

#### 4.4.1. Percentage expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component during the last five years (in Lakhs)

The University of Delhi, during the assessment period 2018–2023, incurred more than 60% of its total expenditure on the maintenance of physical facilities and academic support facilities, excluding the salary component, which merits a grade of 4/4 in place of the currently awarded 1/4.

The actual expenditure incurred on maintenance of physical and academic support facilities, excluding the salary component, is provided in the change input section of the Re-DVV.

These figures/inputs are same as those submitted by the University of Delhi in the Self-Study Report (SSR).

In line with the definition of Criterion 4.4.1 of the SSR, the inputs are sourced from Audited Annual Accounts, with relevant entries highlighted in yellow. The accounts have been prepared in accordance with guidelines and formats set by Comptroller and Auditor General (CAG); Ministry of Education; University Grants Commission and have been audited by CAG, India. All expenditures considered are explicitly related to "maintenance of physical and academic support facilities excluding salary component" and do not cover routine administrative expenditures. It is important to note that expenses recorded under "Schedule 19: Repairs & Maintenance" do not encompass all expenses related to maintenance of physical facilities and academic support facilities. Expenditure incurred on maintenance of physical facilities and academic support facilities have also been appropriately sourced from other schedules such as "Schedule 16: Academic Expenses", "Schedule 17: Administrative and General Expenses", "University Development Fund", "ARGF", and "Institution of Eminence". A detailed cover sheet containing all calculations is included in the attached supporting document, which provides comprehensive information on all entries extracted from Audited Annual Accounts. The first and last page of the Audit Reports from the CAG of India on the accounts of the University of Delhi are also included as "Annexure-IX". For complete Audited Annual Accounts, please refer to following link: <https://www.du.ac.in/index.php?page=finance>

It's important to note that the total expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component amounts to Rs. 76487.56 lakhs, represents 60.83% of the total expenditure, which is Rs. 125745.57 lakhs.

4.4.1	Expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component year-wise during the last six years as per the Annual Accounts of the University is as under:- (INR in lakhs)				
	2018-19	2019-20	2020-21	2021-22	2022-23
	16251.63	13505.89	12594.18	14052.17	20083.68

UNIVERSITY OF DELHI						
Particulars	Annexure	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Academic Expenses</b>						
Total of Academic Expenses	ANNEXURE-I	562118283	427504772	216221660	765337471	916744953
Prior Period Academic Expenses	ANNEXURE-II	----	----	88175246	110692222	----
Less:- Magazines & Journals	ANNEXURE-I	----	----	----	-107728793	-73842348
Less:- Contractual Salary or Adhoc Salary -Teaching	ANNEXURE-I	----	----	----	-365388477	-358887243
<b>Total</b>		<b>562118283</b>	<b>427504772</b>	<b>304396906</b>	<b>402912423</b>	<b>484015362</b>
<b>Administrative and General Expenses</b>						
Total of Schedule 17	ANNEXURE-III	908848745	782505609	1370259282	1187417190	1428926768
Less:- Magazines & Journals (Schedule-17)	ANNEXURE-III	-55714707	-50734963	-89745251	----	----
Less:- Teaching Staff Contractual (Schedule-17)	ANNEXURE-III	----	----	-158543345	----	----
Less:- Non-Teaching Staff Contractual (Schedule-17)	ANNEXURE-III	----	----	-228915197	-280342043	-357705754
Less:- Contribution to Provident Fund (Schedule-17)	ANNEXURE-III	----	----	-6539611	-4282441	-3605734
Less:- Contribution to New Pension Scheme (Schedule-17)	ANNEXURE-III	----	----	-107498790	-160804975	-200839656
Prior Period Expenses	ANNEXURE-II	----	683230	7504463	2387518	----
Other Charges from UDF Account	ANNEXURE-IV	4431005	4972180	7600294	20705555	43848559
Other Charges from ARGF Account	ANNEXURE-V	5723421	5755351	3065568	3777868	5406452
Other Charges from IOE Account	ANNEXURE-VI	----	----	40217587	51347352	240928452
<b>Total</b>		<b>863288464</b>	<b>743181407</b>	<b>837405000</b>	<b>820206024</b>	<b>1156959087</b>
<b>Transportation Expenses</b>	ANNEXURE-VII	<b>10080</b>	<b>0</b>	<b>0</b>	<b>5568048</b>	<b>13549903</b>
<b>Repair &amp; Maintenance</b>	ANNEXURE-VIII	199746212	179902718	116444091	176530299	346093041
Prior Period Expenses	ANNEXURE-II	----	----	1172343	----	7751057
<b>Total</b>		<b>199746212</b>	<b>179902718</b>	<b>117616434</b>	<b>176530299</b>	<b>353844098</b>
<b>Grand Total ((INR in Rs)</b>		<b>1625163039</b>	<b>1350588897</b>	<b>1259418340</b>	<b>1405216794</b>	<b>2008368450</b>
<b>Grand Total ((INR in Lakhs)</b>		<b>16251.63</b>	<b>13505.89</b>	<b>12594.18</b>	<b>14052.17</b>	<b>20083.68</b>

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

# ANNEXURE-I

UNIVERSITY OF DELHI  
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2020

SCHEDULE 16 - ACADEMIC EXPENSES	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Laboratory Expenses	1113046	13941741	15054787	3844130	17883545	21727675
b) Field work/Participation in Conferences	----	----	----	471501	----	471501
c) Expenses on Seminars/Workshops	3377706	2954306	6332012	5220817	4661335	9882152
d) Award and Scholarships	615790	75259371	75875161	775503	78787818	79563321
e) Registration charges of institution of Eminence	----	----	----	----	----	----
d) Payment to visiting faculty	18518	----	18518	807516	----	807516
e) Examination	----	260798753	260798753	4525	427707947	427712472
f) Refund of Fees	----	2050478	2050478	----	3394239	3394239
g) Entrance Exam	----	66874041	66874041	----	17868042	17868042
f) Student Welfare Expenses	----	----	----	----	----	----
g) Admission Expenses	----	----	----	----	----	----
h) Convocation Expenses	----	----	----	----	----	----
i) Publications	----	304000	304000	46668	414966	461634
j) Stipend/means-cum-merit scholarship	----	197022	197022	----	229731	229731
k) Subscription Expenses	----	----	0	----	----	----
l) Others (specify)	----	----	0	----	----	----
<b>TOTAL</b>	<b>5125060</b>	<b>422379712</b>	<b>427504772</b>	<b>11170660</b>	<b>550947623</b>	<b>562118283</b>

  
Joint Registrar (Fin.)  


  
Finance Officer

  
Treasurer

**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2021**

			Amount in ₹			
			Current Year		Previous Year	
SCHEDULE 16 - ACADEMIC EXPENSES			Plan	Non Plan	Plan	Non Plan
a) Laboratory Expenses	1086449	9126014	10212463	1113046	13941741	15054787
b) Field work/Participation in Conferences	-----	500000	500000	-----	-----	-----
c) Expenses on Seminars/Workshops	1819347	872532	2691879	3377706	2954306	6332012
d) Award and Scholarships	-----	65087593	65087593	615790	75259371	75875161
e) Registration charges of institution of Eminence	-----	-----	-----	-----	-----	-----
d) Payment to visiting faculty	-----	-----	-----	18518	-----	18518
e) Examination	-----	134327903	134327903	-----	260798753	260798753
f) Refund of Fees	-----	265733	265733	-----	2050478	2050478
g) Entrance Exam	-----	3032089	3032089	-----	66874041	66874041
f) Student Welfare Expenses	-----	-----	-----	-----	-----	-----
g) Admission Expenses	-----	-----	-----	-----	-----	-----
h) Convocation Expenses	-----	-----	-----	-----	-----	-----
i) Publications	-----	104000	104000	-----	304000	304000
j) Stipend/means-cum-merit scholarship	-----	-----	-----	-----	197022	197022
k) Subscription Expenses	-----	-----	-----	-----	-----	-----
l) Guest Faculty	-----	-----	-----	-----	-----	-----
l) Others (specify)	-----	-----	-----	-----	-----	-----
<b>TOTAL</b>	<b>2905796</b>	<b>213315864</b>	<b>216221660</b>	<b>5125060</b>	<b>422379712</b>	<b>427504772</b>

सहायक कुलपति (वित्त-एन.ए.ए.)  
**S.O. (Finance-XI)**  
 दिल्ली विश्वविद्यालय  
 University of Delhi  
 दिल्ली-110007/Delhi-110007

  
**Joint Finance Officer (32)**  
 दिल्ली विश्वविद्यालय  
 University of Delhi  
 दिल्ली-110007 / Delhi-110007

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

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





# UNIVERSITY OF DELHI

## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2022



		Current Year		Previous Year		Amount in ₹
SCHEDULE 16 - ACADEMIC EXPENSES		UGC/Other Schemes	Total	UGC/Other Schemes	Total	
a) Chemicals & Glassware	517295	13688816	14206111	1086449	9126014	10212463
b) Repair & Maintenance of Laboratory Equipments	---	---	---	---	500000	500000
c) Seminars/Workshops/Conference Expenses	---	729278	729278	1819347	872532	2691879
d) Award and Scholarships	---	85465008	85465008	---	65087593	65087593
e) Examination	---	180151244	180151244	---	134327903	134327903
f) Refund of Fees	---	1777945	1777945	---	265733	265733
g) Entrance Exam	---	9629352	9629352	---	3032089	3032089
h) Publications	---	30000	30000	---	104000	104000
h) Magazines & Journals	---	107728793	107728793	---	89745251	89745251
i) Contractual Salary or Adhoc Salary – Teaching Staff	---	365388477	365388477	---	158543345	158543345
j) Laboratory & Scientific equipment	---	231263	231263	---	428228	428228
TOTAL	517295	764820176	765337471	2905796	462032688	464938484

*[Signature]*  
S.O (Fin - XI)

अनुभाग अधिकारी (फिन. भाग-XI)  
Section Officer (Finance-XI)  
दिल्ली विश्वविद्यालय  
University of Delhi  
दिल्ली-110007/Delhi-110007

*[Signature]*  
Joint Finance Officer  
संयुक्त वित्त अधिकारी  
Joint Finance Officer  
दिल्ली विश्वविद्यालय  
University of Delhi  
दिल्ली-110007 / Delhi-110007

*[Signature]*  
Finance Officer  
वित्त अधिकारी/Finance Officer  
दिल्ली विश्वविद्यालय  
University of Delhi  
दिल्ली-110007/Delhi-110007

*[Signature]*  
श्रीवाचक/Treasurer  
दिल्ली विश्वविद्यालय/University of Delhi  
दिल्ली-110007 / Delhi-110007



# UNIVERSITY OF DELHI

## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2023

		Current Year		Previous Year		Amount in ₹
SCHEDULE 16 - ACADEMIC EXPENSES	UGC/Other Schemes		Total	UGC/Other Schemes	Total	
a) Chemicals & Glassware	171004	17084869	17255873	517295	13688816	14206111
b) Repair & Maintenance of Laboratory Equipments	----	372409	372409	----	231263	231263
c) Seminars/Workshops/Conference Expenses	----	1650724	1650724	----	729278	729278
d) Award and Scholarships	----	89107507	89107507	----	85465008	85465008
e) Examination	----	369598047	369598047	----	180151244	180151244
f) Refund of Fees	----	----	0	----	1777945	1777945
g) Admission Expenses	----	5387086	5387086	----	9629352	9629352
h) Publications	----	643716	643716	----	30000	30000
h) Magazines & Journals	----	73842348	73842348	----	107728793	107728793
i) Salary of Teaching Staff (Adhoc/Guest Faculty)	----	358887243	358887243	----	365388477	365388477
<b>TOTAL</b>	<b>171004</b>	<b>916573949</b>	<b>916744953</b>	<b>517295</b>	<b>764820176</b>	<b>765337471</b>

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

  
**Joint Finance Officer**  
 अनुभाग/वित्त अधिकारी  
 Joint/Section Finance Officer  
 दिल्ली विश्वविद्यालय/University of Delhi  
 दिल्ली-110007/Delhi-110007

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

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

# ANNEXURE-II



**UNIVERSITY OF DELHI**

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2020**

**SCHEDULE 22: PRIOR PERIOD EXPENSES**

Particulars	Current Year				Previous Year	
	Amount in ₹					
	Plan	Non Plan	Total	Plan	Non Plan	Total
1 Establishment expenses		-	-			
2 Academic expenses						
3 Administrative expenses	123832	559398	683230			
4 Transportation expenses						
5 Repairs & Maintenance						
6 Other expenses						
7. Depreciation related to prior period				0	1298098067	1298098067
<b>Total</b>	<b>123832</b>	<b>559398</b>	<b>683230</b>	<b>0</b>	<b>1298098067</b>	<b>1298098067</b>

  
Joint Registrar (Fin.)  



  
Finance Officer

  
Treasurer

**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2021**

**SCHEDULE 22: PRIOR PERIOD EXPENSES**

Particulars	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1 Establishment expenses	----	206858591	206858591	----	-----	-----
2 Academic expenses	----	88175246	88175246	----	-----	-----
3 Administrative expenses (Printing & Binding)	----	7504463	7504463	123832	559398	683230
4 Transportation expenses	----	-----	-----	----	-----	-----
5 Repairs & Maintenance	----	1172343	1172343	----	-----	-----
6 Other expenses	----	-----	-----	----	-----	-----
7 Depreciation related to prior period	----	73654896	73654896	----	-----	-----
<b>Total</b>	----	<b>377365539</b>	<b>377365539</b>	<b>123832</b>	<b>559398</b>	<b>683230</b>

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

  
**Joint Finance Officer**  
 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 / Delhi-110007



**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2022**



**SCHEDULE 22: PRIOR PERIOD EXPENSES**

Amount in ₹

Particulars	Current Year			Previous Year		
	UGC/Other Schemes		Total	UGC/Other Schemes		Total
1 Establishment expenses	----	----	----	----	206858591	206858591
2 Academic expenses	----	110692222	110692222	----	88175246	88175246
3 Administrative expenses (Printing & Binding)	----	2387518	2387518	----	7504463	7504463
4 Transportation expenses	----	----	----	----	----	----
5 Repairs & Maintenance	----	----	----	----	1172343	1172343
6 Depreciation related to prior period	----	1791728	1791728	----	73654896	73654896
<b>Total</b>	----	<b>114871468</b>	<b>114871468</b>	----	<b>377365539</b>	<b>377365539</b>

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

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

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

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



# UNIVERSITY OF DELHI

## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2023

### SCHEDULE 22: PRIOR PERIOD EXPENSES

Amount in ₹

Particulars	Current Year		Previous Year	
	UGC/Other Schemes	Total	UGC/Other Schemes	Total
1 Establishment expenses	----	0	----	0
2 Academic expenses	279289534	279289534	110692222	110692222
3 Administrative expenses	----	----	2387518	2387518
4 Hon. To Non-Teaching (NCWEB)	4284755	4284755	----	----
5 Repairs & Maintenance	2517716 5233341	7751057	----	----
6. Depreciation related to prior period	81482203	81482203	1791728	1791728
<b>Total</b>	<b>2517716 370289833</b>	<b>372807549</b>	<b>114871468</b>	<b>114871468</b>

  
 अनुभाग अधिकारी (वि. शाखा XI)  
 S.O (Fin) XI  
 दिल्ली विश्वविद्यालय  
 University of Delhi  
 दिल्ली-110007/Delhi-110007

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

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

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

# ANNEXURE-III



UNIVERSITY OF DELHI  
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2020

SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
<b>A Infrastructure</b>						
a) Electricity and Power	----	287293600	287293600	----	278513967	278513967
b) Water charges	----	5911971	5911971	----	39352754	39352754
c) Insurance	----	----	0	----	----	0
d) Rent, Rates and Taxes (including property tax)	----	46989161	46989161	----	49119817	49119817
<b>B) Communication</b>						
e) Postage and Telephone	41218	5381747	5422965	27	5563631	5563658
f) Telephone, Fax and Internet Charges	----	----	0	----	----	0
g) Connectivity Expenses	----	38010229	38010229	29500	78108511	78138011
<b>C) Others</b>						
h) Printing and Stationery (consumption)	306886	15852215	16159101	873651	41603929	42477580
i) Travelling and Conveyance Expenses	79071	10079020	10158091	2163807	8298998	10462805
j) Hospitality	158004	----	158004	337381	----	337381
k) Auditors Remuneration	----	----	0	----	----	0
l) Legal & Professional Charges	----	15379060	15379060	----	9104699	9104699
m) Advertisement and Publicity	----	30956	30956	----	127140	127140
n) Magazines & Journals	----	50734963	50734963	57000	55657707	55714707
o) Watch & Ward Expenses	----	130791128	130791128	----	89426950	89426950
p) House Keeping Expenses	----	93285126	93285126	----	107227171	107227171
q) Games & Sports	----	2223488	2223488	----	8225305	8225305
r) Medical Expenses	----	51648907	51648907	----	96926926	96926926
s) Others/Contingency	296809	28012050	28308859	1395440	36734434	38129874
<b>TOTAL</b>	<b>881988</b>	<b>781623621</b>	<b>782505609</b>	<b>4856806</b>	<b>903991939</b>	<b>908848745</b>

  
Joint Registrar (Fin.)  


  
Finance Officer

  
Treasurer

**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2021**

Amount in ₹						
<b>SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES</b>						
	<b>Current Year</b>			<b>Previous Year</b>		
	<b>Plan</b>	<b>Non Plan</b>	<b>Total</b>	<b>Plan</b>	<b>Non Plan</b>	<b>Total</b>
<b>A Infrastructure</b>						
a) Electricity and Power	—	202788678	202788678	—	287293600	287293600
b) Water charges	—	58398888	58398888	—	5911971	5911971
c) Insurance	—	—	—	—	—	—
d) Rent, Rates and Taxes (including property tax)	—	52294102	52294102	—	46989161	46989161
<b>B) Communication</b>						
e) Postage and Telephone	—	4383402	4383402	41218	5381747	5422965
f) Telephone, Fax and Internet Charges	—	—	—	—	—	—
g) Connectivity Expenses	—	76415980	76415980	—	38010229	38010229
<b>C) Others</b>						
h) Printing and Stationery (consumption)	—	9437643	9437643	306886	15852215	16159101
i) Travelling and Conveyance Expenses	—	3123467	3123467	79071	10079020	10158091
j) Hospitality	—	—	—	158004	—	158004
k) Auditors Remuneration	—	—	—	—	—	—
l) Legal & Professional Charges	—	7278888	7278888	—	15379060	15379060
m) Advertisement and Publicity	—	—	—	—	30956	30956
n) Magazines & Journals	—	89745251	89745251	—	50734963	50734963
o) Watch & Ward Expenses	—	155222316	155222316	—	130791128	130791128
p) House Keeping Expenses	—	104164559	104164559	—	93285126	93285126
q) Games & Sports	—	3569759	3569759	—	2223488	2223488
r) Medical Expenses	—	53463266	53463266	—	51648907	51648907
s) Others/Contingency	1127078	47349061	48476139	296809	28012050	28308859
<b>D) Contractual/Adhoc Staff Salaries</b>						
t) Teaching Staff	—	158543345	158543345	—	—	—
u) Non-Teaching Staff	—	228915197	228915197	—	—	—
v) Contribution to Provident Fund	—	6539611	6539611	—	—	—
w) Contribution to New Pension Scheme	—	107498790	107498790	—	—	—
<b>TOTAL</b>	<b>1127078</b>	<b>1369132204</b>	<b>1370259282</b>	<b>881988</b>	<b>781623621</b>	<b>782505609</b>

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

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

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

  
Treasurer  
University of Delhi  
दिल्ली-110007 / Delhi-110007



# UNIVERSITY OF DELHI

## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2022



Amount in ₹

SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES	Current Year			Previous Year		
	UGC/Other Schemes		Total	UGC/Other Schemes		Total
<b>A Infrastructure</b>						
a) Electricity and Power	----	225446070	225446070	----	202788678	202788678
b) Water charges	----	4881252	4881252	----	58398888	58398888
c) Rent, Rates and Taxes (including property tax)	----	69383968	69383968	----	52294102	52294102
<b>B) Communication</b>						
d) Postage and Telephone	----	4506405	4506405	----	4383402	4383402
e) Connectivity Expenses	----	45349261	45349261	----	76415980	76415980
<b>C) Others</b>						
f) Printing and Stationery (consumption)	80789	17281846	17362635	----	9437643	9437643
g) Legal & Professional Charges	----	12512936	12512936	----	7278888	7278888
h) Advertisement and Publicity	----	131439	131439	----	----	----
i) Watch & Ward Expenses	----	146028521	146028521	----	155222316	155222316
j) House Keeping Expenses	----	110342704	110342704	----	104164559	104164559
k) Games & Sports	----	3343891	3343891	----	3569759	3569759
l) Medical Expenses	----	61001594	61001594	----	53463266	53463266
m) Others/Contingency	271161	41425894	41697055	1127078	47349061	48476139
<b>D) Contractual/Adhoc Staff Salaries</b>						
n) Non-Teaching Staff	----	280342043	280342043	----	228915197	228915197
o) Contribution to Provident Fund	----	4282441	4282441	----	6539611	6539611
p) Contribution to New Pension Scheme	----	160804975	160804975	----	107498790	107498790
<b>TOTAL</b>	<b>351950</b>	<b>1187065240</b>	<b>1187417190</b>	<b>1127078</b>	<b>1117720140</b>	<b>1118847218</b>

*[Signature]*  
S.O. (Fin. XI)  
Section Officer (Finance-XI)  
दिल्ली विश्वविद्यालय  
University of Delhi  
दिल्ली-110007/Delhi-110007

*[Signature]*  
Joint Finance Officer  
जॉइंट फाइनेंस ऑफिसर  
दिल्ली विश्वविद्यालय  
University of Delhi  
दिल्ली-110007 / Delhi-110007

(33)

*[Signature]*  
Finance Officer  
वित्त अधिकारी / Finance Officer  
दिल्ली विश्वविद्यालय  
University of Delhi  
दिल्ली-110007 / Delhi-110007

*[Signature]*  
Treasurer  
कोषाध्यक्ष / Treasurer  
दिल्ली विश्वविद्यालय / University of Delhi  
दिल्ली-110007 / Delhi-110007





# UNIVERSITY OF DELHI

## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2023

		Current Year		Previous Year		Amount in ₹
SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES	UGC/Other Schemes		Total	UGC/Other Schemes	Total	
<b>A Infrastructure</b>						
a) Electricity and Power	----	290127339	290127339	----	225446070	225446070
b) Water charges	----	12088127	12088127	----	4881252	4881252
c) Rent, Rates and Taxes (including property tax)	----	63359421	63359421	----	69383968	69383968
<b>B) Communication</b>						
d) Postage and Telephone	----	3658468	3658468	----	4506405	4506405
e) Connectivity Expenses	----	36707678	36707678	----	45349261	45349261
<b>C) Others</b>						
f) Printing and Stationery (consumption)	34754	20520539	20555293	80789	17281846	17362635
g) Legal & Professional Charges	----	20006983	20006983	----	12512936	12512936
h) Advertisement and Publicity	----	0	0	----	131439	131439
i) Watch & Ward Expenses	----	166834619	166834619	----	146028521	146028521
j) House Keeping Expenses	----	115686882	115686882	----	110342704	110342704
k) Games & Sports	----	8025380	8025380	----	3343891	3343891
l) Medical Expenses	----	59303832	59303832	----	61001594	61001594
m) Others/Contingency	4432599	65989003	70421602	271161	41425894	41697055
<b>D) Contractual/Adhoc Staff Salaries</b>						
n) Non-Teaching Staff	----	357705754	357705754	----	280342043	280342043
o) Contribution to Provident Fund	----	3605734	3605734	----	4282441	4282441
p) Contribution to New Pension Scheme	469023	200370633	200839656	----	160804975	160804975
<b>TOTAL</b>	<b>4936376</b>	<b>1423990392</b>	<b>1428926768</b>	<b>351950</b>	<b>1187065240</b>	<b>1187417190</b>

*Joint*  
अनुमान अधिकारी (वित्त शाखा-XI)  
Secy (Finance-XI)  
दिल्ली विश्वविद्यालय  
University of Delhi  
दिल्ली-110007/Delhi-110007

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

(33)

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

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

# ANNEXURE-IV



**University Development Fund A/c no. 10851300320**  
**RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2020**

		Amount in ₹
Particulars	2019-20	2018-19
<b>(a) Opening Balance of the funds:</b>		
(i) Bank Balance		
(a) Current Account		
(b) Saving Account	20630470	15386029
(c) Fixed Deposit	3059000000	2560000000
(ii) Interest accrued but not due	84567009	81490594
(iii) TDS's Refundable by Bank	16960905	501982
(iv) Advance	24613096	27109210
(v) Loan to Misc. A/cs/CSIR A/cs/UGC Fellowship A/cs	30000000	30000000
(vi) Investment in Govt. Securities/Banks(8% Taxable Bond)	174000000	174000000
<b>Total (a)</b>	<b>3409771480</b>	<b>2888487815</b>
<b>(b) Additions to the Fund:-</b>		
(i) Donations \Grants		
(ii) Income received from investments made out of Funds	164191155	104866756
(iii) Other additions (specify nature)		
- Interest on Bank account	709513	628783
- Accrued Interest on Investment	125684825	84567009
- DU Development Fund fee	383115320	331240690
- Others (Overhead Income & Intt. On Advance)	3330865	6123657
<b>Total (b)</b>		
<b>TOTAL (a+b)</b>	<b>677031678</b>	<b>527426895</b>
<b>(c) Utilisation\Expenditure towards objectives of funds</b>	<b>4086803158</b>	<b>3415914710</b>
<b>(i) Capital Expenditure</b>		
<b>Fixed Assets</b>		
1 Building		
2 Furniture & Fixtures	0	0
3 Scientific Equipments	0	507600
4 Computer	0	0
5 Library Books		
6 Buses, vans etc.	0	496797
7 Cars, Scooters etc.		
8 Plant and machinery including A.C./Gen.Fire Ext, Tel, Telv. Etc.	0	
9 Musical Instruments	0	57781
10 Sports Equipments	0	17304
11 Mahatma Gandhi Statue		
<b>Total (i)</b>	<b>0</b>	<b>0</b>
<b>(ii) Revenue Expenditure</b>		
A Salaries, Wages and allowances etc.	342812	
B Other Administrative expenses	4972180	632743
(1) Chemical \Consumables		4431005
(2) Expenses on Seminars\Workshop		
(3) Other : Grants to Institutions	0	
<b>Total (ii)</b>	<b>5314992.4</b>	<b>0</b>
<b>Total C ( (i) + (ii) )</b>	<b>5314992.4</b>	<b>5063748</b>
<b>Net Balance as at the year end (a+b-c)</b>	<b>4081488165</b>	<b>6143230</b>
<b>Net\Closing Balance represented by</b>		
(i) Bank Balance		
(a) Current Account		
(b) Saving Account	119908796	20630470
(c) Fixed Deposit	3616827765	3059000000
(ii) Investment in Govt. Securities/Banks(8% Taxable Bond)	174000000	174000000
(iii) Share		
(iv) Advance	20868379	24613096
(v) TDS's Refundable by Bank	24200400	16960905
(vi) Interest accrued but not due	125684825	84567009
(vii) Loan to Misc. A/cs/CSIR A/cs/UGC Fellowship A/cs	0	30000000
	<b>4081488165</b>	<b>3409771480</b>

Dealing Asstt.

Section Officer

Joint Registrar (Finance)

**UNIVERSITY OF DELHI**  
University Development Fund A/c no. 1085130032D  
**STATEMENT OF ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

		Amount in ₹	
Particulars		2021-22	2020-21
(a)	Opening Balance of the funds	4441477662	4081488165
(b)	Additions to the Fund:-		
	(i) Donations \Grants		
	(ii) Income received from Investments made out of Funds	161030653	140644491
	(iii) Other additions (specify nature)		
	- Interest on Bank account	367742	617800
	- Accrued Interest on Investment	72901853	67001372
	- DU Development Fund fee	400877187	234990747
	- Others (Overhead Income & Intt. On Advance)	1776844	3204891
	Total (b)	636954279	446459301
	<b>TOTAL (a+b)</b>	<b>5078431940</b>	<b>4527947466</b>
(c)	Utilisation \Expenditure towards objectives of funds		
	(i) Capital Expenditure		
	Fixed Assets		
1	Building	22082721	6072623
2	Furniture & Fixtures	1492139	0
3	Scientific Equipments	496937	0
4	Computer	4579500	35388
5	Computer Software	23334162	
6	Library Books	72137	
7	Buses, vans etc.		
8	Cars, Scooters etc.		
9	Plant and machinery including A.C. \Gen. Fire Ext, Tel. Telv. Etc.	705932	4094406
10	Musical Instruments	0	
11	Office Equipments	487584	
	Total (i)	53251112	47052079
	(ii) Revenue Expenditure		
A	Salaries, Wages and allowances etc.	0	1159748
B	(1) Other Administrative expenses	20705555	7600294
	(2) Grants to Institutions	0	30657683
	Total (ii)	20705555	39417725
	Total C { (i) + (ii) }	73956667	86469804
	Net Balance as at the year end (a+b-c)	5004475274	4441477661
	Net \Closing Balance represented by		
	(i) Bank Balance		
	(a) Current Account		
	(b) Saving Account	2269297	14078275
	(c) Fixed Deposit	4695000000	4119000000
	(ii) Investment in Govt. Securities \Banks (8% Taxable Bond)	174000000	174000000
	(iii) Share	0	0
	(iv) Advance	19514113	38901428
	(v) TDS's Refundable by Bank	40790011	28496587
	(vi) Interest accrued but not due	72901853	67001372
		5004475274	4441477662

Dealing Asstt.

Section Officer

Joint Finance Officer



UNIVERSITY DELHI FOUNDATION  
STATEMENT OF ACCOUNT AS ON 31st MARCH 2023

Amount in ₹

		2023-24	2022-23
		5711621665	5004475274
(a)	Opening Balance of the funds		
(b)	Additions to the Fund:-		157093290
	(i) Donations/Grants	258128595	
	(ii) Income received from Investments made out of Funds		1893542
	(iii) Other additions (specify nature)	1097950	139589420
	- Interest on Bank account	158163798	573371688
	- Accrued Interest on Investment	556849119	2251801
	- DU Development Fund fee	56829	
	- Others (Overhead Income Sale of Coins & Postage Stamp and)		
		982096291	874199741
	Total (b)	6693717956	5878675015
	TOTAL (a+b)		
(c)	Utilisation/Expenditure towards objectives of funds		
	(i) Capital Expenditure		
	Fixed Assets:		
	1 Building	17063405	26655308
	2 Furniture & Fixtures	27250812	5576229
	3 Scientific Equipments	379720	2499825
	4 Computer	11592397	7487324
	5 Library Books	2107834	1453900
	6 E-Books & Journals	0	434731
	7 Capital Work-in Progress (Building)	86929102	0
	8 Plant and machinery including A.C./Gen Fire Ext. Tel. Telv. Etc.	0	8287450
	9 Musical Instruments	239751	254452
	10 Office Equipments	1759323	48837014
	Total (i)	149292344	101486233
	(ii) Revenue Expenditure		
A	Salaries, Wages and allowances etc.	61042780	8659149
B	(1) Other Administrative expenses:	111469270	17476734
	(a) Journals & Periodicals/Online Data Base	121137158	35189410
	(b) Repair & Maintenance		
	(c) Office Expenses		
	(2) Grants to Institutions	5000000	
	(a) To University Delhi Foundation	10000000	
	(b) To Udhmodya Foundation	34500000	4241824
	(c) To South Delhi Campus (Misc. Account)	10500000	
	(d) To Colleges	2002517	
	(e) To University Guest House	576817	
	(f) To DU Social Centre Co Education School	366228542	65587117
	Total (ii)	505520886	167063350
	Total C (i) + (ii)	6188197070	5711621665
	Net Balance as at the year end (a+b-c)		
	Net/Closing Balance represented by		
	(i) Bank Balance	2180150	1245820
	(a) Saving Account	5824573518	5285000000
	(b) Fixed Deposit		174000000
	(ii) Investment in Govt. Securities/Banks(8% Taxable Bond)	3000000	3000000
	(iii) Share (University Delhi Foundation & Udhmodya Foundation)		
	(iv) Advance	87710171	22099918
	(a) Advance against Building Project (C P W D)	24621755	
	(b) Advance against Building Project (N B C C. India Ltd)	661525	1624302
	(c) Other Advance		20000000
	(v) Temp. Loan to IOE	79277153	65062205
	(vi) TDS's Refundable	166163798	139589420
	(vii) Interest accrued but not due	6188197070	5711621665

Senior Assistant

Section Officer

Joint Finance Officer

# ANNEXURE-V

Type of A/c: Savings

		Amount in Rs. 2019-20	Amount in Rs. 2018-19
	<b>Particulars</b>		
(a)	<b>Opening Balance of the funds</b>		
	(i) Balance as per Cash Book		
	(a) In Current Account	70907367	23291854
	(b) In Saving Account	145000000	136000000
	(c) In Fixed Deposit	109000000	109000000
	(ii) Investment in Govt. Securities\Bank		
	(iii) Shares		
	(iv) Advances		
	(v) Accrued Interest	640146	7169774
	<b>Total (a)</b>	<b>325547513</b>	<b>275461628</b>
(b)	<b>Additions to the Fund:-</b>		
	(i) Fee	66047770	9100567
	(ii) Donations \Grants\Receipts /		
	(iii) Income received from Investment	22748750	15967035
	(iv) Other additions (specify nature-N.C.W.E.B.)	42594730	34802400
	- Interest on Bank account	2612893	359238
	-Accrued Interest on Investment for the year 2019-20	2902617	640146
	Other Receipts (related to Previous Years & Uncash Cheque)	7137863	0
	<b>Total (b)</b>	<b>144044623</b>	<b>60869386</b>
	<b>TOTAL (a+b)</b>	<b>469592136</b>	<b>336331014</b>
(c)	<b>Utilisation\Expenditure towards objectives of funds</b>		
	<b>(i) Capital Expenditure</b>		
	<b>Fixed Assets</b>		
	1 Building		
	2 Furniture & Fixtures		
	3 Equipments	199950	702535
	4 Computer	628312	676357
	5 Lib. Books	0	1854274
	<b>Total (i)</b>	<b>828262</b>	<b>3233166</b>
	<b>(ii) Revenue Expenditure</b>		
A	Refund of Fee		
B	Salaries, Wages and allowances etc.	24000	3600
C	Other Administrative expenses	1064655	1826915
	(1)Cooprative Teaching		
	(2) Chemical \Consumables\Royalty\Contingency		
	(3) Expenses on Seminars\Workshop	4378865	4381404
	(4) othe bank Charges & Security Refunded	1228020	398678
	(5) Miscellaneous Expenditure	1943	14048
	Others - IBT	122523	925691
	<b>Total (ii)</b>	<b>6820006</b>	<b>7550338</b>
	<b>Total C { (i) + (ii) }</b>	<b>7648268</b>	<b>10783502</b>
	<b>Net Balance as at the year end (a+b-c)</b>	<b>461943868</b>	<b>325547513</b>
	<b>Net\Closing Balance represented by</b>		
	(i) Balance as per Cash Book		
	(a) In Current Account		
	(b) In Saving Account (Flexi Deposit)		
	(c) In Fixed Deposit	184800111	70907367
	(ii) Investment in Govt. Securities\Banks	164500000	145000000
	(iii) Tds Refundable	109000000	109000000
	(iv) Interest accrued but not due till 31 <sup>st</sup> March, 2020	741140	0
		2902617	640146
		<b>461943868</b>	<b>325547513</b>

*Butan*  
Section Officer  
Finance Br. - XII

A.R. Finance  
University of Delhi



Type of A/c: Savings

	Particulars	Amount in Rs.	Amount in Rs.
		2021-22	2020-21
(a)	Opening Balance of the funds	549901321	461943868
(b)	Additions to the Fund:-		
	(i) Fee	128481008	43134162
	(ii) Donations \Grants\Receipts /		
	(iii) Income received from Investment	22298133	18069770
	(iv) Other additions (specify nature-N.C.W.E.B.)	37563600	22365600
	- Interest on Bank account	294351	1289364
	- Accrued Interest on Investment for the year 2021-22	8755519	8981353
	- Others (specify)		
	<b>Total (b)</b>	<b>197392611</b>	<b>93840249</b>
	<b>TOTAL (a+b)</b>	<b>747293932</b>	<b>555784117</b>
(c)	Utilisation\Expenditure towards objectives of funds		
	(i) Capital Expenditure		
	Fixed Assets		
	1 Building		
	2 Furniture & Fixtures	533950	
	3 Equipments	1434600	236680
	4 Computer	1238398	1472810
	5 Lib. Books		
	<b>Total (i)</b>	<b>3206948</b>	<b>1709290</b>
	(ii) Revenue Expenditure		
A	Refund of Fee	377936	1622292
B	Salaries, Wages and allowances etc.	931266	1107938
C	Other Administrative expenses		
	(1)Cooprative Teaching		
	(2) Chemical \Consumables\Royalty\Contingency\Misc expenses	2533103	1263239.72
	(3) Expenses on Seminars/Workshop	866529	176872
	(4) bank Charges	300	3164.24
	Others - IBT		
	<b>Total (ii)</b>	<b>4709134</b>	<b>4173506</b>
	<b>Total C { (i) + (ii) }</b>	<b>7916082</b>	<b>5882796</b>
	<b>Net Balance as at the year end (a+b-c)</b>	<b>739377850</b>	<b>549901321</b>
	Net\Closing Balance represented by		
	(i) Balance as per Cash Book		
	(a) In Current Account		
	(b) In Saving Account (Flexi Deposit)	69190243	90945028.49
	(c) In Fixed Deposit	550000000	340000000
	(ii) Investment in Govt. Securities\Banks	109000000	109000000
	(iii) Tds Refundable	2432088	974940
	(iv) Interest accrued but not due till 31 <sup>st</sup> March, 2022	8755519	8981353
		<b>739377850</b>	<b>549901321</b>

*B. K. Sin*  
Section Officer  
Finance Br. - XII

*D. R. (Finance)*  
University of Delhi

Account No: 10861300636 (ARGF) Name of the Bank with address: SBI, D.U.

Type of A/c: Savings

		Amount in Rs. 2023-24	Amount in Rs. 2022-23
	<b>Particulars</b>		
(a)	<b>Opening Balance of the funds</b>		
	(i) Balance as per Cash Book		
	(a) In Current Account	18096459.65	69190243
	(b) In Saving Account	725000000	550000000
	(c) In Fixed Deposit	109000000	109000000
	(ii) Investment in Govt. Securities\Bank	0	0
	(iii) Shares	5505219	2432088
	(iv) Advances/TDS refundable	5863840	8755519
	(v) Accrued Interest	863465519	739377850
	<b>Total (a)</b>		
(b)	<b>Additions to the Fund:-</b>	69343953	68879093
	(i) Fee		
	(ii) Donations \Grants\Receipts /	61257118	37553110
	(iii) Income received from Investment	0	20710800
	(iv) Other additions (specify nature-N.C.W.E.B.)	70508	111915
	- Interest on Bank account	13003437	5863840
	- Accrued interest on Investment	4000	2648000
	Others (specify) EVM charges	14050	46374
	other Misc.receipts	143693066	135813132
	<b>Total (b)</b>	1007158585	876190982
	<b>TOTAL (a+b)</b>		
(c)	<b>Utilisation\Expenditure towards objectives of funds</b>		
	<b>(i) Capital Expenditure</b>		
	<b>Fixed Assets</b>	1986639	
1	Building	489314	
2	Furniture & Fixtures	2849648	1189292
3	Equipments	958817	3436400
4	Computer	2911374	
5	capital work in progress	9195792	4625692
	<b>Total (i)</b>		
	<b>(ii) Revenue Expenditure</b>	23950	682913
A	Refund of Fee	608612	1693320
B	Salaries, Wages and allowances etc.	10011632	
C	OIDAR Services		
	(1) Cooperative Teaching	1392389	3974652
	(2) Chemical \Consumables\Royalty\Contingency	781327	748587
	(3) Expenses on Seminars\Workshop	10148	300
	(4) othe bank Charges & Security Refunded	0	0
	(5) Miscellaneous Expenditure		
	Others - IBT	12818011	7099772
	<b>Total (ii)</b>	22013803	11725464
	<b>Total C { (i) + (ii) }</b>	985144781	863465519
	<b>Net Balance as at the year end (a+b-c)</b>		
	<b>Net\Closing Balance represented by</b>		
	(i) Balance as per Cash Book		
	(a) In Current Account	10557819.67	18096459.65
	(b) In Saving Account (Flexi Deposit)	952577176	725000000
	(c) In Fixed Deposit	0	109000000
	(ii) Investment in Govt. Securities\Banks	6034483	5505219
	(iii) Tds Refundable	13003437	5863840
	(iv) Interest accrued but not due till 31 <sup>st</sup> March, 2024	2971865	0
	(V) advance to CPWD	985144781	863465519

yearwise outstanding TDS

2020-21 = Rs. 233800

2022-23 = Rs. 3073131

2023-24 =Rs. 2727552

Total Rs. 6034483

Section Officer  
Finance Br. - XII

D.R. Finance  
University of Delhi

# ANNEXURE-VI



**INSTITUTE OF EMINENCE**  
**ACCOUNT NO. :-022701004262**

**STATEMENT OF ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

Amount in ₹

	Particulars	2021-22	2020-21
(A)	Opening Balance of the funds	233510678	0
(B)	Additions to the Fund:-		
	(i) Donations \Grants	650700000	266150000
	(ii) Income received from Investments made out of Funds	0	0
	(iii) Other additions	102000	5000000
	- Interest on Bank account	9528686	7751645
	- Accrued Interest on Investment		0
	Total (b)	660330686	278901645
	<b>TOTAL (a+b)</b>	<b>893841364</b>	<b>278901645</b>
(C.)	Utilisation/Expenditure towards objectives of funds		
	(i) Capital Expenditure		
	Building		
	Furniture & Fixture	2777597	203910
	Scientific Equipment		3744918
	Computer	554939	343378
	Computer Software	19116	881174
	Library Books		
	Total (i)	3351652	5173380
	(ii) Revenue Expenditure		
a	Salaries, Wages and allowances etc.	5860046	
b	Other Administrative expenses		
	(1) Chemicals/Consumables	51347352	40217587
	(2) Grants to Institutions	8170944	
		65378342	40217587
	Total C ( (i) + (ii) )	68729994	45390967
	<b>Net Balance as at the year end (a+b-c)</b>	<b>825111370</b>	<b>233510678</b>
	Net/Closing Balance represented by		
	(i) Bank Balance		
	(a) Current Account		
	(b) Saving Account	698371936	233510678
	(c) Fixed Deposit		0
	(ii) Amount payable by IOE	(4,48,216)	
	(iii) Advances	127187650	0
	<b>Total</b>	<b>825111370</b>	<b>233510678</b>

Dealing Person

Section Officer

O.S.D.

Officer on Special Duties  
विशेष कार्य के अधिकारी  
Institution of Eminence  
प्रतिष्ठान सर्वज्ञान  
University Of Delhi  
दिल्ली विश्वविद्यालय  
110007  
110007

## RECEIPTS AND PAYMENTS A/C FOR THE YEAR ENDED 31st MARCH, 2024

	Particulars	Amount (Rs.)	Amount (Rs.)
		2023-24	2022-23
(a)	<b>Opening Balance of the funds</b>	19,21,80,066.53	82,51,11,370.00
	Adjustment of Advance paid to NBCC reclassified from Expenses incurred in 22-23	70,20,29,000.00	-
	<b>Gross Opening</b>	<b>89,42,09,066.53</b>	<b>82,51,11,370.00</b>
(b)	<b>Additions to the Fund:-</b>		
	(i) Donations/Grants	1,76,95,50,000.00	64,99,99,964.00
	(ii) SERB Grants	-	10,00,000.00
	(iii) Other additions (Entry Fee & Ground Fee)		
	- Interest on Bank Account (Liability towards Ministry)	45,74,862.00	1,64,68,543.00
	- Interest on Bank Account (Self Capital)	10,448.00	-
	- Interest on NBCC	1,97,22,423.00	-
	- Accrued Interest on Investment for the year 2023-24	4,31,339.00	-
	- Miscellaneous receipt(Fees, tender fee)	1,33,000.00	2,13,899.00
	- Others (specify)		
	Grant Received from ICSSR to DSPPG (IOE)	4,50,000.00	-
	<b>Total (b)</b>	<b>1,79,48,72,072.00</b>	<b>66,76,82,406.00</b>
	<b>TOTAL (a+b)</b>	<b>2,68,90,81,138.53</b>	<b>1,49,27,93,776.00</b>
(c)	<b>Utilisation/Expenditure towards objectives of funds</b>		
	<b>(i) Capital Expenditure</b>		
	<b>Fixed Assets</b>		
1	Building	-	-
2	Furniture & Fixtures	27,81,569.00	4,77,04,972.00
3	Office Equipments	5,21,65,607.00	21,19,675.00
4	Scientific Equipments	16,38,18,821.92	6,30,70,006.00
5	Computer	86,24,484.00	28,44,663.00
6	Library Books(Including E-Books)	26,09,84,170.93	21,84,03,698.11
7	Computer Software	3,83,75,960.00	26,93,055.00
8	Buses, Vans, etc	-	-
9	Cars, Scooters etc.	-	-
10	Plant and Machinery including A.C./Gen. Fire Ext. Tel. Etc.	51,77,760.00	-
11	Musical Instruments	-	-
12	Sports Equipments	-	-
13	Work In Progress	34,40,34,415.00	59,93,24,600.00
14	Advance in Previous against work in Progress	-	10,27,04,400.00
	<b>Total (i)</b>	<b>87,59,42,787.85</b>	<b>1,03,98,65,069.11</b>
	<b>(ii) Revenue Expenditure</b>		
A	Salaries, Wages and allowances etc.	-	-
B	Other Administrative expenses	-	24,09,28,452.36
	(1) Chemical/Consumables	-	-
	(2) Expenses on Seminars/Workahop	-	-
	(3) Other (Specify) Bank Charges & Security Refunded	34,31,30,567.77	1,98,20,188.00
	(As Per Annexure-1)		
	<b>Total (ii)</b>	<b>34,31,30,567.77</b>	<b>26,07,48,640.36</b>



(iii) Utilisation		
Loan Repayment to Delhi University	2,00,00,000.00	-
<b>Total (iii)</b>	<b>2,00,00,000.00</b>	<b>-</b>
<b>Total C { (I) + (II) }</b>	<b>1,21,90,73,355.62</b>	<b>1,30,06,13,709.47</b>
<b>Net Balance as at the year end (a+b-c)</b>	<b>1,47,00,07,782.91</b>	<b>19,21,80,066.53</b>
<b>Net/Closing Balance represented by</b>		
(i) Balance as per Cash Book		
(a) In Current Account	-	-
(b) In Saving Account	4,27,56,952.91	20,36,80,066.53
(c) In Fixed Deposit	23,97,65,827.00	-
(ii) Investment in Govt. Securities/Banks	-	-
(iii) Shares	-	-
(iv) Amount Payable by I.O.E	-10,00,00,000.00	-2,00,00,000.00
(v) Advances	85,00,000.00	85,00,000.00
Other Advances to NBCC	1,11,55,07,804.00	-
Other Advances to CPWD	16,30,36,040.00	-
(vi) Interest accrued but not due till 31st March, 2024	3,88,205.00	-
(vii) TDS receivable	43,134.00	-
(vii) Cash (Imprest Account)	9,820.00	-
<b>Total</b>	<b>1,47,00,07,782.91</b>	<b>19,21,80,066.53</b>

*mayk*  
Dealing Person

*[Signature]*  
Section Officer

*[Signature]* 17/5/24  
Head of Branch / Deptt.

विभाग अधिकारी (वित्त)  
Section Officer (Finance)  
प्रतिष्ठित संस्थान  
Institution of Eminence  
दिल्ली विश्वविद्यालय  
University of Delhi  
दिल्ली-110007  
Delhi-110007

Officer on Special Duties  
विशेष कार्या में अधिकारी  
Institution of Eminence  
प्रतिष्ठित संस्थान  
University Of Delhi  
दिल्ली विश्वविद्यालय  
Delhi-110007  
दिल्ली-110007

# ANNEXURE-VII

**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2020**

SCHEDULE - 18 TRANSPORTATION EXPENSES	Amount in ₹		
	Current Year		
	Plan	Non Plan	Total
Previous Year			
	Plan	Non Plan	Total
1 Vehicles (owned by institution)	----	----	-
a) Running expenses	----	----	-
b) Repairs & maintenance	----	----	-
c) Insurance expenses	----	----	-
2 Vehicles taken on rent/lease	----	----	-
a) Rent/lease expenses	----	----	-
3 Vehicle (Taxi) hiring expenses	-	----	-
		10080	10080
<b>Total</b>	-	-	-
	10080	0	10080

*S.R.*  
**Joint Registrar (Fin.)**  
*h.l.*

*[Signature]*  
**Finance Officer**

*[Signature]*  
**Treasurer**



**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2022**



		Current Year		Previous Year	
SCHEDULE - 18 TRANSPORTATION EXPENSES		UGC/Other Schemes	Total	UGC/Other Schemes	Total
1 Vehicles (owned by institution)					
a) Running expenses	----	1087105	1087105	----	----
b) Repairs & maintenance	----	471586	471586	----	1080197
c) Insurance expenses	----	170936	170936	----	----
2 Vehicles taken on rent/lease					
a) Rent/lease expenses	----	----	----	----	----
3 Vehicle (Taxi) hiring expenses					
	----	760959	760959	----	----
4 Travelling & Transportation Expenses					
	----	3077462	3077462	----	3123467
<b>Total</b>	----	<b>5568048</b>	<b>5568048</b>	----	<b>4203664</b>

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

**Joint Finance Officer**  
संयुक्त वित्त अधिकारी  
Joint 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**  
कांषाध्यक्ष/Treasurer  
दिल्ली विश्वविद्यालय/University of Delhi  
दिल्ली-110007 / Delhi-110007





**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2023**

		Current Year		Previous Year	
SCHEDULE - 18 TRANSPORTATION EXPENSES		UGC/Other Schemes	Total	UGC/Other Schemes	Total
1 Vehicles (owned by institution)					
a) Running expenses	----	1275102	1275102	----	1087105
b) Repairs & maintenance	----	818905	818905	----	471586
c) Insurance expenses	----	90853	90853	----	170936
2 Vehicles taken on rent/lease					
a) Rent/lease expenses	----	----	----	----	----
3 Vehicle (Taxi) hiring expenses	----	1527617	1527617	----	760959
4 Travelling & Transportation Expenses	----	9837426	9837426	----	3077462
<b>Total</b>	----	<b>13549903</b>	<b>13549903</b>	----	<b>5568048</b>

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

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

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

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

# ANNEXURE-VIII

**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2020**

Amount in ₹

SCHEDULE - 19 REPAIRS & MAINTENANCE	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Buildings	----	156203504	156203504	----	166799115	166799115
b) Furniture & Fixtures	7670	4122414	4130084	----	8836462	8836462
c) Plant & Machinery	----	11734864	11734864	----	1072562	1072562
d) Office Equipment	87920	1854362	1942282	2016712	4586700	6603412
e) Computers	192940	2578509	2771449	330288	5239421	5569709
f) Laboratory & Scientific equipment	----	326698	326698	----	1206911	1206911
g) Audio Visual equipment	----	----	0	----	----	0
h) Cleaning Material & services	----	----	0	----	----	0
i) Book binding charges	----	----	0	----	----	0
j) Gardening	----	1548861	1548861	----	8794016	8794016
k) Estate Maintenance	----	----	0	----	----	0
l) Vehicles	----	1244976	1244976	----	864025	864025
m) Others (Specify)	----	----	0	----	----	0
<b>Total</b>	<b>288530</b>	<b>179614188</b>	<b>179902718</b>	<b>2347000</b>	<b>197399212</b>	<b>199746212</b>

  
**Joint Registrar (Fin.)**  


  
**Finance Officer**

  
**Treasurer**

**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2021**

Amount in ₹						
SCHEDULE - 19 REPAIRS & MAINTENANCE	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Buildings	-----	105393739	105393739	-----	156203504	156203504
b) Furniture & Fixtures	-----	3616955	3616955	7670	4122414	4130084
c) Plant & Machinery	-----	5173113	5173113	-----	11734864	11734864
d) Office Equipment	259532	66406	325938	87920	1854362	1942282
e) Computers	-----	-----	-----	192940	2578509	2771449
f) Laboratory & Scientific equipment	-----	428228	428228	-----	326698	326698
g) Audio Visual equipment	-----	-----	-----	-----	-----	-----
h) Cleaning Material & services	-----	-----	-----	-----	-----	-----
i) Book binding charges	-----	-----	-----	-----	-----	-----
j) Gardening	-----	425921	425921	-----	1548861	1548861
k) Estate Maintenance	-----	-----	-----	-----	-----	-----
l) Vehicles	-----	1080197	1080197	-----	1244976	1244976
m) Others (Specify)	-----	-----	-----	-----	-----	-----
<b>Total</b>	<b>259532</b>	<b>116184559</b>	<b>116444091</b>	<b>288530</b>	<b>179614188</b>	<b>179902718</b>

  
**S.O. (Fin - XI)**  
 सहायक उपनिवेश (फिन-सहायक-XI)  
 दिल्ली विश्वविद्यालय  
 University of Delhi  
 दिल्ली-110007 / Delhi-110007

  
**Joint Finance Officer**  
 संयुक्त वित्त अधिकारी  
 दिल्ली विश्वविद्यालय  
 University of Delhi  
 दिल्ली-110007 / Delhi-110007 (35)

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

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





**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2022**



Amount in ₹						
SCHEDULE - 19 REPAIRS & MAINTENANCE	Current Year			Previous Year		
	UGC/Other Schemes		Total	UGC/Other Schemes		Total
a) Buildings	-----	151753739	151753739	-----	105393739	105393739
b) Furniture & Fixtures	5357	6675169	6680526	-----	3616955	3616955
c) Plant & Machinery	-----	15571245	15571245	-----	5173113	5173113
d) Office Equipment	48823	21660	70483	259532	66406	325938
e) Computers	8665	-----	8665	-----	-----	-----
f) Gardening	-----	2445641	2445641	-----	425921	425921
<b>Total</b>	<b>62845</b>	<b>176467454</b>	<b>176530299</b>	<b>259532</b>	<b>114676134</b>	<b>114935666</b>

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

*[Signature]*  
**Joint Finance Officer**  
संयुक्त वित्त अधिकारी  
Joint Finance Officer  
दिल्ली विश्वविद्यालय  
University of Delhi  
दिल्ली-110007 / Delhi-110007

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

*Nal K*  
**Treasurer**  
कोषाध्यक्ष/Treasurer  
दिल्ली विश्वविद्यालय/University of Delhi  
दिल्ली-110007 / Delhi-110007



# UNIVERSITY OF DELHI

## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2023

Amount in ₹

SCHEDULE - 19 REPAIRS & MAINTENANCE	Current Year			Previous Year		
	UGC/Other Schemes		Total	UGC/Other Schemes		Total
a) Buildings	----	317737091	317737091	----	151753739	151753739
b) Furniture & Fixtures	----	8005406	8005406	5357	6675169	6680526
c) Plant & Machinery	6325	16928976	16935301	----	15571245	15571245
d) Office Equipment	11800	103678	115478	48823	21660	70483
e) Computers	----	18100	18100	8665	----	8665
f) Gardening	----	3281665	3281665	----	2445641	2445641
<b>Total</b>	<b>18125</b>	<b>346074916</b>	<b>346093041</b>	<b>62845</b>	<b>176467454</b>	<b>176530299</b>

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

  
**Joint Finance Officer**  
 संगणक प्रणाली विभाग अधिकारी  
 Joint Finance Officer  
 दिल्ली विश्वविद्यालय/University of Delhi  
 दिल्ली-110007/Delhi-110007

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

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

# ANNEXURE-IX

**Separate Audit Report of the Comptroller and Auditor General of India on the  
Accounts of the University of Delhi and its 13 Maintained Institutions for the year  
ended 31<sup>st</sup> March 2019**

We have audited the attached Balance Sheet of the University of Delhi as at 31 March 2019, Income & Expenditure Account and Receipts and Payments Accounts for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 39(1) of the Delhi University Act No. VIII of 1922. These financial statements include the accounts of University of Delhi, University Press, Hall and Hostels and 13 Maintained Institutions of University of Delhi. These financial statements are the responsibility of the Management of University of Delhi. Our responsibility is to express an opinion on these financial statements based on our audit.

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

We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

Based on our audit, we report that:

- i. We have obtained all the information and explanations, subject to the observation in the report, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. The Balance Sheet, Income & Expenditure Account and Receipts & Payments Accounts dealt with by this report have been drawn up in the format prescribed by the Government of India, Ministry of Human Resource Development subject to the observations in the report.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by University of Delhi and 13 Maintained Institutions of University of Delhi in so far as it appears from our examination of such books subject to observations incorporated in the report.
- iv. We further report that:

**Part I**

**University of Delhi**

**A. General**

**A.1 Bank-Reconciliation:**

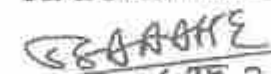


- Comments No. A. 1.2, B. 1.1 and E on the accounts of Aryabhata College,
- Comments No. A.2.1 (i) on the accounts of Miranda House,
- Comments No. A. 1.1, A. 1.2, C.2, C.3 & C.4 on the accounts of Ram Lal Anand College,
- Comments No. A.2.2 on the accounts of Dyal Singh College Morning and other significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India;

a. In so far as they relate to the Balance Sheet of the state of affairs of the University of Delhi and its 13 Maintained Institutions as at 31<sup>st</sup> March 2019; and

b. In so far as they relate to the Income and Expenditure Account of the deficit in respect of University of Delhi, Dyal Singh College Evening, Ram Lal Anand College, Dyal Singh College, Ramanujan College, University College of Medical Sciences, Deshbandhu College, College of Vocational Studies, Agricultural Economics Research Centre, Kirori Mal College, Aryabhata College Miranda House and surplus in case of School of Open Learning and Vallabhbhai Patel Chest Institute for the year ended on that date.

For & on behalf of C&AG of India

  
04 DE 2020

Director General of Audit

(Home, Education and skill development)

Place: New Delhi  
Date: 4.9.2020

**Separate Audit Report of the Comptroller and Auditor General of India on the Accounts  
of University of Delhi and its 13 Maintained Institutions  
for the year ended 31<sup>st</sup> March 2020**

We have audited the attached Balance Sheet of the University of Delhi as at 31 March 2020, Income & Expenditure Account and Receipts and Payments Accounts for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 39(1) of the Delhi University Act No. VIII of 1922. These financial statements include the accounts of University of Delhi, University Press, Hall and Hostels and 13 Maintained Institutions of University of Delhi. These financial statements are the responsibility of the Management of University of Delhi. Our responsibility is to express an opinion on these financial statements based on our audit.

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

We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

Based on our audit, we report that:

- i. We have obtained all the information and explanations, subject to the observation in the report, which to the best of our knowledge and belief were necessary for the purpose of our audit:
- ii. The Balance Sheet, Income & Expenditure Account and Receipts & Payments Accounts dealt with by this report have been drawn up in the format prescribed by the Government of India, Ministry of Education subject to the observations in the report.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by University of Delhi and 13 Maintained Institutions of University of Delhi in so far as it appears from our examination of such books subject to observations incorporated in the report.
- iv. We further report that:

**Part I**

**University of Delhi**

**A. Balance Sheet**

**A.1 Application of Funds (Assets)**

**A.1.1 Fixed Assets (Schedule 4) – Rs. 366.09 crore**

**Capital Works in Progress – Rs. 12.29 crore**

The above includes the following capital works amounting to Rs. 12.05 crore which had been completed and taken over by the University and the same were presently operational.

a. in so far as they relate to the Balance Sheet of the state of affairs of the University of Delhi and its 13 Maintained Institutions as at 31 March 2020; and

b. in so far as they relate to the Income and Expenditure Account of the deficit in respect of University of Delhi, Dyal Singh College Evening, RamLal Anand College, Ramanujan College, University College of Medical Sciences, Deshbandhu College, College of Vocational Studies, Agricultural Economics Research Centre, Kirori Mal College, Aryabhata College, School of Open Learning and Vallabhbhai Patel Chest Institute, Miranda House and surplus in case of Dyal Singh College for the year ended on that date.

For & on behalf of C&AG of India

45.5.10.2021

Place: New Delhi

Date:

Director General of Audit  
(Home, Education and Skill Development)



**Separate Audit Report of the Comptroller and Auditor General of India on the  
Accounts of University of Delhi (DU) and its 13 Maintained Institutions  
for the year ended 31<sup>st</sup> March 2021**

We have audited the attached Balance Sheet of University of Delhi as at 31 March 2021, Income & Expenditure Account and Receipts and Payments Accounts for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 39(1) of the Delhi University Act No. VIII of 1922. These financial statements include the accounts of University of Delhi, University Press and Hall and Hostels. These financial statements are the responsibility of the Management of University of Delhi. Our responsibility is to express an opinion on these financial statements based on our audit.

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

We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

Based on our audit, we report that:

- i. We have obtained all the information and explanations, subject to the observation in the report, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- ii. The Balance Sheet, Income & Expenditure Account and Receipts & Payments Accounts dealt with by this report have been drawn up in the format prescribed by the Government of India, Ministry of Education subject to the observations in the report.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by University of Delhi and its 13 Maintained Institutions in so far as it appears from our examination of such books subject to observations incorporated in the report.

iv. We further report that:

**A. Balance Sheet**

**A.1 Application of Funds (Assets)**

**A.1.1 Fixed Assets (Schedule 4) – Rs. 770.45 crore**

The University had made addition of Rs. 156.83 crore to Building by adjustment of advances given to various executing agencies in the previous years. The final adjustments bills/expenditure details relating to adjustment of advances of Rs.156.83 crore have not been furnished to audit due to which audit could not verify the adjustment of advances of Rs.156.83 crore.

**B. Receipt and Payment Account**

During the year 2020-21 the College received grants-in-aid of Rs. 60.53 crore. It had an opening balance of grant-in-aid of Rs. 27.21 crore. Out of total income of Rs. 87.74 crore the college utilized Rs. 66.78 crore (Revenue Expenditure Rs. 66.78 crore and Capital Expenditure: Rs. Nil) and amount of Rs. 4.96 crore was refunded to UGC leaving an unspent balance of Rs. 16.00 crore as on 31<sup>st</sup> March 2021.

### 13. College of Vocational Studies

#### A. Grants-in-aid

During the year 2020-21 College of Vocational Studies received Grants-in-aid of Rs. 28.99 crore from UGC. It had opening balance of grant-in-aid of Rs. 33.44 crore as on 1 April 2020, and earned interest income of Rs. 1.34 crore during 2020-21. Out of the total funds of Rs. 63.77 crore, the College utilized Rs. 26.15 crore and refunded Rs. 9.53 crore to UGC leaving a balance of Rs. 28.09 crore as on 31<sup>st</sup> March 2021.

#### Management Letter

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

v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet Income and Expenditure Account and Receipts and Payments Accounts dealt with by this report were in agreement with the books of accounts.

vi. In our opinion and to the best of our information and according to the explanation given to us, the financial statements of University of Delhi and its 13 Maintained Institutions, read together with the Significant Accounting Policies and Notes on Accounts and subject to:

- Comment No. A.1.1 of University of Delhi Accounts
- Comment No. A.1.2 on the accounts of Deshbandhu College,
- Comments No. A.1.1 & A.2.1 on the accounts of Dyal Singh College,

and other significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:

a. in so far as they relate to the Balance Sheet of the state of affairs of the University of Delhi and its 13 Maintained Institutions as at 31 March 2021; and

b. in so far as they relate to the Income and Expenditure Account of the deficit in respect of University of Delhi, Dyal Singh College Evening, Rai Lal Anand College, Ramanujan College, University College of Medical Sciences, Deshbandhu College, Agricultural Economics Research Centre, Kirori Mal College, Aryabhata College, School of Open Learning and Vallabhbhai Patel Chest Institute and surplus in case of College of Vocational Studies, Miranda House, Dyal Singh College for the year ended on that date.

For & on behalf of C&AG of India

Place: New Delhi

Date:

26.4.2022  
Director General of Audit  
(Home, Education and Skill Development)



**Separate Audit Report of the Comptroller and Auditor General of India  
on the Accounts of University of Delhi (DU) and its Maintained Institutions  
for the year ended 31<sup>st</sup> March 2022**

We have audited the attached Balance Sheet of University of Delhi and its Maintained Institutions as at 31 March 2022, Income & Expenditure Account and Receipts and Payments Accounts for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 39(1) of the Delhi University Act No. VIII of 1922. These financial statements include the accounts of University of Delhi, University Press and Hall and Hostels and its 13 maintained Institutions. These financial statements are the responsibility of the Management of University of Delhi. Our responsibility is to express an opinion on these financial statements based on our audit.

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

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

i. We have obtained all the information and explanations, subject to the observation in the report, which to the best of our knowledge and belief were necessary for the purpose of our audit:

ii. The Balance Sheet, Income & Expenditure Account and Receipts & Payments Accounts dealt with by this report have been drawn up in the format prescribed by the Government of India, Ministry of Education subject to the observations in the report.

iii. In our opinion, proper books of accounts and other relevant records have been maintained by University of Delhi and its Maintained Institutions in so far as it appears from our examination of such books subject to observations incorporated in the report.

iv. We further report that:

**A. Balance Sheet**

**A.1 Sources of Funds (Liabilities)**

College of Vocational Studies, University of Delhi received Grants-in-aid of Rs. 23.00 crore from UGC during the financial year 2021-22. It had opening balance of grant-in-aid of Rs. 28.09 crore as on 1 April 2021, interest income of Rs. 1.01 crore during 2021-22. Out of the total funds of Rs. 52.10 crore, the College utilized Rs. 25.34 crore and refunded Rs. 2.00 crore to UGC leaving a balance of Rs. 24.76 crore as on 31<sup>st</sup> March 2022.

### Management Letter

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

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet Income and Expenditure Account and Receipts and Payments Accounts dealt with by this report were in agreement with the books of accounts.
- vi. In our opinion and to the best of our information and according to the explanation given to us, the financial statements of University of Delhi and its Maintained Institutions, read together with the Significant Accounting Policies and Notes on Accounts and subject to significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:
  - a. in so far as they relate to the Balance Sheet of the state of affairs of the University of Delhi and its Maintained Institutions as at 31 March 2022; and
  - b. in so far as they relate to the Income and Expenditure Account of the deficit in respect of University of Delhi, Dyal Singh College Evening, Ral Lal Anand College, Ramanujan College, University College of Medical Sciences, Deshbandhu College, Agricultural Economics Research Centre, Kirori Mal College, Aryabhatta College, School of Open Learning College of Vocational Studies, Miranda House and Dyal Singh College and surplus in case of Vallabhbhai Patel Chest Institute for the year ended on that date.

**For and on behalf of the C & AG of India**



**Director General of Audit  
Central Expenditure**

**Place: New Delhi**

**Date:**





**Separate Audit Report of the Comptroller and Auditor General on the Accounts of University of Delhi and its Maintained Institutions  
for the year ended 31 March 2023**

We have audited the attached Balance Sheet of University of Delhi (DU/University) and its Maintained Institutions as on 31 March 2023, Income & Expenditure Accounts and Receipts and Payments Accounts for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 39(1) of DU Act No. VIII of 1922. These financial statements include the accounts of DU, its Hall & Hostels and Maintained Institutions. These financial statements are the responsibility of the management of DU.

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

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

(i) We have obtained all the information and explanations, subject to the observations in the report, which to the best of our knowledge and belief were necessary for the purpose of our audit.

(ii) The Balance Sheet, Income & Expenditure Account and Receipts & Payments Accounts dealt with by this report have been drawn up in the format prescribed by the Government of India, Ministry of Education, subject to the observations in the report.

(iii) In our opinion, proper books of accounts and other relevant records have been maintained by DU in so far as it appears from our examination of such books subject to observations incorporated in the report.

(iv) We further report that:

**Part-A**

**A. Balance Sheet**

**A.1 Sources of Funds**

**A.1.1 Corpus/Capital Fund (Schedule 1): Rs. (-) 2388.36 crore**



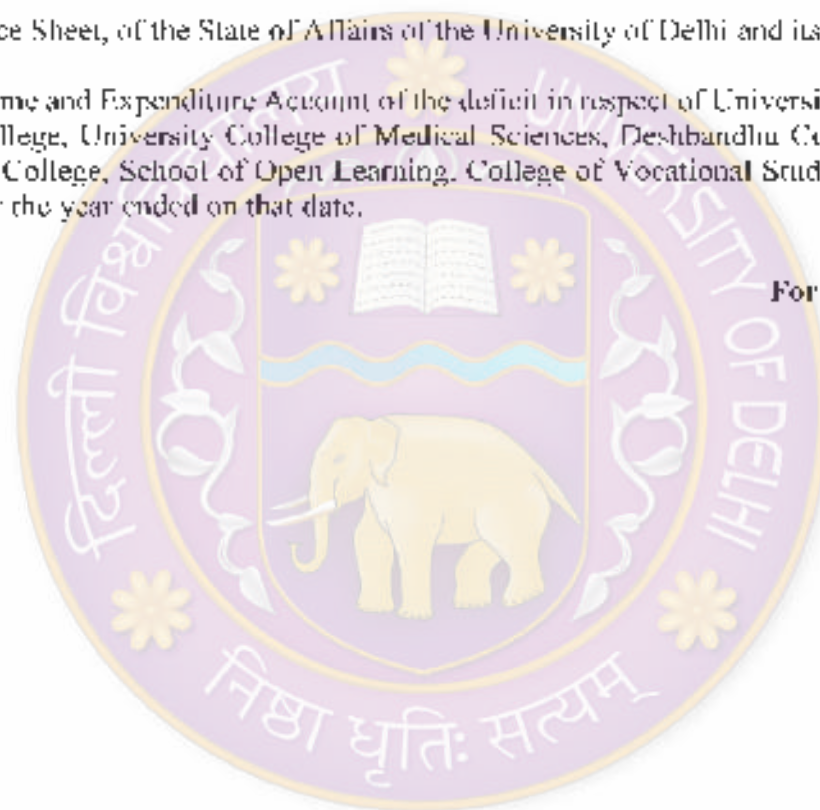
vi. In our opinion and to the best of our information and according to the explanation given to us, the said financial statements read together with the Accounting Policy and Notes on Accounts and subject to the significant matters stated above and other matters mentioned in Annexure to this Report give a true and fair view **except Kirori Mal College which do not give true and fair view** in conformity with accounting principles generally accepted in India; and

(a) In so far as it relates to the Balance Sheet, of the State of Affairs of the University of Delhi and its Maintained Institutions as at 31<sup>st</sup> March 2023; and

(b) In so far as they relate to the Income and Expenditure Account of the deficit in respect of University of Delhi, Dyal Singh College Evening, Ral Lal Anand College, Ramanujan College, University College of Medical Sciences, Deshbandhu College, Agricultural Economics Research Centre, Kirori Mal College, Aryabhata College, School of Open Learning, College of Vocational Studies, Miranda House, Dyal Singh College and Vallabhbhai Patel Chest Institute for the year ended on that date.

Place: New Delhi

Date:



For and on behalf of the C & AG of India

Director General of Audit  
(Central Expenditure)