schemes	UGC Recurring	Total
a) Buildings	----	258211065	258211065	----	196076873	196076873
b) Furniture & Fixtures	----	7858913	7858913	----	6209968	6209968
c) Plant & Machinery	----	1018525	1018525	----	865073	865073
d) Office Equipment	----	19546425	19546425	----	15766718	15766718
e) Computers	----	6207901	6207901	----	5102396	5102396
f) Gardening	----	16715892	16715892	----	15817639	15817639
Total	----	309558721	309558721	----	239838667	239838667


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Amount in ₹						
SCHEDULE - 20 FINANCE COSTS	UGC/Other Schemes	Current Year		UGC/Other Schemes	Previous Year	
		UGC Recurring	Total		UGC Recurring	Total
a) Bank charges	-----	67281	67281	-----	75178	75178
b) Others (specify)	-----	-----	-----	-----	-----	-----
Total	0	67281	67281	0	75178	75178


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Amount in ₹						
SCHEDULE - 21 Expenditure on Grants, Subsidies etc.	UGC/Other Schemes	Current Year		UGC/Other Schemes	Previous Year	
		UGC Recurring	Total		UGC Recurring	Total
a) Provision for Bad and Doubtful Debts/Advances	----	----	----	----	----	----
b) Irrecoverable Balances Written- off	----	----	----	----	----	----
c) Grants/Subsidies to Halls & Hostels /Other organizations	----	190715984	190715984	----	175160658	175160658
d) Others (specify)	----	----	----	----	----	----
Total	----	190715984	190715984	----	175160658	175160658


S.O (Fin - XI)

अनुभाग अधिकारी, वित्त शाखा-XI
Section Officer, Finance Branch-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

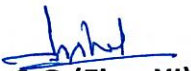
UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

SCHEDULE 22: PRIOR PERIOD EXPENSES

Amount in ₹

Particulars	UGC/Other Schemes	Current Year		UGC/Other Schemes	Previous Year	
		UGC Recurring	Total		UGC Recurring	Total
1 Establishment expenses	----	50907716	50907716	1758394	1750585	3508979
2 Academic expenses	----	100628876	100628876	----	42993254	42993254
3 Administrative expenses	----	66900301	66900301	----	63049612	63049612
4 Hon. To Non-Teaching (NCWEB)	----	79713507	79713507	----	91774425	91774425
5 Repairs & Maintenance	----	110709507	110709507	----	153619146	153619146
6 Travelling Expenses	----	1734537	1734537	----	354311	354311
7 Depreciation related to prior period	----	-----	-----	----	7515238	7515238
8 Water Charges	----	361640352	361640352	----	-----	-----
Total	0	772234796	772234796	1758394	361056571	362814965


S.O (Fin - XI)

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Joint Finance Officer

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Treasurer

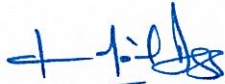
कोषाध्यक्ष / Treasurer
 दिल्ली विश्वविद्यालय / University of Delhi
 दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2026

	Amount in ₹	
	Current year	Previous year
Increase/Decrease in Stock		
A) Closing Stock		
Stationery	24585527	20255264
Drugs & Medicines	8102944	11302128
Chemical & Glasswares	2914815	1486020
Answer Sheet	27160528	43303061
Total (A)	62763814	76346473
B) Less:-Opening Stock	76346473	87777645
Total (B)	76346473	87777645
Net Increase/(Decrease) (A-B)	(13582659)	(11431172)


S.O (Fin - XI)

अनुभाग अधिकारी, वित्त शाखा-XI
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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026

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 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:

S.No.	Type of Assets	Rate as Per S.L.M.
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	8%
15	Vehicles	10%
16	Library Books & Scientific Journals	10%
17	Kitchen Equipment (Small Value Assets)	10%
18	Work of Art	7.5%

Intangible Assets (amortization):

1	E-Journals (Perpetual)	40%
2	Computer Software	40%
3	Patents and Copyrights	9 Years

UNIVERSITY OF DELHI

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 has been taken as prior period depreciation.

3.6 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.

3.7 The University is having 16 landed properties, out of which 5 lands are leased hold, 8 are free hold. The status of 3 lands is not clear as the matter is sub-judice.

The Piece of Land along with a Building occupied by the University Grants Commission (UGC) since long i.e. at the time of formation of UGC.

The documents are not traceable either by the University or by the UGC despite all efforts of tracing the Files / Records / EC Resolution / Govt Orders.

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.

UNIVERSITY OF DELHI

(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.

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. The actual payments of Pension , Gratuity and Leave encashment are debited in the Accounts to respective provisions. Other retirement benefits, viz Deposit Linked Insurance is accounted on actual payment basis.

7. Investments:

Keeping in view the requirements of funds the surplus funds are kept as fixed deposits 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 funds 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.

UNIVERSITY OF DELHI

- 8.2 Assets purchased/created out of Earmarked Funds where the ownership of the asset's 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 A detailed guideline for utilization of Foreign Students Registry has been prepared and accordingly the fund will be utilized as per requirements in coming years.
- 8.4 In accordance with the audit observation, dedicated Research Overhead Project Account both for North & South Campus has been opened with Scheduled Bank and accordingly all the amounts has been transferred to these accounts. These accounts have been shown under Earmarked/Endowment fund and being utilized as per the Guidelines.
- 8.5 **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. 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.

9. Government and University Grants Commission Grants:

- 9.1 During the Financial Year 2025-26, University received grant from University Grant Commission (UGC), Ministry of Education and Ministry of Minority Affairs under several schemes as per details given below:

S.No	Particulars	Amt in Rupees (in Crores)
1.	Salary/Recurring Grant	8,48,00,00,000
2.	Capital Assets Grant	10,00,00,000
3.	Capital Assets Grant (EWS) Grant	22,00,00,000

UNIVERSITY OF DELHI

4.	Grant towards repayment of HEFA loan Principal Amount from Ministry of Education	28,35,00,000
5.	Grant towards repayment of HEFA loan Interest Amount from Ministry of Education	3,18,83,563
6.	FRP Grant	54,90,217
7.	CPDHE/MMTTC	1,27,28,740
8.	Ministry of Minority Affairs	25,00,00,000
9.	Indo-Bulgarian Cultural Exchange Programme (CEP)	1,24,26,120

9.2 To the extent utilized towards capital expenditure, grants 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 remain unutilized is shown as liability in the Schedule-3 (Current Liabilities & Provisions) in the Balance Sheet.

9.5 During the Financial Year 2025-26, the University has refunded the following unutilized grants along with Interest to the UGC: -

Particulars	Grant	Interest
1. XII Plan Grant	26.19 Crores	68.04 Crores
2. Capital Asset Grant	10.65 Crores	01.11 Crores
3. CPF to GPF Grant Refunded by Colleges	00.84 Crores	00.05 Crores
4. Salary and Recurring EWS Grant	15.00 Crores	01.15 Crores
5. OBC Grant Refunded by Colleges	10.66 Crores	09.74 Crores
TOTAL	63.34 Crores	80.08 Crores

10. Investments in Earmarked Fund and Interest Income Accrued on such Investments:

The amounts available against such funds are invested in fixed-term deposits with Banks, to the extent not immediately required for expenditure 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.

UNIVERSITY OF DELHI

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 31.3.2026 is shown as liability in schedule - 3 of the Balance Sheet.
- 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 for as Academic Expenses.
- 11.4 Assets purchased out of Project funded by external funding 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 concerned departments of the University and the depreciation charged at the rates applicable to the respective assets by debiting respective Fixed Assets account and crediting Capital Fund Account.
- 11.5 During the year, the UGC Fellowship (SDC) and CSIR Fellowship (SDC) available funds were transferred to the North Campus. So, their Closing Balance is NIL.

12. Income Tax:

The Income of the institution is exempt from Income Tax under section 10(23C) (iiiab) of the Income Tax Act, 1961. No provision for tax is therefore made in the accounts.

Dated: 30th June 2026


S.O. (Fin. XI)

अनुभाग अधिकारी, वित्त शाखा-XI
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Joint Finance Officer

संयुक्त/उप वित्त अधिकारी
Joint/Deputy Finance Officer [56]
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Finance Officer

वित्त अधिकारी / Finance Officer
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दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2026

SCHEDULE 24: CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

1 Contingent Liabilities:

- (a) Various claims filed by present/former employees of the University are Sub-Judice before Industrial Tribunals and the Hon'ble High Court of Delhi. The quantum of claims is not ascertainable being the matter is not cleared and the quantum of claim is not decided. As on 31.03.2026, total 74 cases are pending for decision.
- (b) The matter related to Common Wealth Game is Sub-Judice till date, so that an amount of Rs. 43.24 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. 17.11 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 31.03.2026 is Rs. 9,80,46,461.
- (e) The Statutory Auditors, in their Audit Report for the financial year ended 31 March 2025, had reported a contingent liability in respect of outstanding water charges demanded by Delhi Jal Board (DJB) amounting to Rs. 285.80 crore (Rs. 2,85,79,50,770). During the current year, the University has regularly pursued the matter with DJB. In pursuance of Rebate and Settlement Scheme of Delhi Jal Board, a rebate/relief amounting to Rs. 248.10 crore (Rs. 2,48,10,40,652) was granted by DJB, and consequently the University has paid a sum of Rs. 37.69 crore (Rs. 37,69,10,118) against the final bill raised during the year.

The aforesaid net liability has been fully discharged by the University during the year. Accordingly, no amount remains payable against the said demand as at 31 March 2026 and the matter stands settled.

UNIVERSITY OF DELHI

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 31.03.2026		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	30.00	3.53	Nil	73.65
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
5	Construction of two nos. Academic Block a Delhi School of Economics Complex	C.P.W.D.	246.80	201.00	Nil	0.81	Nil	245.99
6	Wi-Fi Connectivity & Expansion	C.P.W.D.	65.71	65.71	36.5	Nil	Nil	29.21
7	Construction of New Building for Faculty of Technology	M/s. NBCC (India) Limited	166.00	195.62	63.13	14.72	0.58	87.57
	Total (A)		1259.79	938.33	169.63	22.51	0.58	1067.07
(B)	Projects funded by IOE from Grant from Ministry of Education							

UNIVERSITY OF DELHI

1	Extension of Central Reference Library at North Campus	C.P.W.D.	109.43			10.45		98.98
2	Construction of Building for WUS Health Centre at North Campus	C.P.W.D.	36.43			25.36		11.07
3	Vertical Extension of Conference Centre Building at North Campus	C.P.W.D.	23.80			14.76		9.04
4	Construction of Building for Students' accommodation at Dhaka Complex	M/s. NBCC (India) Limited	318.20			94.68	9.77	223.52
5	Construction of Building of Eminence at Maurice Nagar-Phase-1	M/s. NBCC (India) Limited	282.76			43.43	3.93	171.53
6	Construction of Building of Eminence at Maurice Nagar-Phase-2	M/s. NBCC (India) Limited				62.33	1.54	
	Total (B)		770.62	Nil	Nil	251.01	15.24	514.14
(C)	Others Projects							
1	Horizontal extension of Social Centre School Building at Maurice Nagar	C.P.W.D.	27.21		10	10.44	Nil	6.77
2	Construction of New Building of Computer Centre at North Campus	C.P.W.D.	87.29		22	44.23	Nil	21.06
3	Vertical extension of Building of Multi-Storeyed Science Block at North Campus	C.P.W.D.	38.85		5	20.97	Nil	12.88

UNIVERSITY OF DELHI

4	Providing Air Conditioning System in Umang Bhawan Building	C.P.W.D.	9.47		1.64	7.14	Nil	0.69
5	Vertical extension of Building (A.E.R.C.) in DSE Complex	C.P.W.D.	29.73		9	5.95	Nil	14.78
Total (C)			192.55	Nil	47.64	88.73	Nil	56.18
Total (A+B+C)			2222.96	938.33	217.27	362.25	15.82	1627.62

3 Work in Progress and Advances:

3.1 CPWD, RITES Ltd and NBCC is executing the work on Deposit Basis. Upto 31st March, 2026, a sum of Rs. 2,01,05,27,366/- has been shown as Capital Work-in-Progress (Schedule-4) on the basis of statements of Work in Progress as per the details provided by the executing agencies.

3.2 Details of advances against ongoing construction projects as on 31st March, 2026 are as under:

Sr. No.	Particular	Amount in Rupees
I.	Advance to NBCC Limited from Institute of Eminence	1,46,02,90,319/-
II.	Advance to NBCC from HEFA	14,19,26,258/-
III.	Advance to CPWD from Institute of Eminence	24,12,64,710/-
IV.	Advance to CPWD from UDF	8,43,83,066/-
V.	Advance to CPWD from ARGF	22,407/-
VI.	Advance to CPWD from Capital Assets/EWS	6,46,01,908/-
VII.	Advance to CPWD from HEFA Project-1 (Dwarka)	8,47,75,572/-
VIII.	Advance to CPWD from HEFA Project-2(Najafgarh)	3,82,50,104/-
IX.	Advance to CPWD from HEFA Project-3(Surajmal Vihar)	10,50,95,826/-
X.	Advance to CPWD from Recurring	3,54,288/-
XI.	Advance to CPWD (Buddhist Studies)	2,85,00,000/-
XII.	Advance to RITES Limited for Construction of School of Life Science Building	12,68,50,615/-
Total		Rs. 2,37,63,15,073/-

UNIVERSITY OF DELHI

3.3 Capital Work-in-Progress (CWIP) amounting to ₹45,05,39,238 pertaining to projects completed during the year have been capitalized and transferred to the respective categories of Fixed Assets i.e. Buildings – ₹33,05,08,290, Plant & Machinery – ₹8,32,51,932, and Furniture & Fixtures – ₹2,20,78,427. It includes an Adjustment of ₹1,47,00,589 towards Earmarked Funds against Capital Work-in-Progress representing expenditure initially classified under Capital Work-in-Progress but subsequently identified as revenue in nature relating to completed projects. As the expenditure did not result in the creation of a capital asset, the same has been adjusted against the respective Earmarked Funds as revenue expenditure.

4 Fixed Assets:

4.1 The details of additions made to Fixed Assets during the financial year 2025–26, as reflected in Schedule 4, are as follows:

S.No	Nature of Asset	Amt in Rs
1	Capital Assets Grant and HEFA Loan	
	a) Capital Assets	
	1. Capital Assets Grant	11,60,89,982
	2. Capital Assets from HEFA	74,20,67,856
	3. Capital Assets EWS	20,96,69,361
	b) Capital Work in Progress	
	1. Capital Assets Grant	17,88,82,732
	2. Capital Assets from HEFA	89,36,13,823
	Total	2,14,03,23,754
2	Plan Account	
	Capital Work in Progress	5,42,78,241
	Total	5,42,78,241
3	Earmarked/Endowment/Other Funds	
	a) Capital Assets	
	1. Earmarked/Endowment Fund	24,65,25,014
	2. Misc. Fund	71,03,437
	b) Capital Work in Progress	
	1. Earmarked/Endowment Fund	12,21,86,475
	Total	37,58,14,926

UNIVERSITY OF DELHI

4	Capital Assets under MMTTC Programme	4,89,192
5	Closed Sponsored Projects	3,03,31,576
6	Gifted Library Books and Other Assets which is shown at nominal value Re.1	1,113
7	Other Additions out of Internal Source Generation	22,75,89,831
	GRAND TOTAL (1+2+3+4+5+6+7)	2,82,88,28,633

- 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.

Particular	Rate	Original Cost as on 31.03.25	Additions During the Year	Total as on 31.03.26	Notional Depreciation Opening Balance	Notional Depreciation during the year	Total Notional Depreciation	Net Value as on 31.03.26	Net Value as on 31.03.25
Office Equipment	7.50%	12,93,29,701	64,39,673	13,57,69,374	96,99,727	1,01,82,703	1,98,82,430	11,58,86,944	11,96,29,973
Furniture , Fixtures & Fittings	7.50%	5,30,71,147	17,29,172	5,48,00,319	39,80,336	41,10,024	80,90,360	4,67,09,958	4,90,90,811
Computer & Accessories	20%	17,35,71,236	6,83,68,820	24,19,40,056	3,47,14,248	4,83,88,012	8,31,02,259	15,88,37,797	13,88,56,989
Scientific & Laboratory Equipments	8%	69,29,48,116	31,50,66,125	1,00,80,14,241	5,54,35,849	8,06,41,139	13,60,76,989	87,19,37,253	63,75,12,267
e-Books (Perpetual)	40%	77,37,54,992	25,15,00,896	1,02,52,55,888	30,95,01,997	41,01,02,355	71,96,04,352	30,56,51,536	46,42,52,995
Computer Software	40%	4,41,41,930	40,120	4,41,82,050	1,76,56,772	1,76,72,820	3,53,29,592	88,52,458	2,64,85,158
Plant & Machinery	5%	-	15,03,696	15,03,696	-	75,185	75,185	14,28,511	-
Books	10%	2,700	12,611	15,311	270	1,531	1,801	13,510	2,430
Capital WIP		46,44,27,497	76,61,57,771	1,23,05,85,268	-	-	-	1,23,05,85,268	46,44,27,497
Total		2,33,12,47,319	1,41,08,18,884	3,74,20,66,203	43,09,89,199	57,11,73,769	1,00,21,62,968	2,73,99,03,235	1,90,02,58,120

The advances with CPWD, NBCC Limited and Rites Ltd has been adjusted based on utilization certificate/expenditure details as submitted by the respective agencies.

UNIVERSITY OF DELHI

5 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.

6 Deposit Liabilities:

No earnest money/security deposit has been transferred to Revenue Account.

7 Expenditure in Foreign Currency:

Transaction denominated in Foreign Currency is accounted for at the prevailing exchange rate at the date of payment/realization.

8 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.

9 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.

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

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

12 Schedule 1 to 24 is annexed to & form an integral part of the Balance Sheet as at 31st March 2026 and the Income & Expenditure Account for the year ended 31st March 2026.

UNIVERSITY OF DELHI

13 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 2025-26 have been attached to the University's Accounts.

The amount shown under National Pension Scheme (NPS) is for making provision for the month of march which has to be deposited in the month of April every year.

14 Salaries:

The expenditure on salary for the year includes the provision of salary for the month of March 2026.

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.

17 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.

18 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 2025-26, carried over opening balance of Rs.166.44 crore and grant received during the year i.e. Rs. 146.74 Crores and interest/other income of Rs.7.13 crore, a sum of Rs. 132 Crores (including Rs. 76.62 Crores Work-in Progress) towards Capital Expenditure and Rs. 60.25 Crores utilized towards revenue expenditure during the F.Y. 2025-26, as per the accounts submitted by the IOE.

19 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.

UNIVERSITY OF DELHI

20 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.

2. Construction of New Academic Building at Surajmal Vihar.

3. Construction of College/Academic Building at Roshanpura, Najafgarh.

4. Construction of New Academic Building at Dwarka.

5. Construction of Girls Hostel at Dhaka Residential Campus of Delhi University.

6. Construction of two nos. academic block a Delhi School of Economics Complex.

7. Wi-Fi Connectivity & Expansion.

- Rs. 195.62 Crores

- Rs. 120.00 Crores

- Rs. 100.00 Crores

- Rs. 95.00 Crores

- Rs. 161.00 Crores

- Rs. 201.00 Crores

- Rs. 65.71 Crores

Total - Rs. 938.33 Crores

In accordance with the approval, the University has signed M.O.U. with HEFA. A sum of Rs. 169.63 crores have been released by the HEFA for execution of the following projects during the Financial Year 2024-25 & 2025-26:

Particulars	Fund released by HEFA upto 31.03.2025	Fund released by HEFA during the year 2025-26	Total Fund released by HEFA upto 31.03.2026
Construction of New Academic Building at Surajmal Vihar	25 Crores	—	25 Crores
Construction of College/Academic Building at Roshanpura, Najafgarh	15 Crores	—	15 Crores
Construction of New Academic Building at Dwarka.	20 Crores	10 Crores	30 Crores
Construction of New Building for Faculty of Technology.	—	63.13 Crores	63.13 Crores
Wi-Fi Connectivity & Expansion.	—	36.50 Crores	36.50 Crores
Total	Rs. 60 Crores	Rs. 109.63 Crores	Rs. 169.63 Crores

UNIVERSITY OF DELHI

Grant Receivable from Ministry of Education against HEFA Loan

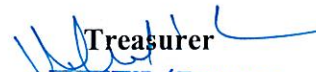
- a. As per last year audit observation, during the year, amount towards interest on the HEFA loan amounting to Rs.4,80,19,700 due in accordance with the applicable terms and conditions. Against the said amount, an interest grant of Rs.3,18,83,563 was received and paid up to 31 March 2026. Accordingly, the balance amount of Rs.1,61,36,137 has been recognized as Grant Receivable for interest under Current Assets in the financial statements, in accordance with the accrual basis of accounting, which has been received subsequent to year end on 15th May 2026.
- b. During the year, an amount of Rs.54,28,48,500 was due towards repayment of principal amount of HEFA Loan in accordance with the applicable terms and conditions. Against the said amount, grant of Rs.28,35,00,000 was received from Ministry of Education which was utilised and paid up to 31 March 2026. Accordingly, the balance amount of Rs.25,93,48,500 has been recognized as Grant Receivable for Principal Loan under Current Assets which has been received from Ministry of Education for repayment of principal amount of HEFA Loan on 15th May 2026.

Dated: -30th June 2026


S.O (Fin. XI)
 अनुभाग अधिकारी, वित्त शाखा-XI
 Section Officer, Finance Branch - XI
 दिल्ली विश्वविद्यालय
 University of Delhi
 दिल्ली-११०००७/Delhi-110007


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


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

UNIVERSITY OF DELHI
RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2026

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
I. Opening Balances			I. Expenses		
a) Cash Balances	----	----	a) Establishment Expenses	7232965354	6801786256
b) Bank Balances			b) Academic Expenses	1274530709	1023082453
- In Current Accounts	816707	839498	c) Administrative Expenses	1734712449	1568581024
- In Savings Accounts	1794884359	1347182951	d) Transportation Expenses	16010799	10516545
- In Deposits Accounts	----	----	e) Repairs & Maintenance	337960926	264832307
I) As per Schedule-5	12329195450	11745212124	f) Finance costs	67281	75178
II) As per Schedule-7	8611522098	8925350319	g) Expenditure on Grant	190715984	175160658
c) Permanent Advance	522900	929820	h) Prior Period Items	761861250	359736352
II. Grants Received			II. Payments against Earmarked/ Endowment Funds	417332325	673525967
a) From Government of India	----	----	III. Payments against Sponsored Projects/Schemes	4268701743	2668314355
b) From State Government	----	----	IV. Payments against Sponsored Fellowships/Scholarships	40283120	38481947
c) From University Grant Commission			V. Investments and Deposits made	----	----
i) Grant for Capital Assets	100000000		VI. Term Deposits with Scheduled Banks	----	----
ii) Grant for Salary/ recurring	8480000000		VII. Expenditure on Fixed Assets and Capital Work - In - Progress	825803352	767752569
iii) Grants for EWS	220000000		VIII. Repayment of HEFA Loan		
iv) Grant in Aid for repayment of HEFA Loan (Principal)	283500000		Repayment of HEFA Loan from Grant from MoE (90% Shares)	283500000	117598500
v) Grant in Aid for repayment of HEFA Loan (Interest)	31883563		Repayment of HEFA Loan from Internal Receipts of the university (10% University Share)	31500000	13066500
vi) Grant from Ministry of Minority Affairs	250000000		Payment of Interest During the year	31883563	----
vii) Unutilised Grant for CPF to GPF refunded by collages	-----				
d) From UGC Specific Schemes	30645077	9396028640			
8458167705					
III. Academic Receipts					
a) Fees and Subscriptions	3630443985	2924234396			
IV. Receipts against Earmarked/Endowment Funds	2025944080	1030508041			
V. Receipts against Sponsored Projects/Schemes	3048830911	2881628145			


S.O (Fin - XI)
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Section Officer, Finance Branch-XI
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University of Delhi


Joint/Deputy Finance Officer
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दिल्ली-११०००७/Delhi-110007(67)


Finance Officer
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दिल्ली-110007 / Delhi-110007


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दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2026

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
VI. Unutilized OBC Grant refunded by Colleges	79155610	27425000	IX. Unutilized Grant refunded to UGC		
Interest on Unutilised OBC Grant	----	97380108	a) Grant Refund		
			i) XIIth Plan Grant	261900000	
Unutilised Grant for CPF to GPF refunded by collages	8404915	----	ii) Capital Asset Grant	106500000	
Interest on Unutilised Grant	459003	----	iii) CPF to GPF Grant	8404915	
			iv) EWS Grant for Salary / Recurring	150000000	
			v) OBC grant refunded by Colleges	106580610	633385525 1274050685
VII. Receipts against Sponsored Fellowships and Scholarships	40263535	43790160	b) Interest on Grant Refund to UGC		
			i) XIIth Plan Grant	680400000	
VIII Income on Investments From			ii) Capital Asset Grant	11073921	
a) Earmarked/Endowment Funds	1062042505	905928949	iii) CPF to GPF Grant	459003	
b) Plan Accounts	258867558	313011788	iv) EWS Grant for Salary / Recurring	11519300	
c) Sponsored Projects	154715392	132195196	v) OBC grant refunded by Colleges	97380108	800832332 1059573942
d) Sponsored Fellowship & Scholarship	8330520	7690169			
IX. Interest received on			X. Other Payments	226878149	76863456
a) Bank Deposits	240572358	154083187			
b) Loans and Advances	----	----	XI. Closing Balances		
c) Savings Bank Accounts	18280873	18381793	a) Cash in hand	----	----
X. Investments encashed	----	----	b) Bank Balances		
			- In Current Accounts	29621572	816707
XI. Term Deposits with Scheduled Banks encashed	----	----	- In Savings Accounts	1822541710	1794884359
			- In Deposits Accounts		
XII. Other Income (including Prior Period Items)	322884328	140541751	I) As per Schedule-5	14729065760	12329195450
			II) As per Schedule-7	7405151923	8611522098
XIII Interest Refundable to UGC	----	22180580	c) Permanent Advance	637900	522900
XIV Miscellaneous Receipts	----	----			
XV. Any Other Receipts	63777999	453278528			
TOTAL	43095943726	39629940209	TOTAL	43095943726	39629940209

अनुभाग अधिकारी, वित्त शाखा-XI
 Section Officer, Finance Branch-XI
 दिल्ली विश्वविद्यालय
 University of Delhi

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

(68)

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
PROVIDENT FUND ACCOUNT
BALANCE SHEET FOR THE YEAR ENDED 31st MARCH 2026

				(Amount/Rs.)			
Previous Year 31.03.2025	Liabilities		Current Year 31.03.2026	Previous Year 31.03.2025	Assets		Current Year 31.03.2026
	<u>GPF</u>						
4496689758	Opening Balance	4163851933		4320003000	Fixed Deposit with scheduled bank		4067200000
405077612	Add: Subscriptions/repayment of advance in the year	368530889					
296669413	Add: Interest Credited	272515162		142964657	Interest Accrued as on 31.03.2026		117014383
(1034376694)	Less: Advance/Withdrawal/Final settlement	(909003629)					
(208156)	Less: Adjustment relating to Previous yr.	0					
4163851933	Closing Balance		3895894355		TDS receivable :		
	<u>CPF</u>						
96769601	Opening Balance	69090717		133308	-- CPF	133308	
	Add: Subscriptions & Contribution/ repayment of advance in the year	2144360		465633	-- GPF	465633	598941
5583220	Add: Interest Credited	2002646			Balances with State Bank of India in Saving Accounts :-		
5669892	Less: Advance/Withdrawal/Final settlement	(39429731)					
(38884423)	Less: Adjustment relating to Previous yr.	0					
(47573)							
69090717	Closing Balance		33807992	345958286	--GPF	399702642	
	<u>Interest Reserve</u>			23066318	--CPF	5603143	405305785
527376810	Opening Balance	599648552					
72271742	Add: Excess of Income over Expenditure	60768210					
599648552	Closing Balance		660416762				
	Provision for Subs. & Cont. for the M/o March'26				Sub. & Cont. receivable for the M/o March'26		
30716123	--GPF	26679943		30716123	--GPF	26679943	
344700	--CPF	98400	26778343	344700	--CPF	98400	26778343
4863652025	TOTAL		4616897452	4863652025			4616897452

ASSISTANT REGISTRAR (FIN.)

सहायक कुलसचिव (वित्त)
 Asstt. Registrar (Finance)
 दिल्ली विश्वविद्यालय
 University of Delhi
 दिल्ली-110007/Delhi-110007

FINANCE OFFICER

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

(69)

TREASURER

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

UNIVERSITY OF DELHI
PROVIDENT FUND ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2026

(Amount / Rs.)					
Previous Year 31.03.2025	Expenditure	Current Year 31.03.2026	Previous Year 31.03.2025	Income	Current Year 31.03.2026
	Interest Credited to:		384055464	Interest received on Investment & SB A/c	361236292
296669413	GPF Account	272515162	142964657	Interest accrued for the year	117014383
5669892	CPF Account	2002646	255729	Adjustment related to previous year (interest)	0
47	Bank Charges	0	(152664756)	Interest accrued for previous years	(142964657)
72271742	Excess of Income over Expenditure	60768210			
374611094	Total	335286018	374611094	Total	335286018

ASSISTANT REGISTRAR (FIN.)

सहायक कुलसचिव (वित्त)
Asstt. Registrar (Finance)
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

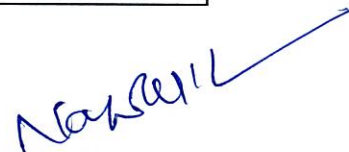
कापीयन्त्र / Treasurer
दिल्ली विश्वविद्यालय / University of Delhi
दिल्ली-110007 / New Delhi-110007

UNIVERSITY OF DELHI
PROVIDENT FUND ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2026

Receipts	(Amount / Rs.)	Payments	(Amount / Rs.)
Opening Balance as on 01/04/2025			
GPF A/c No.10851298435	345958286	GPF Adv./Withdrawal/Final Settlement	909003629
CPF A/c No.10851298457	23066318	CPF Adv./Withdrawal/Final Settlement	39429731
GPF Subscription	368530889	Investment during the year	4417201000
CPF Subscription & University Contribution	2144360	Bank Charges	0
		Closing Balances:	
Investment Encashed	4670004000	GPF A/c No.10851298435	399702642
Interest Received	361236292	CPF A/c No.10851298457	5603143
TOTAL	5770940145	TOTAL	5770940145


ASSISTANT REGISTRAR (FIN.)
सहायक कुलसचिव (वित्त)
Asstt. Registrar (Finance)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


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

NPS TIER-I ACCOUNT**BALANCE SHEET FOR THE YEAR ENDED 31st MARCH 2026**

				(Amount / Rs.)			
	Amount 31.03.25	Liabilities		Amount 31.03.26	Amount 31.03.25	Assets	Amount 31.03.26
		<u>NPS Tier-I Account :-</u>				<u>NPS Tier-I Account :-</u>	
0		Opening Balance	1100363		6870000	Investment	7570000
406160438		Add: Subscription + University Contribution received during the year	541119627		97382	Interest accrued but not due	98680
406160438			542219990				
(405060075)		Less: Subscription & University Contribution transferred to NSDL	(541209491)		25383	TDS deducted on Flexi FD & FD	25383
		Less: Other Payments	(1010499)				
	1100363	Closing Balance		0			
	44411648	Provision for Subscription & University Contribution for the m/o March '26		44794891	44411648	Subscription & University Contribution receivable for the m/o March '26	44794891
		<u>Interest Reserve :-</u>					
6401807		Opening Balance	7045438		1153036	Balance at Bank Saving A/cs	61126
643631	7045438	Add: Excess of Income over Exp.	709751	7755189			
	52557449	TOTAL		52550080	52557449	TOTAL	52550080

ASSTT. REGISTRAR (FIN.)

सहायक कुलसचिव (वित्त)
Asstt. Registrar (Finance)
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

NPS TIER-I ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2026

(Amount / Rs.)					
Amount 31.03.25	Expenditure	Amount 31.03.26	Amount 31.03.25	Income	Amount 31.03.26
47	Bank Charges	0	660253	Interest received on investment	708440
			0	Other Receipts	13
643631	Excess of Income over Expenditure	709751	(113957)	Interest accrued for the year 2024-25 but realized during 2025-26	(95641)
			97382	Interest accrued but not due	96939
643678	TOTAL	709751	643678	TOTAL	709751

ASSTT. REGISTRAR (FIN.)

सहायक कुलसचिव (वित्त)-
Asstt. Registrar (Finance)-
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 DELHINPS TIER-I ACCOUNTRECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2026

Amount 31.03.25	Receipts	Amount 31.03.26	Amount 31.03.25	Payments	(Amount / Rs.) Amount 31.03.26
42467	Opening Balance as on 01/04/2025	1153036	6870000	Investments	7200000
406160438	Subscription & University Contribution received during the year	541119627	405060075	Subscription & University Contribution transferred to NSDL	541209491
0	Other Receipts	13	0	Other Payments	1010499
569096	Interest Received on Investments	578524			
91157	Interest on Savings Bank A/c	129916			
0	TDS Refund Received	0	47	Bank Charges	0
6220000	Investment Encashed (F.D.)	6500000	1153036	Closing balance as on 31.03.2026	61126
413083158	TOTAL	549481116	413083158	TOTAL	549481116

ASSTT. REGISTRAR (FIN.)

सहायक कुलसचिव (वित्त)
Asstt. Registrar (Finance)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007

FINANCE OFFICER

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University of Delhi
दिल्ली-110007 / Delhi-110007

TREASURER

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

UNIVERSITY OF DELHI
HALLS AND HOSTELS
BALANCE SHEET AS AT 31st MARCH, 2026

SOURCE OF FUNDS	Amount in ₹	
	Current Year	Previous Year
COURPUS/CAPITAL FUND	506557403	438690859
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	85212108	78270313
CURRENT LIABILITIES & PROVISIONS	83758137	85963465
TOTAL	675527648	602924637
APPLICATION OF FUNDS		
Fixed Assets		
Tangible Assets	62156498	49227979
Intangible Assets	1619	4829
Capital Works-In-Progress	----	----
INVESTMENT FROM EARMARKED/ENDOWMENT FUNDS		
Long Term	----	----
Short Term	18633127	16753444
INVESTMENTS- OTHERS	106170599	92357419
CURRENT ASSETS	469005172	424753077
LOANS, ADVANCES & DEPOSITS	19560633	19827889
MISCELLANEOUS EXPENDITURE	----	----
TOTAL	675527648	602924637


अनुसंधान अधिकारी, वित्त शाखा-XI
Section Officer, Finance Branch-XI
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-११०००७/Delhi-110007


Joint Finance Officer
Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-११०००७/Delhi-110007 (75)


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
HALLS AND HOSTELS
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2026

Particulars	Amount in ₹	
	Current Year	Previous Year
(A) INCOME		
Academic Receipts	80439218	73946103
Grants/Subsidies	186837299	172244760
Income From Investment	29458891	28461446
Interest Earned	1369575	1304171
Other Income	93412965	82773138
Prior Period Income	6365413	4610612
Total (A)	397883361	363340230
(B) EXPENDITURE		
Staff Payments & Benefits (Establishment Expenses)	96229181	98982420
Academic Expenses	-----	-----
Administrative and General Expenses	214157984	211927735
Transportation Expenses	2600940	343673
Repair & Maintenance	16227260	14489752
Finance Costs	151970	74859
Depreciation	6584867	6233656
Other Expenses	-----	6090
Prior Period Expenses	-----	5354278
Total (B)	335952202	337412463
Excess of Income over Expenditure/ (Expenditure over Income) (A-B)	61931159	25927767
Balance being Surplus/(Deficit) carried to Capital Fund	61931159	25927767

अनुभाग अ-11
 Section Officer, Finance Branch-XI
 दिल्ली विश्वविद्यालय
 University of Delhi

S. O. (Fin.XI)

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

Joint Finance Officer

(76)

वित्त अधिकारी / Finance Officer
 दिल्ली विश्वविद्यालय
 University of Delhi

Finance Officer

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

Treasurer

UNIVERSITY OF DELHI
HALLS AND HOSTELS
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31st MARCH 2026

				Amount in ₹	
Receipt	Current Year	Previous Year	Payment	Current Year	Previous year
I. Opening Balance			I. Expenses		
- Cash in Hand	41524	21079	(a) Establishment Expenses	114042923	115298544
- Bank Balance	99118217	96980560	(b) Academic Expenses	-----	-----
- Imprest	100200	125779	(c) Administrative Expenses	187385569	182502069
- Deposit Account	415656941	356601591	(d) Transportation Expenses	606985	367373
			(e) Repairs & Maintenance Expenses	16507548	14120374
II. Other Bank Balances/FDRs	-----	28418496	(f) Prior Period Expenses	121968	75997
III. Grants Received	186534574	172844670	II. (a) Payments against Earmarked Fund	110939158	98148643
IV. Academic Receipts	80578333	72294679	(b) Payment against Projects	-----	-----
V. Receipts against Earmarked/Endowment Funds	115002916	102517354	III. Investments and Deposits made	7371445	614147
VI. Interest Received	9251428	8200424	IV. Expenditure on Fixed Assets & Capital work-in-Progress	15140304	16613111
VII. Income from Investments	24414936	20477701	V. Finance Charges	91246	74858
VIII. Other Income	94139734	81866120	VI. Deposits and Advances	5461863	10414038
IX. Deposits and Advances	17766801	13728187	VII. Other Payments	24427665	21420169
X. Any Other Receipts	13461149	20489565	VIII. Closing Balances		
			- Cash in Hand	46189	41524
			- Bank Balance	101770810	99118217
			- Imprest	141907	100200
			- Deposit Account	472011173	415656941
Total	1056066753	974566205	Total	1056066753	974566205

अनुभाग - XI
S. O. (Fin. XI)
 Section Officer, Finance Branch-XI
 दिल्ली विश्वविद्यालय
 University of Delhi

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

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

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

