

UNIVERSITY OF DELHI
ANNUAL ACCOUNTS FOR THE YEAR 2017-18

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UNIVERSITY OF DELHI
BALANCE SHEET AS AT 31st MARCH, 2018

EC dated 29.03.2019
Appendix-I
Resolution No. 19

Particulars	Schedule	Amount in ₹	
		Current Year	Previous Year
SOURCES OF FUNDS			
CORPUS/CAPITAL FUND	1	-----	-----
DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS	2	6812347938	5895188592
CURRENT LIABILITIES & PROVISIONS	3	27366821395	26472963908
TOTAL		34179169333	32368152500
APPLICATION OF FUNDS			
FIXED ASSETS			
Tangible Assets	4	1302350394	1445275815
Intangible Assets		2190247	3192579
Capital Works-in-Progress		4065825877	4065825877
INVESTMENT FROM EARMARKED / ENDOWMENT FUNDS	5	883083000	247983000
INVESTMENT – OTHERS	6	-----	-----
CURRENT ASSETS	7	12067138607	11451056645
LOANS, ADVANCES & DEPOSITS	8	3223753863	3341361463
CORPUS/CAPITAL FUND		12634827345	11813457121
TOTAL		34179169333	32368152500

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Treasurer

UNIVERSITY OF DELHI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2018

Particulars	Schedule	Amount in ₹	
		Current Year	Previous Year
INCOME			
Academic Receipts	9	1079933933	954040785
Grants / Subsidies	10	5268907887	4535349679
Income from Investment	11	38074029	44491931
Interest Earned	12	2907044	10757610
Other Income	13	67821287	62984521
Prior Period Income	14	----	----
Increase /Decrease in Stock		----	31819874
TOTAL (A)		6457644180	5639444400
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	5207492367	5533672533
Academic Expenses	16	565335417	503322960
Administrative and General Expenses	17	860614848	805128377
Transportation Expenses	18	1402609	6936509
Repairs & Maintenance	19	157267464	199850205
Finance costs	20	469669	443563
Depreciation	4	351441789	414037702
Expenditure on Grants, Subsidies etc.	21	336578401	161486328
Prior Period Expenses	22	-----	1195708575
Increase /Decrease in Stock		5925876	-----
TOTAL (B)		7486528440	8820586752
Balance being excess of Income over Expenditure/ (Expenditure over Income)		(1028884260)	(3181142352)
(A- B)			
Transferred to / from Designated Fund			
Balance being Surplus/(Deficit) carried to Capital Fund		(1028884260)	(3181142352)

Significant Accounting Policies

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Contingent Liabilities and Notes to Accounts

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

EC dated 29.03.2019
Appendix-I
Resolution No. 19

		Amount in ₹	
SCHEDULE 1 - CAPITAL FUND		Current Year	Previous year
Balance at the beginning of the year		(11813457121)	(10424548997)
Add: Contributions towards Corpus/Capital Fund - Plan A/c		----	----
Add: Contributions towards Corpus/Capital Fund		----	----
Add: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure			
(a) Plan Accounts	116788962		1661021233
(b) Non-Plan Accounts	65898724	182687686	71957191
Add: Assets Purchased out of Earmarked Funds			1732978424
(a) Miscellaneous Accounts	6220593		8393305
(b) Other Earmarked Funds	4534471	10755064	4324697
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution			
Add: Assets Donated/Gifts Received	778		1199
Add: Assets of Project Closed	14399432		30189637
Add: Other Additions	----	14400210	----
Add: Adjustment related to unspent Balance		----	16705058
Less: W.D.V. of Assets disposed off during the year		(328924)	(358092)
Add: Excess of Income over expenditure/(Excess of Expenditure over Income) transferred from the Income & Expenditure Accounts		(1028884260)	(3181142352)
Balance at the year end		(12634827345)	(11813457121)

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

SCHEDULE 2 - DESIGNATED/EARMARKED/ENDOWMENT FUNDS

Amount in ₹

Particulars	Funds wise breakup				Total	
	Misc. A/c	Publication	Endowment Funds	Other Earmarked	Current Year	Previous Year
A.						
a) Opening balance	580751781	5518426	796391387	4512526998	5895188592	5357432601
b) Additions during the year	-----	-----	-----	-----	-----	-----
c) Income from investments made of the funds	14191656	309804	50088078	178272037	242861575	209094062
d) Accrued Interest on Investments/Advances	28433218	60725	8489008	120340469	157323421	180372505
e) Interest on Savings Bank a/c	214739	9843	798312	4852838	5875732	9367793
f) Other additions (specify nature)	432138676		6990105	482538562	921667343	602595542
Total(A)	1055730069	5898798	862756890	5298530904	7222916663	6358862503
B.						
Utilization/Expenditure towards objectives of funds						
ii) Capital Expenditure	6220593	-----	-----	4534471	10755064	12718002
ii) Revenue Expenditure	287651293	0	8633997	103528371	399813661	450955909
Total(B)	293871886	0	8633997	108062842	410568725	463673911
Closing balance at the year end (A-B)	761858183	5898798	854122893	5190468062	6812347938	5895188592
Represented by						
Cash And Bank Balances						
Current Accounts	4456292	-----	-----	-----	4456292	16275001
Saving Accounts	34926667	938073	46850886	223629563	306345189	415614087
Investments	18000000	300000	319800000	544900000	883000000	247900000
Fixed Deposit	661541755	4600000	478900000	4227085850	5372127605	4924450148
Interest accrued but not due	37961615	60725	8489007	123556734	170068082	197205013
Shares	-----	-----	83000	-----	83000	83000
Other Loan & Advances	6581890	-----	-----	30293578	36875468	19261808
Loan from UDF to Misc	-----	-----	-----	30000000	30000000	60000000
LC Margin	-----	-----	-----	-----	-----	3951000
Electricity Deposits	-----	-----	-----	9409500	9409500	9409500
TDS's refundable	-----	-----	-----	1592838	1592838	1039035
Maintainance grant a/c	(1610036)				(1610036)	
Total	761858183	5898798	854122893	5190468062	6812347938	5895188592

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

SCHEDULE 2A - ENDOWMENT FUNDS

											Amount in ₹
1. Sr. No.	2. Name of the Endowment	Opening Balance		Additions during the Year		Total		Closing Balance			Total (10+11)
		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	
1	Sir Shankar Lal Instt. Of Music (298355)	2273923	263672	1129	189327	2275052	452999	92322	2275052	360677	2635729
2	Shri Sri Ram Chair in physics (298399)	7061549	1916598	1652	689735	7063201	2606333	0	7063201	2606333	9669534
3	Shri Shankar Lal Chair in Chemistry (298402)	7893989	2138008	4130	750124	7898119	2888132	0	7898119	2888132	10786251
4	IFC Chair in Faculty of Mgmt. studies (298683)	13863470	3999880	0	1322478	13863470	5322358	59	13863470	5322299	19185769
5	SP Jain Advanced Mgmt. Research (299041)	1959645	469475	0	175502	1959645	644977	6	1959645	644971	2604616
6	Pt. Man Mohan Nath Dhar (298956)	1265507	328745	0	129281	1265507	458026	0	1265507	458026	1723533
7	Professorship in Economics (298741)	12971931	3663423	0	1251408	12971931	4914830	59	12971931	4914771	17886702
8	Publication of Orient Insect (299416)	550899	132908	0	51159	550899	184067	0	550899	184067	734966
9	DU Endowment Fund (299733)	229306904	36029474	6210467	19762949	235517371	55792423	2268099	235517371	53524324	289041695
10	Pt. Man Mohan Krishan Kaul (299880)	1527132	380392	0	150153	1527132	530545	0	1527132	530545	2057677
11	Book Grant RTL (300228)	274625362	57064957	545160	24184354	275170522	81249311	5511928	275170522	75737383	350907905
12	DU Amway Professorship in Enter. Dev. (300705)	11437894	2878013	0	1044024	11437894	3922037	59	11437894	3921978	15359872
13	Cluster Innovation Centre Corpus Fund	100357419	21526315	225000	9668418	100582419	31194733	255484	100582419	30939249	131521668
14	MHRD IPR CHAIR	503902	0	2567	6488	506469	6488	505981	488	6488	6976
Total		665599526	130791861	6990105	59375398	672589631	190167259	8633997	672083650	182039243	854122893

Notes

- The total of Columns 3 & 4 will appear as the opening balance in the column "Endowment Funds" in Schedule 2, of Earmarked Funds forming part of the Balance Sheet.
- 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)
- 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 31-03-2018

EC dated 29.03.2019
Appendix-I
Resolution No. 19

SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS	Amount in ₹	
	Current year	Previous Year
A. CURRENT LIABILITIES		
1. Deposits from staff	-----	-----
2. Deposits from students	-----	-----
3. Sundry Creditors		
a) For Goods	25943604	13051003
b) Others	-----	-----
4. Deposit-others (including EMD, Security Deposit)	378068	378068
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS)		
a) Other Bodies Transaction	5321264	2027012
b) Duties & Taxes	1258258	16853
6. Other Current Liabilities		
a) Salaries	-----	-----
b) Receipts against Sponsored Projects	1499877620	1386557463
c) Receipts against Sponsored Fellowships & Scholarships	95731206	73570373
d) Unutilized Grants	5587750339	5721197188
e) Amount refundable to UGC	18198383	17029739
f) Grants in advance	-----	-----
g) Other funds	163053237	84622514
h) Other liabilities	11580180	468858
Total (A)	7409092159	7298919071
B. Provisions		
1. For Taxation	-----	-----
2. Gratuity	1246794419	1120240441
3. Superannuation Pension	17828303630	16984796238
4. Accumulated Leave Encashment	873230725	1054065434
5. Trade Warranties/Claims	-----	-----
6. Others (Specify)/Expenses Payable	9400462	14942724
Total (B)	19957729236	19174044837
Total (A+B)	27366821395	26472963908

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

SCHEDULE - 3 (a) SPONSORED PROJECTS

Amount in ₹

1	2	3	4	5	6	7	8
Sr. No.	Name of the Project	Opening Balance		Receipts/Recoveries during the year	Total	Expenditure during the year	Closing Balance
		Credit	Debit				Credit Debit
1	Research Scheme A/c (298650)	435663889		160158608	595822497	139797503	456024994
2	IASE Scheme A/c (Educ) (295853)	2352045		0	2352045	1449221	902824
3	Research Scheme A/c (SDC) (546386)	632203846		301681819	933885665	225078911	708806754
4	B.R.A. Project A/c (298264)	38810932		44248245	83059177	27936366	55122811
5	Young Research Scientist A/c (298593)	248642813		62082024	310724837	76266726	234458111
6	CEMDE\Bio-Diversity Park (DDA)	28883938		95720069	124604007	80041881	44562126
Total		1386557463		663890765	2050448228	550570608	1499877620

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 31-03-2018

SCHEDULE 3(b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

							Amount in ₹
Sr. No	Name of Sponsor	Opening Balance As on 01.04.17		Transactions During the year		Closing Balance As On 31.03.18	
1	2	3	4	5	6	7	8
		CR.	DR.	CR.	DR.	CR.	DR.
1	CSIR Fellowship (298413)	41326905		13182764	13943231	40566438	
2	UGC Fellowship (298560)	0	31192212	62555846	22284448	9079186	
3	Other Bodies Scholarship (298707)	27286597		66796370	53198831	40884136	
4	CSIR Fellowship (SDC) (545269)	1456326		664917	590374	1530869	
5	UGC Fellowship (SDC) (545258)	3500545		246872	76840	3670577	
Total		73570373	31192212	143446769	90093724	95731206	0

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).

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

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

	Amount in ₹	
	Current Year	Previous Year
A. Plan grants: Government of India		
Balance B/F		
Add: Receipts during the year		
Total(a)	0	0
Less: Refunds		
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure		
Total (b)	0	0
Unutilized carried forward (a-b)	0	0
B. UGC grants Plan		
Balance B/F	5721197188	7146469470
Add: Receipts during the year	260850724	507825821
Total(c)	5982047912	7654295291
Less: Refunds	0	
Less: Utilized for Revenue Expenditure	277508611	272076870
Less: Utilized for Capital Expenditure	116788962	1661021233
Total (d)	394297573	1933098103
Unutilized carried forward (c-d)	5587750339	5721197188

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

			Amount in ₹
C. UGC Grants non-Plan			
Balance B/F		0	
Add: Receipts during the year		5057298000	4335230000
	Total(e)	5057298000	4335230000
Less: Refunds		0	0
Less: Utilized for Revenue Expenditure		4991399276	4263272809
Less: Utilized for Capital Expenditure		65898724	71957191
	Total (f)	5057298000	4335230000
Unutilized carried forward (e-f)		0	0
D. Grants from state govt.			
Balance B/F		0	0
Add: Receipts during the year		0	0
	Total(g)	0	0
Less: Refunds			
Less: Utilized for Revenue Expenditure		0	0
Less: Utilized for Capital Expenditure		0	0
	Total (h)	0	0
Unutilized carried forward (g-h)		0	0
Grand Total(A+B+C+D)		5587750339	5721197188


Notes:-

Unutilized grants includes advances on Capital Account

Unutilized grants include grants received in advance for the next year

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


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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

SCHEDULE 4 - FIXED ASSETS

										Amount in ₹
Sr.No.	Assets Heads	Rate of Dep	W.D.V. at the beginning of the year	Additions during the year	Deductions\Sale during the year	Cost\Value at the year end	Depreciation Related to prior period	Depreciation for the year	W.D.V. as at 31.03.2018	W.D.V. as at 31.03.2017
1	Land		19716892	0	0	19716892		0	19716892	19716892
2	Site Development/Minor work		0	0	0	0		0	0	0
3	Buildings	5%	691697004	5490684	0	697187688		34859384	662328304	691697004
4	Roads & Bridges		0	0	0	0		0	0	0
5	Tube wells & Water Supply		0	0	0	0		0	0	0
6	Sewerage & Drainage		0	0	0	0		0	0	0
7	Electrical installation and equipment		0	0	0	0		0	0	0
8	Plant & Machinery	20%	219993978	25211289	225548	244979719		48995944	195983775	219993978
9	Scientific & Laboratory Equipment	40%	123076630	104826369	12001	227890998		91156399	136734599	123076630
10	Office Equipment		0	0	0	0		0	0	0
11	Audio Visual Equipment	50%	447349	1008616	1	1455964		727982	727982	447349
12	Computers & Peripherals	40%	259172441	16363405	17125	275518721	0	110207489	165311232	259172441
13	Furniture, Fixtures & Fittings	25%	92609267	14468332	42933	107034665		26758666	80275999	92609267
14	Sports Equipment	50%	28773	0	0	28773		14387	14386	28773
15	Vehicles	25%	1327316	27163	0	1354479		338620	1015860	1327316
16	Lib. Books & Scientific Journals	50%	33896165	39997879	31316	73862728		36931363	36931365	33896165
17	Small Value Assets		0	0	0	0		0	0	0
18	Work of Art		3310000	0	0	3310000		0	3310000	3310000
Total (A)			1445275815	207393737	328924	1652340628	0	349990234	1302350394	1445275815
19	Capital Work in Progress (B)		4065825877	0	0	4065825877		0	4065825877	4065825877
Sr.No.	Intangible Assets	Rate of Dep	W.D.V. at the beginning of the year	Additions during the year	Deductions\Sale during the year	Cost\Value at the year end	Depreciation Related to prior period	Amortization for the year	W.D.V. as at 31.03.2018	W.D.V. as at 31.03.2017
20	Computer Software	40%	3158138	449223	0	3607361		1442945	2164416	3158138
21	E-journals	25%	0	0	0	0		0	0	0
22	Patents	25%	34441	0	0	34441		8610	25831	34441
Total (C)			3192579	449223	0	3641802		1451555	2190247	3192579
Grand Total (A+B+C)			5514294271	207842960	328924	5721808307	0	351441789	5370366519	5514294271
Previous year (2016-17)			5348511377	1775887262	358092	7124040546	1195708575	414037702	5514294271	

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 14 include transfer from Work in Progress during the year, as well as further acquisitions during the year.

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

SCHEDULE 4A - PLAN

Amount in ₹

Sr.No.	Assets Heads	Rate of Dep	W.D.V. at the beginning of the year	Additions during the year	Deductions\Sale during the year	Cost\Value at the year end	Depreciation Related to prior period	Depreciation for the year	W.D.V. as at 31.03.2018	W.D.V. as at 31.03.2017
1	Land		0	0	0	0		0	0	0
2	Site Development/Minor work		0	0	0	0		0	0	0
3	Buildings	5%	265684030	2549390	0	268233420		13411671	254821749	265684030
4	Roads & Bridges		0	0	0	0		0	0	0
5	Tube wells & Water Supply		0	0	0	0		0	0	0
6	Sewerage & Drainage		0	0	0	0		0	0	0
7	Electrical installation and Equipment		0	0	0	0		0	0	0
8	Plant & Machinery	20%	110523126	6978077	0	117501203		23500241	94000962	110523126
9	Scientific & Laboratory Equipment	40%	73541326	82408879	0	155950205		62380082	93570123	73541326
10	Office Equipment		0	0	0	0		0	0	0
11	Audio Visual Equipment	50%	336565	559307	0	895872		447936	447936	336565
12	Computers & Peripherals	40%	237440539	13517844	0	250958383	0	100383353	150575030	237440539
13	Furniture, Fixtures & Fittings	25%	36240065	2620785	0	38860850		9715213	29145637	36240065
14	Sports Equipment	50%	0	0	0	0		0	0	0
15	Vehicles	25%	412079	0	0	412079		103020	309059	412079
16	Lib. Books & Scientific Journals	50%	5606511	8154680	0	13761191		6880596	6880595	5606511
17	Small Value Assets		0	0	0	0		0	0	0
18	Work of Art		1310000	0	0	1310000		0	1310000	1310000
Total (A)			731094241	116788962	0	847883203	0	216822112	631061091	731094241
19	Capital Work in Progress (B)		804296182	0	0	804296182		0	804296182	804296182
Sr.No.	Intangible Assets	Rate of Dep	W.D.V. at the beginning of the year	Additions during the year	Deductions\Sale during the year	Cost\Value at the year end	Depreciation Related to prior period	Amortization for the year	W.D.V. as at 31.03.2018	W.D.V. as at 31.03.2017
20	Computer Software	40%	0	0	0	0		0	0	0
21	E-journals	25%	0	0	0	0		0	0	0
22	Patents	25%	14520	0	0	14520		3630	10890	14520
Total (C)			14520	0	0	14520		3630	10890	14520
Grand Total (A+B+C)			1535404943	116788962	0	1652193905	0	216825742	1435368163	1535404943
Previous year (2016-17)			1337192978	1661021233	0	2998214211	1195708575	267100693	1535404943	

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

SCHEDULE 4B - NON PLAN

Amount in ₹

Sr.No.	Assets Heads	Rate of Dep	W.D.V. at the beginning of the year	Additions during the year	Deductions\Sale during the year	Cost\Value at the year end	Depreciation for the year	W.D.V. as at 31.03.2018	W.D.V. as at 31.03.2017
1	Land		19716892	0	0	19716892	0	19716892	19716892
2	Site Development/Minor work		0	0	0	0	0	0	0
3	Buildings	5%	347190512	1099197	0	348289709	17414485	330875224	347190512
4	Roads & Bridges		0		0	0	0	0	0
5	Tube wells & Water Supply		0	0	0	0	0	0	0
6	Sewerage & Drainage		0	0	0	0	0	0	0
7	Electrical installation and Equipment		0	0	0	0	0	0	0
8	Plant & Machinery	20%	66383974	10599105	225548	76757531	15351506	61406025	66383974
9	Scientific & Laboratory Equipment	40%	17537486	11632319	12001	29157804	11663122	17494682	17537486
10	Office Equipment		0	0	0	0	0	0	0
11	Audio Visual Equipment	50%	18220	441024	1	459243	229622	229621	18220
12	Computers & Peripherals	40%	16999546	1809453	17125	18791874	7516750	11275124	16999546
13	Furniture, Fixtures & Fittings	25%	47437591	11071854	42933	58466512	14616628	43849884	47437591
14	Sports Equipment	50%	28680	0	0	28680	14340	14340	28680
15	Vehicles	25%	915236	27163	0	942399	235600	706799	915236
16	Lib. Books & Scientific Journals	50%	27450504	29149155	31316	56568343	28284172	28284171	27450504
17	Small Value Assets		0	0	0	0	0	0	0
18	Work of Art		0	0	0	0	0	0	0
Total (A)			543678641	65829270	328924	609178987	95326225	513852762	543678641
19	Capital Work in Progress (B)		0	0	0	0	0	0	0
Sr.No.	Intangible Assets	Rate of Dep	W.D.V. at the beginning of the year	Additions during the year	Deductions\Sale during the year	Cost\Value at the year end	Amortization for the year	W.D.V. as at 31.03.2018	W.D.V. as at 31.03.2017
20	Computer Software	40%	3059273	69454	0	3128727	1251491	1877236	3059273
21	E-journals	25%	0	0	0	0	0	0	0
22	Patents	25%	13321	0	0	13321	3330	9991	13321
Total (C)			3072594	69454	0	3142048	1254821	1887227	3072594
Grand Total (A+B+C)			546751235	65898724	328924	612321035	96581046	515739989	546751235
Previous year (2016-17)			578704971	71957191	358092	650304070	103552835	546751235	

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

SCHEDULE 4 C - INTANGIBLE ASSETS

									Amount in ₹
Sr.No.	Assets Heads	Rate of Dep	W.D.V. at the beginning of the year	Additions during the year	Deductions\Sale during the year	Cost\Value at the year end	Depreciation/Amortization for the year	W.D.V. as at 31.03.2018	W.D.V. as at 31.03.2017
1	Patents & Copyrights	25%	34441	0	0	34441	8610	25831	34441
2	Computer Software	40%	3158138	449223	0	3607361	1442945	2164416	3158138
3	E-Journals	25%	0	0	0	0	0	0	0
Total			3192579	449223	0	3641802	1451555	2190247	3192579
Previous year (2016-17)			4989982	319503	0	5309485	2116906	3192579	

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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

						Amount in ₹	
SCHEDULE 4(C) (I) PATENTS AND COPYRIGHTS						Net Block 20.....	Net Block 20.....
A. Patents Granted							
1. Balance as on 31.03.14 of Patents obtained in 2008-09 (Original Value - Rs.../-)	----	----	----	----	----	----	----
2. Balance as on 31.03.14 of Patents obtained in 2010-11 (Original Value - Rs.../-)	----	----	----	----	----	----	----
3. Balance as on 31.03.14 of Patents obtained in 2012-13 (Original Value - Rs.../-)	----	----	----	----	----	----	----
4. Patents granted during the Current Year	----	----	----	----	----	----	----
Total	----	----	----	----	----	----	----
Particulars	Op. Balance	Addition	Gross	Patents Granted/Rejected	Net Block 2013-14	Net Block 2012-13	
A. Patents Pending in respect of Patents applied for							
1. Expenditure incurred during 2009-10 to 2011-12	----	----	----	----	----	----	----
2. Expenditure incurred during 2012-13	----	----	----	----	----	----	----
3. Expenditure incurred during 2013-14	----	----	----	----	----	----	----
Total	----	----	----	----	----	----	----
C. Grand Total (A+B)	----	----	----	----	----	----	----

Note : The Addition in Part A (Patents granted), will be the figure of patents granted during the year, transferred from Part B (column-Patents granted/rejected). The amount against grants rejected during the year is written off in the income and Expenditure Account

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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

SCHEDULE 4D - OTHERS

Amount in ₹

Sr.No.	Assets Heads	Rate of Dep	W.D.V. at the beginning of the year	Additions during the year	Deductions\Sale during the year	Cost\Value at the year end	Depreciation for the year	W.D.V. as at 31.03.2018	W.D.V. as at 31.03.2017
1	Land		0	0	0	0	0	0	0
2	Site Development/Minor work		0	0	0	0	0	0	0
3	Buildings	5%	78822462	1842097	0	80664559	4033228	76631331	78822462
4	Roads & Bridges		0	0	0	0	0	0	0
5	Tube wells & Water Supply		0	0	0	0	0	0	0
6	Sewerage & Drainage		0	0	0	0	0	0	0
7	Electrical installation and Equipment		0	0	0	0	0	0	0
8	Plant & Machinery	20%	43086878	7634107	0	50720985	10144197	40576788	43086878
9	Scientific & Laboratory Equipment	40%	31997818	10785171	0	42782989	17113196	25669793	31997818
10	Office Equipment		0	0	0	0	0	0	0
11	Audio Visual Equipment	50%	92563	8285	0	100848	50424	50424	92563
12	Computers & Peripherals	40%	4732357	1036108	0	5768465	2307386	3461079	4732357
13	Furniture, Fixtures & Fittings	25%	8931611	775693	0	9707304	2426826	7280478	8931611
14	Sports Equipment	50%	93	0	0	93	47	46	93
15	Vehicles	25%	1	0	0	1	0	1	1
16	Lib. Books & Scientific Journals	50%	839147	2694044	0	3533191	1766596	1766595	839147
17	Small Value Assets		0	0	0	0	0	0	0
18	Work of Art		2000000	0	0	2000000	0	2000000	2000000
Total (A)			170502930	24775505	0	195278435	37841900	157436535	170502930
19 Capital Work in Progress (B)			3261529695	0	0	3261529695	0	3261529695	3261529695
Sr.No.	Intangible Assets	Rate of Dep	W.D.V. at the beginning of the year	Additions during the year	Deductions\Sale during the year	Cost\Value at the year end	Amortization for the year	W.D.V. as at 31.03.2018	W.D.V. as at 31.03.2017
20	Computer Software	40%	98866	379769	0	478635	191454	287181	98866
21	E-journals	25%	0	0	0	0	0	0	0
22	Patents	25%	6600	0	0	6600	1650	4950	6600
Total (C)			105466	379769	0	485235	193104	292131	105466
Grand Total (A+B+C)			3432138091	25155274	0	3457293365	38035004	3419258361	3432138091

Note : The additions during the year include additions from :

Gifted	778
Project Close	14399432
Misc. Accounts Fund	6220593
Other Earmarked Fund	4534471
Total	25155274

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

SCHEDULE 5 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	Amount in ₹	
	Current Year	Previous Year
1. In Central Government Securities	883000000	247900000
2. In State Government Securities	----	----
3. Other approved Securities	----	----
4. Shares	83000	83000
5. Debentures and Bonds	----	----
6. Term Deposits with Banks	----	----
7. Others (to be specified)	----	----
Total	883083000	247983000

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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

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

Sl. No.	Funds	Amount in ₹	
		Current Year	Previous Year
1	Misc. Accounts - Govt. Securities	18000000	18000000
2	Publications - Govt. Securities	300000	300000
3	Endowment Fund - Govt. Securities	319800000	185600000
4	Other Earmarked Fund - Govt. Securities	544900000	44000000
5	Endowment Fund - Shares	83000	83000
Total		883083000	247983000

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

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

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 31-03-2018

EC dated 29.03.2019
Appendix-I
Resolution No. 19

	Amount in ₹	
SCHEDULE 7 - CURRENT ASSETS	Current Year	Previous Year
1. Stock		
a) Stores and Spares	----	----
b) Loose Tools	----	----
c) Publication	----	----
d) Laboratory chemicals, consumables and glass ware	----	----
e) Building material	----	----
f) Electrical material	----	----
g) Stationery	9362094	12715923
h) Water supply material	----	----
i) Liveries	----	196474
j) Drugs and Medicines	16531904	3895059
k) Answer Sheet	----	15012418
2. Sundry Debtors :		
a) Others Outstanding for a period exceeding six months	----	----
b) Others	----	----
3. Cash and Bank Balance		
a) With Scheduled Banks :		
-In Current Accounts	66031191	65626464
-In Term Deposit Accounts	11082529870	10123882586
-In Savings Accounts	891760948	1228784221
b) With non-Scheduled Banks :		
-In Term Deposit Accounts	----	----
-In Savings Accounts	----	----
c) Cash Balance in hand (including cheques\drafts) :	922600	943500
4. Post Office Savings Accounts	----	----
TOTAL	12067138607	11451056645

Note : Annexure "A" shows the details of Bank Accounts

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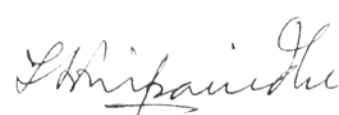
UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

EC dated 29.03.2019
Appendix-I Annexure "A"
Resolution No. 19

		Amount in ₹	
I	Current Account	Current Year	Previous Year
1	B R Amedkar Centre General Fund A/c	8000	23578
2	ICICI Bank A/c	3685476	1050992
3	SBI Law Centre II	134017	134017
4	SBI MG I	6826915	23875210
5	SBI MG II	10092507	10745135
6	SBI MG III	1160304	6280127
7	SDC Examination A/c	20073893	206339
8	SDC General Fund A/c	15884699	1138055
9	Sponsored Project Bank A/c	902824	2352045
10	Plan Current A/c	2806264	3545965
11	Current A/cs of Earmarked Fund	4456292	16275001
		66031191	65626464
II	Savings Bank Accounts		
1	External Candidate Cell A/c	897165	549733
2	NCWEB A/c	12658956	4909267
3	SBI Departmental Receipt A/c	2149027	5799288
4	SBI General Fund A/c	92087485	387974175
5	SBI Medical Reimbursement A/c	310382	3390707
6	Sponsored Project Bank A/c	296041608	279967106
7	Sponsored Fellowship and Scholarship	98598341	75189415
8	Plan Savings A/c	31341187	45532299
9	Savings A/cs of Earmarked Fund	306345189	415614087
10	CPF Account refundable to UGC	4025	17691
11	IDBI Bank A/c	4438342	9840452
12	ICICI Bank A/c (Online Fees)	46889241	-----
		891760948	1228784221
III	Term Deposit Accounts		
1	FDR from Earmarked Fund(including margin money)	5372127604	4928401148
2	FDR from UGC Refundable A/c	18072925	16858487
3	FDR from ACBR A/c	918073	918073
4	FDR from Social Work A/c	-----	2660351
5	FDR from Maintenance Grants	1215000000	700000000
6	Sponsored Project Bank A/c	1024108838	872243493
7	Sponsored Fellowship and Scholarship	25000000	25000000
8	FDR From Plan A/c (including margin money)	3419302430	3567801034
9	FDR From ICICI Bank A/C	8000000	10000000
		11082529870	10123882586


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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

EC dated 29.03.2019
Appendix-I
Resolution No. 19

SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS	Amount in ₹	
	Current Year	Previous Year
1. Advances to employees (Non-interest bearing)		
a) Salary	-----	-----
b) Festival	736612	937252
c) Medical Advance	-----	53,000
d) Leave Travel Concession	13308426	4047511
e) Other (to be specified)	-----	-----
2. Long Term Advances to employees (Interest bearing)		
a) Vehicle Loan/Conveyance/Computer	807020	1180920
b) Home Loan/HBA	1405975	1936830
c) Others (to be specified)	-----	-----
3. Advances and other amounts recoverable in cash or in kind or for value to be received		
a) On Capital Account	-----	-----
b) to Suppliers	-----	-----
c) Delhi University Pension Accounts	2980000	2980000
d) Delhi University Press	17395000	17395000
e) Sir Shankar Lal Chair in Chemistry Fund A/c	1100000	1100000
f) Other Advance out of Earmarked Funds	34662473	16144059
g) Other Advance out of Maintenance Grant A/c	611078101	685292917
h) Other Advances out of Sponsored Projects	126829527	144291005
i) Advance from Plan A/c	2026199559	1983897742
j) Others	1640866	1151924
4. Prepaid Expenses		
a) Insurance	-----	-----
b) Other Expenses	13813289	13842119
5. Deposits		
a) Telephone	-----	-----
b) Lease Rent	-----	-----
c) Electricity	20805300	20805300
d) AICTE, if applicable	-----	-----
e) DESU (Security)	4795	4795
f) Others	202373	202373
6. Income Accrued:		
a) On Investments from Earmarked/Endowment Funds	170068082	197205012
b) On Investments from ACBR/ UGC Refundable A/c	-----	-----
c) On Investments from UGC Refundable A/c	121433	153561
d) On Investments from Sponsored Projects	53199322	87703814
e) On Investments from Sponsored Fellowship and Scholarship	2132865	2188746
f) On Investments from Plan	118473352	120889004
g) On Investments from MGI.e(ICICI, SDC)	4517867	6616367
h) On Loans and Advances	-----	-----
i) Others (includes income due unrealized)	2271284	150000
7. Other - Current Assets receivable from UGC/sponsored projects		
a) Debit balances in Sponsored Projects	-----	-----
b) Debit balances in Sponsored Fellowships & Scholarships	-----	31192212
c) Grants Receivable	-----	-----
d) Other receivables	342	-----
8. Claims Receivable	-----	-----
TOTAL	3223753863	3341361463

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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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2018

SCHEDULE - 9 ACADEMIC RECEIPTS	Amount in ₹	
	Current Year	Previous Year
FEES FROM STUDENTS		
Academic		
1. Tuition fee	15562124	17980348
2. Admission Fee	2428539	2344991
3. Enrolment fee	19578022	14270108
4. Library Admission fee	1155149	1830082
5. Laboratory fee	29508	89605
6. Sports and Athletic Association Fee	7093785	10072489
7. Computer Fee	0	887500
8. Arts & Craft Fee	----	----
9. Registration fee	138611263	105705230
10. Syllabus fee	----	----
11. Other Fees	18332612	27854021
Total (A)	202791002	181034374
Examinations		
1. Admission Test Fee	----	----
2. Annual Examination Fee	812885165	715006643
3. Mark sheet, certificate Fee	17361725	16026730
4. Entrance Examination Fee	46651301	29428805
Total (B)	876898191	760462178
Other Fees		
1. Identity card Fee	----	----
2. Fine/Miscellaneous Fee	----	----
3. Medical Fee	----	----
4. Transportation Fee	----	----
5. Hotel Fee	----	----
Total (C)	0	0
Sale of Publications		
1. Sale of Admission forms	----	----
2. Sale of syllabus and Question Paper, etc.	----	----
3. Sale of prospectus including admission forms	244740	12544233
Total (D)	244740	12544233
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)	1079933933	954040785

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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2018**SCHEDULE 10- GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)**

Amount in ₹

Particulars	Govt. of India	Plan	UGC	Total Plan	Non Plan UGC	Current Year Total	Previous Year Total
		Plan	Specific Schemes				
Balance B/F		5721197188		5721197188	*	5721197188	7146469470
Add: Receipts during the year		260850724	0	260850724	5057298000	5318148724	4843055821
Total		5982047912	0	5982047912	5057298000	11039345912	11989525291
Less : Refund to UGC Balance				0		0	0
Less : Utilized for Capital expenditure (A)		116788962	0	116788962	65898724	182687686	1732978424
Balance		5865258950	0	5865258950	4991399276	10856658226	10256546867
Less: utilized for Revenue Expenditure (B)		277508611	0	277508611	4991399276	5268907887	4535349679
Balance C/F (C)	-	5587750339	0	5587750339	0	5587750339	5721197188

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 and will become the opening balance next year.

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2018

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	400184996	389466567	38074029	44491931
3. Income accrued but not due on Term Deposits/Interest bearing advances to employees.	----	----	----	----
4. Interest on Saving Bank Accounts	5875732	9367793	0	0
5. Others (Specify)	----	----	----	----
Total	406060728	398834360	38074029	44491931
Transferred to Earmarked/Endowment Funds	406060728	398834360		

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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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2018

SCHEDULE 12 - INTEREST EARNED	Amount in ₹	
	Current Year	Previous Year
1.On Savings Accounts with scheduled banks	2907044	10757610
2.On Loans		
a. Employee/Staff	----	----
b. Others	----	----
3. On Debtors and Other Receivables	----	----
Total	2907044	10757610

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SCHEDULE 13 - OTHER INCOME

	Amount in ₹	
	Current Year	Previous Year
A. Income from Land & Building		
1. Rent from Building/Land etc.	3909655	5548000
2. License fee	9057198	17106751
3. Hire Charges of Auditorium/Play ground/Convention Centre, etc.	----	----
4. Electricity charges recovered	----	----
5. Water charges recovered	----	----
Total (A)	12966853	22654751
B. Sale of Institute's publications		
C. Income from holding events		
1. Gross Receipts from annual function/sports carnival	----	----
Less : Direct expenditure incurred on the annual function/sports carnival		
2. Gross Receipts from fest	----	----
Less : Direct expenditure incurred on the fest		
3. Gross Receipts for educational tours	----	----
Less : Direct expenditure incurred on the tours		
4. Others (to be specified and separately disclosed)	----	----
Total (C)		
D. Others		
1. Income from consultancy	----	----
2. RTI fee	42932	19777
3. Income from Royalty	----	----
4. DU recruitment	5753000	0
5. Misc. receipts (Sale of tender form, waste paper, etc.)	1048814	473820
6. Profit on Sale/disposal of Assets		
a) Owned assets	----	----
b) Assets received free of cost	----	----
7. Grants/Donations from Institutions, Welfare Bodies and International Organizations	----	----
8. Health Centre Contribution	27351104	31825567
9. Others (Specify)	20658584	8010606
Total (D)	54854434	40329770
GRAND TOTAL (A+B+C+D)	67821287	62984521

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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2018SCHEDULE 14- PRIOR PERIOD INCOME

Particulars	Amount in ₹	
	Current Year	Previous Year
1. Academic Receipts	----	----
2. Income from Investments	----	----
3. Interest earned	----	----
4. Other Income	----	----
Total	----	----


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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2018

SCHEDULE - 15 STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Particulars	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Salaries and Wages						
Teaching staff	2491765	1371974516	1374466281	11201867	1395626962	1406828829
Non-Teaching staff	4634617	1217629147	1222263764	12807878	845372340	858180218
Lower Subordinate staff	----	241914911	241914911	125665	253901521	254027186
b) Allowances and Bonus	----	----	0	----	13857214	13857214
c) Contribution to Provident Fund	----	3399921	3399921	----	4075298	4075298
d) Contribution to other funds (specify)	----	----	0	----	----	0
e) Staff Welfare Expenses (Liveries)	----	739484	739484	----	613510	613510
f) Retirement and Terminal Benefits	----	2045419564	2045419564	621234	2740492121	2741113355
g) LTC facility	----	39823840	39823840	----	23160413	23160413
h) Medical facility	----	151888149	151888149	----	134485232	134485232
i) Children Education Allowance	227107	12032239	12259346	184500	12020646	12205146
j) Honorarium	346500	114970607	115317107	281649	84844483	85126132
k) Others	----	----	0	----	----	0
Total	7699989	5199792378	5207492367	25222793	5508449740	5533672533

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2018

SCHEDULE 15 A - EMPLOYEES RETIREMENT AND TERMINAL BENEFIT

	Amount in ₹			
	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01.04.17	16984796238	1120240441	1054065434	19159102113
Addition : Capitalized value of Contributions Received from other Organizations	19153955	10495768	1520784	31170507
Total (a)	17003950193	1130736209	1055586218	19190272620
Less: Actual Payment during the Year (b)	1024553635	115740424	98939135	1239233194
Balance Available on 31.03.18 c (a-b)	15979396558	1014995785	956647083	17951039426
Provision required on 31.03.18 as per Actuarial Valuation (d)	17828303630	1246794419	873230725	19948328774
A. Provision to be made in the Current year (d-c)	1848907072	231798634	(83416358)	1997289348
B. Contribution to New Pension Scheme	-----	-----	-----	47410216
C. Medical Reimbursement to Retired Employees	-----	-----	-----	-----
D. Travel to Hometown on Retirement	-----	-----	-----	-----
E. Deposit Linked Insurance Payment	-----	-----	-----	720000
TOTAL (A+B+C+D+E)	1848907072	231798634	(83416358)	2045419564
				2740492121

Note:

1. The total (A+B+C+D+E) in this sub schedule will be the figure against Retirement and Terminal Benefits in Schedule 15.
2. Items B,C,D&E will be accounted on accrual basis and will include bills preferred but outstanding for payment on 31/3/18

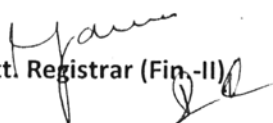
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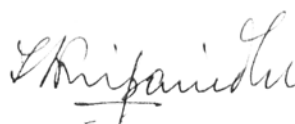
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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2018

SCHEDULE 16 - ACADEMIC EXPENSES	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Laboratory Expenses	2998402	17659833	20658235	31931114	13897265	45828379
b) Field work/Participation in Conferences	1188760	627344	1816104	1947676	----	1947676
c) Expenses on Seminars/Workshops	2426947	5754422	8181369	2875315	7741503	10616818
d) Award and Scholarships	39614484	45263028	84877512	105925499	1329774	107255273
e) Registration charges of institution of Eminence	----	10000000	10000000	----	7938393	7938393
d) Payment to visiting faculty	659816	38290	698106	216086	0	216086
e) Examination	----	394012058	394012058	11400	299881219	299892619
f) Refund of Fees	----	1088947	1088947	----	1552959	1552959
g) Entrance Exam	----	42940437	42940437	----	24300129	24300129
f) Student Welfare Expenses	----	----	0	----	----	0
g) Admission Expenses	----	----	0	----	----	0
h) Convocation Expenses	----	----	0	----	----	0
i) Publications	318778	319985	638763	996008	----	996008
j) Stipend/means-cum-merit scholarship	----	423886	423886	----	----	0
k) Subscription Expenses	----	----	0	----	----	0
l) Others (specify)	----	----	0	2778620	----	2778620
TOTAL	47207187	518128230	565335417	146681718	356641242	503322960


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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2018

SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
A Infrastructure						
a) Electricity and Power	-----	272639105	272639105	-----	279634317	279634317
b) Water charges	-----	69810200	69810200	-----	54935426	54935426
c) Insurance	-----	-----	0	-----	-----	0
d) Rent, Rates and Taxes (including property tax)	79632	48479683	48559315	-----	44668728	44668728
B) Communication						
e) Postage and Telephone	300	7392485	7392785	120999	7900267	8021266
f) Telephone, Fax and Internet Charges	-----	-----	0	-----	-----	0
g) Connectivity Expenses	-----	79682177	79682177	2904581	57346950	60251531
C) Others						
h) Printing and Stationery (consumption)	980687	16932575	17913262	3448548	14143406	17591954
i) Travelling and Conveyance Expenses	5657385	6861559	12518944	17483372	13366714	30850086
j) Hospitality	725779	-----	725779	1485059	-----	1485059
k) Auditors Remuneration	-----	-----	0	-----	-----	0
l) Legal & Professional Charges	-----	9864021	9864021	185169	11014645	11199814
m) Advertisement and Publicity	-----	3206557	3206557	85405	0	85405
n) Magazines & Journals	-----	68596187	68596187	791197	68470253	69261450
o) Watch & Ward Expenses	-----	118539386	118539386	908226	77700042	78608268
p) House Keeping Expenses	-----	76520732	76520732	-----	47385636	47385636
q) Games & Sports	-----	8894746	8894746	286128	6995800	7281928
r) Medical Expenses	-----	42641036	42641036	16675	62149569	62166244
s) Others/Contingency	739634	22370982	23110616	4899414	26801851	31701265
TOTAL	8183417	852431431	860614848*	32614773	772513604	805128377

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2018

SCHEDULE - 18 TRANSPORTATION EXPENSES	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1 Vehicles (owned by institution)	----	----	0	----	----	0
a) Running expenses	----	----	0	----	----	0
b) Repairs & maintenance	----	----	0	----	----	0
c) Insurance expenses	----	----	0	----	----	0
2 Vehicles taken on rent/lease	----	----	0	----	----	0
a) Rent/lease expenses	----	----	0	----	----	0
3 Vehicle (Taxi) hiring expenses	33283	1369326	1402609	5857416	1079093	6936509
Total	33283	1369326	1402609	5857416	1079093	6936509

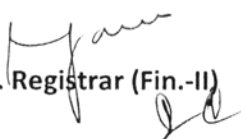
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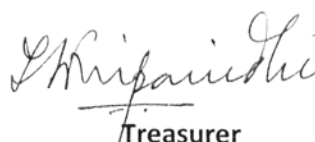
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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2018

Amount in ₹						
SCHEDULE - 19 REPAIRS & MAINTENANCE	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Buildings	-----	123572932	123572932	-----	161114197	161114197
b) Furniture & Fixtures	48540	4831969	4880509	153085	5491043	5644128
c) Plant & Machinery	16166	1087548	1103714	7210532	15277748	22488280
d) Office Equipment	2956347	6384473	9340820	-----	-----	0
e) Computers	415354	5895341	6310695	3019326	-----	3019326
f) Laboratory & Scientific equipment	-----	969496	969496	-----	400031	400031
g) Audio Visual equipment	-----	-----	0	-----	-----	0
h) Cleaning Material & services	-----	-----	0	-----	-----	0
i) Book binding charges	-----	-----	0	-----	-----	0
j) Gardening	5450	7561940	7567390	41700	5318752	5360452
k) Estate Maintenance	-----	-----	0	-----	-----	0
l) Vehicles	-----	1970904	1970904	-----	1823791	1823791
m) Others (Specify)	1551004	-----	1551004	-----	-----	0
	-----	-----	0	-----	-----	0
Total	4992861	152274603	157267464	10424643	189425562	199850205


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SCHEDULE - 20 FINANCE COSTS		Current Year			Previous Year		
		Plan	Non Plan	Total	Plan	Non Plan	Total
a)	Bank charges	363044	106,625	469669	273703	169860	443563
b)	Others (specify)	-----	-----	-----	-----	-----	-----
Total		363044	106625	469669	273703	169860	443563

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2018

SCHEDULE - 21 Expenditure on Grants, Subsidies etc.	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Provision for Bad and Doubtful Debts/Advances	----	----	----	----	----	----
b) Irrecoverable Balances Written- off	----	----	----	----	----	----
c) Grants/Subsidies to other institutions/organizations	209028830	127549571	336578401	51001824	110484504	161486328
d) Others (specify)	----	----	----	----	----	----
Total	209028830	127549571	336578401	51001824	110484504	161486328

Note:-

Other expenses shall be classified as writes - off, provisions, miscellaneous expenses, loss on sale of investments, loss of fixed assets and loss on sale of fixed assets etc. and disclosed accordingly.

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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2018SCHEDULE 22: PRIOR PERIOD EXPENSES

Amount in ₹

Particulars	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1 Establishment expenses	0	0	0	----	----	----
2 Academic expenses	----	----	0	----	----	----
3 Administrative expenses	----	----	0	----	----	----
4 Transportation expenses	----	----	0	----	----	----
5 Repairs & Maintenance	----	----	0	----	----	----
6 Other expenses	----	----	0	----	----	----
7. Depreciation related to prior period	----	----	0	1195708575	0	1195708575
Total	0	0	0	1195708575	0	1195708575

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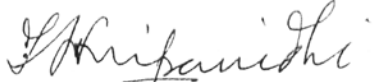
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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2018

		Amount in ₹
Increase/Decrease in Stock	Current year	Previous year
a.) Closing Stock		-
Stationery	9362094	12715923
Drugs and Medicines	16531904	3895059
Liveries	0	196474
Answer Sheet	0	15012418
b.) Less :Opening Stock	31819874	-----
Net Increase/Decrease (A-B)	(5925876)	31819874


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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2018

Schedule 23: Significant Accounting Policies

1 Basis for Preparation of accounts :

- a. The financial statements are prepared on the basis of historical cost convention and generally on the accrual method of accounting unless otherwise stated.

2 Revenue Recognition :

- a. Fee from students, Sale of admission forms, tuition fees for each semester and Interest on Savings Bank accounts are accounted for on cash basis.
- b. From F.Y 2016-17 University has changed its policy regarding accounting of Income from Land, Buildings and other Property and Interest on investments from cash basis to accrual basis.
- c. Interest on interest bearing advances to staff for House Building, Purchase of Vehicles and Computers are accounted for accrual basis every year, though the actual recovery of interest starts after the full repayment of the principal.

3 Fixed Assets and Depreciation :

- a. Fixed assets are stated 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 has been capitalized in the financial statement at a nominal value i.e., at ₹.One per asset.

3.1 Gifted / donated assets are valued at a nominal value at `Rs. 1/- (One) per asset.

3.2 Books received as gift are valued at a nominal value i.e., at `Rs. 1/- (One) per asset.

3.3 Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on written down value method as specified in the Guidance Note issued by the Institute of Chartered Accountants of India, at the following rates :

Tangible Assets:

S.No.	Type of Assets	Rate
1	Land	0%
2	Building	5%
3	Furniture & Fixture	25%
4	Scientific Equipment	40%
5	Computer including Printers, UPS etc.	40%
6	Library Books	50%
7	Buses, Vans etc.	30%
8	Cars, Scooters	25%
9	Plant & Machinery including Air-conditioners, Generators, Fire Extinguishers, Telephone, Television sets, Photo copiers, Fax Machines, Water Coolers, Projectors etc.	20%
10	Musical Instruments	50%
11	Sports Equipment	50%

Intangible Assets (amortization):

1	Computer Software	40%
2	Patents	25%

3.4 In respect of additions to fixed assets during the year, depreciation is provided for full year. In respect of sale/deductions from the fixed assets, no depreciation is charged.

3.5 Assets created out of Earmarked Funds where the ownership of such assets vest in the university, are set-up by credit to Capital Fund and merged with the Fixed Assets of the University. Depreciation is charged at the rates applicable to respective assets. Assets purchased out of Project funded by outside agencies remain the property of the concerned funding agency till the project is closed. After closure of the project, the project assets are merged with the Fixed Assets of the University at written down value by debiting respective Fixed Assets account and crediting Capital Fund Account.

3.6 Assets, the individual value of each of which is Rs 5000/- or less (except Library books) are treated as revenue expenditure. However physical accounting and controls are continued by the holders of such assets.

4 Intangible Assets:

Patents, copy rights 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 rate of depreciation is provided @ 25% on written down value method.

(40)

4.2 Electronic Journals: 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 in books of account on accrual basis as prepaid expenses.

4.3 Expenditure on acquisition of software has been separated from computer and peripherals and depreciation is provided @ 40% on written down value method w.e.f. **1st April, 2014.**

5 Stocks:

The stock at the end of the year has been valued at the cost and has been shown in Income and Expenditure account under the head of expenses. Since the cost incurred on purchase of these items has already been accounted as expenditure.

6 Retirement Benefits :

Retirement Benefits i.e., pension, gratuity and leave encashment are provided on the basis of actuarial valuation as per Accounting Standard -15. Capitalized value of Pension, gratuity and earned leave received from previous employers of Universities employees, who have been absorbed in the university is credited to the respective provision Accounts. Pension and leave salary contribution received in respect of employees on deputation is also credited to the respective provision accounts.

7 Investments :

All Investment are stated at cost.

8 Earmarked/ Endowment Funds :

The Earmarked Fund consisting of Corpus Fund, Housing Building Fund, Conveyance 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 investment in government securities, bonds and term deposit with Banks. The income from investment/ advances (house building, conveyance and computer) is accounted on accrued basis and interest on savings bank accounts are credited to the respective fund on cash basis. The expenditure and advances (in the case of housing building conveyance/computers) 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 investment on the asset side of the Balance Sheet.

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

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

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. In respect of chairs, however, the Corpus of Endowment is also used.

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

9 Government and UGC Grants :

9.1 Government Grant and UGC grants are accounted for on receipt basis. However, where a sanction for release of grant pertaining to financial year received before 31st March and the grant is actually received in the next financial year, the grant is accounted on accrual basis and an equal amount shown as recoverable from grantor.

9.2 To the extent utilized towards capital expenditure (on accrual basis), grant from UGC are transferred to the capital fund.

9.3 UGC grant to the extent utilized for meeting Revenue Expenditure (on accrual basis) are treated as income of the year in which they are realized.

9.4 Unutilized Grant (including advances paid out of such grants) are carried forward and exhibited as a liability in the Balance Sheet

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

To the extent not immediately required for expenditure the amounts available against such funds are invested in approved Securities and Bonds or deposited for fixed term with Banks, leaving the balance in Savings Bank Account.

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

11 Sponsored Projects :

11.1 In respect of ongoing sponsored projects the amount received from sponsors are credited to the head Current liabilities and Provisions- Current Liabilities – Other Liabilities – receipt against ongoing 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.


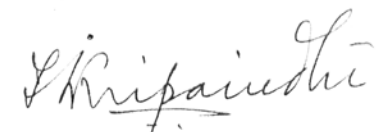
11.2 In addition to funds for fellowship released by the UGC, fellowship and scholarship are also sponsored by various organizations. These are accounted in the same way as Sponsored Project except that the expenditure generally is only on distribution of fellowship and Scholarship which may include allowances for contingent expenditure by fellow and scholars.

11.3 The Institutions itself also awards fellowships and Scholarships, which are accounted on Academic expenses.

11.4 Assets purchased out of Project funded by outside agencies remain the property of the concerned funding agency till the project is closed. After closure of the project, the project assets are merged with the Fixed Assets of the University at written down value by debiting respective Fixed Assets account and crediting Capital Fund Account.

12 Income Tax :

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


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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018

Schedule 24: Contingent Liabilities and Notes on Accounts

1 Contingent Liabilities :

(a) Various claims filed by present/former employees of the University are pending before Industrial Tribunals and the Hon'ble High Court of Delhi. The quantum of claim is not ascertainable.

(b) An Amount of Rs 14.25 Crore is payable to ECIL as balance payment for supplying and commissioning of security equipment related to various venues of DU areas during Commonwealth Games 2010 (against bill amount of Rs 28.23 Crore). The balance payment was stopped by the Ministry of Home Affairs as the matter is sub- Judice in the Hon'ble Court.

2 Capital Commitments (Capital Works In Progress)

Capital Works in Progress includes the amount paid by University till 31st March 2018 towards construction of the following Projects

I. Construction of stadium for Common Wealth Games	₹ 311,18,50,653/-
II. Construction of 1500 seated Rajiv Gandhi Girls Hostel for under graduate and Post graduate students at Dhaka North Campus	₹ 74,72,81,869/-
III. Construction of 70 'D' type flats at Dhaka	₹ 8,38,20,926/-
IV. Other Projects From Earmarked/ Endowment Fund	₹ 12,28,72,429/-

3 Fixed Assets :

3.1 Addition in the year to Fixed Assets in Schedule 4 include assets purchased out of plan funds Rs.11,67,88,962/- Non plan Funds Rs. 6,58,98,,724/- and Earmarked/Endowment Fund Rs 1,07,55,064/- sponsored projects closed 1,43,99,432/- and Library Books and other assets of the value of Rs 778/- (at nominal value of Rs. 1/- per assets) gifted to the university. The assets have been set up by credit to Capital Fund.

3.2 In the Balance sheet as on 31st March, 2014 and the Balance Sheets of earlier years Fixed Assets created out of Plan Fund and Fixed Assets created out of non-plan funds were not exhibited distinctly. Further the addition during the year from plan, non-plan funds, and other funds, and the depreciation on those additions respectively has been exhibited distinctly in sub schedule A B & D to the main schedule of the Fixed Assets (Schedule 4)

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

4 Deposit Liabilities :

There is no amount of earnest money deposit & security deposit which has been transferred to Revenue Account

5 Expenditure in Foreign currency :

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

6 Current Assets, Loans & Advances and Deposits :

7.1 In the opinion of the management, the Current Assets, Loans and Advances have a value on realization in the ordinary course, equal at least to the aggregate amounts shown in the Balance Sheet.

7.2 The Loans & Advances shown in the asset side of the Balance Sheet does not include, advances pertaining to period up to 31st March 2006, are still outstanding for final statement. These advances were charged to the respective head of account at the time of release of advance.

7 Bank Balances :

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

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

8 Previous year figures have been regrouped/rearranged where ever necessary.

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

10 Schedule 1 to 24 are annexed to & form an integral part of the Balance Sheet as on 31st March 2018 and the Income & Expenditure Account for the year ended 31st Mar 2018

11 Provident Fund Accounts:

As the Provident Fund Accounts including New Pension Scheme Fund are owned by the members of those funds and not by the University, these accounts were separated from the University Accounts. However, a Receipts & Payments Accounts, an Income & Expenditure Account (on Accrual basis) and a Balance Sheet of the Provident Fund Accounts as well as the New Pension Scheme for the year 2017-18 have been attached, to the University's Accounts.

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12 Salaries:

The expenditure on salary is for the period from March 2017 to February 2018. No provision is made towards salary for the month of March 2018.


13 Halls & Hostel:

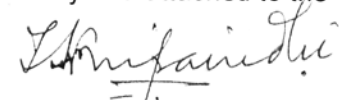
As Hall & Hostels are separate reporting entities, their accounts are prepared separately from the University Accounts. However, a consolidated Receipts & Payments Account, consolidated Income & Expenditure Account and a consolidated Balance Sheet of all the Halls & Hostels and Guest Houses have been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

14 Delhi University Press:

As University Press is a separate reporting entity, its accounts are prepared separately and attached to the University's Account.


Asstt. Registrar (Fin-II)


Finance Officer


Treasurer

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RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

RECEIPTS			PAYMENTS		
	Current Year	Previous Year		Current Year	Previous Year
I. Opening Balances			I. Expenses		
a) Cash Balances		----	a) Establishment Expenses	4418265705	3994726386
b) Bank Balances			b) Academic Expenses	565335417	503322960
i. In Current Accounts	65626464	69881547	c) Administrative Expenses	853301118	779428440
ii. In Saving Accounts	1228784221	1040611971	d) Transportation Expenses	1402609	6936509
iii. In Deposit Accounts	10123882586	9716383113	e) Repairs & Maintenance	157267464	199850205
c) Permanent Advance	943500	983500	f) Finance costs	469669	443563
II. Grants Received			g) Expenditure on Grant	336578401	161486328
a) From Government of India	----	----	h) Prior Period Items	----	----
b) From State Government	----	----			
c) From UGC			II. Payments against Earmarked/ Endowment Funds	399813660	450955909
i) Grant for Capital Expenditure-Non Plan	65898724	----			
ii) Grant for Revenue Expenditure-Non Plan	4991399276	----	III. Payments against Sponsored Projects/Schemes	550570609	555192068
Less: Advance Grant received	----	5057298000	4335230000		
d) From other sources (details)			IV. Payments against Sponsored Fellowships/Scholarships	90093724	335144552
(Grants for capital & revenue exp/ to be shown separately if available)			V. Payments against Plan Accounts	----	----
III. Academic Receipts			VI. Investments and Deposits made		
a) Fees and Subscriptions	1079689193	941496552	a) Out of Earmarked/Endowment*	635100000	----
b) Sale of Publications	244740	12544233	b) Out of own funds (Investments - Others)	----	----
IV. Receipts against Earmarked/Endowment Funds	927543075	611963335	VII. Term Deposits with Scheduled Banks	----	----
V. Receipts against Sponsored Projects/Schemes	582212537	580930373	VIII. Expenditure on Fixed Assets and	----	----
VI. Receipts against Plan	37029625	246082071	a) Fixed Assets	193607434	1745679530
VII. Receipts against Sponsored Fellowships and Scholarships	137431420	328040602	b) Capital Works - In - Progress	----	----
			IX. Other Payments including Other body transaction	15966727	27538910

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

a) Earmarked/Endowment Funds	427321925	311459728		
b) Plan Accounts	226236751	305857123		
c) Sponsored Projects	116182720	89003867		
d) Sponsored Fellowship & Scholarship	6071230	4202701		
IX. Interest received on			XI. Deposits and Advances	
a) Bank Deposits	40172529	38086481	a) Festival Advance	12500809 9785235
b) Loans and Advances	----	----	b) Advances	----
c) Savings Bank Accounts	2907044	10757610	c) Permanent Advance	----
			d) Medical Advance	----
			e) LTC Advance	9260915
			f) Remittances	----
X. Investments encashed	----	97600000	XII. Other Payments	----
XI. Term Deposits with Scheduled Banks encashed	----	----	XIII. Closing Balances	
			a) Cash in hand	----
XII. Other Income (including Prior Period Items)	66129293	62834521	b) Bank Balances	
			- In Current Accounts	66031191 65626464
XIII. Deposits and Advances			- In Savings Accounts	891760948 1228784221
a) Festival Advance	12701449	10199885	- In Deposits Accounts	11082529870 10123882586
b) LTC Advance	----	2471227	c) Permanent Advance	922600 943500
c) Medical Advance	53000	451000		
d) Permanent Advance	----	----		
e) Advances	87528256	1325488119		
f) Remittances	4672176	1323844		
XIV. Miscellaneous Receipts including Statutory Receipts	39016709	44188743		
XV. Any Other Receipts	11100427	1655221		
TOTAL	20280778870	20189727367	TOTAL	20280778870 20189727367

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

PROVIDENT FUND ACCOUNT
BALANCE SHEET AS ON 31st MARCH 2018

(Amount/Rs.)

Previous Year 31.03.17	Liabilities		Current Year 31.03.18	Previous Year 31.03.17	Assets		Current Year 31.03.18
	<u>GPF</u>						
3307304110	Opening Balance	3490971612		2354990000	Investment (Bonds)		
475912213	Add: Subscriptions in the year	481248991			-- GPF	1343000000	
261196202	Add: Interest Credited	268576530			-- CPF	1283990000	2626990000
(553440880)	Less: Advance/Withdrawal	(522501493)					
(33)	Less: Adjustment relating to Previous yr.	(245426)		1894700000	Deposits Accounts (FD)		
3490971612	Closing Balance		3718050214		-- GPF	1136300000	
	<u>CPF</u>				-- CPF	633700000	1770000000
701457091	Opening Balance	630616105		101174110	Interest Accrued as on 31.03.2018		155787703
48172679	Add: Subscriptions & Contribution repayment of advance in the year	41381377			Bank Balances with SBI Bank in Saving Accounts :-		
45997571	Add: Interest Credited	42060633					
(165011195)	Less: Advance/Withdrawal/Final settlement	(99174494)		31589169	--GPF A/c No.10851298435	62286851	
(41)	Less: Adjustment related to Previous Year	(105)		69136762	--CPF A/c No.10851298457	86188226	148475077
630616105	Closing Balance		614883516				
	<u>Interest Reserve</u>						
284648814	Opening Balance	330002324					
45353510	Add: Excess of Income over Expenditure	38316726					
330002324	Closing Balance		368319050				
4451590041	TOTAL		4701252780	4451590041			4701252780

JOINT REGISTRAR (FIN.)

FINANCE OFFICER

TREASURER

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UNIVERSITY OF DELHI
PROVIDENT FUND ACCOUNT
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018

(Amount / Rs.)					
Previous Year 31.03.17	Expenditure	Current Year 31.03.18	Previous Year 31.03.17	Income	Current Year 31.03.18
	Interest Credited to:		481795537	Interest earned on Investment & SB A/c	294099093
261196202	GPF Account	268576530	101174110	Add: Interest accrued during the year 2017-18	122884777
45997571	CPF Account	42060633	74	Add: Adjustment related to previous year (GPF A/c 245426 + CPF A/c 105)	245531
6346	Bank Charges (GPF A/c 3986 + CPF A/c 342)	4328	(230416092)	Less Interest accrued for the year 2016-17, but realized during the year 2017-18	(68271184)
45353510	Excess of Income over Expenditure	38316726			
352553629	Total	348958217	352553629	Total	348958217

JOINT REGISTRAR (FIN.)

FINANCE OFFICER

TREASURER

(50)

UNIVERSITY OF DELHI
PROVIDENT FUND ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2017-18

Receipts	(Amount / Rs.)	Payments	(Amount / Rs.)
Opening Balance as on 01/04/17			
GPF A/c No.10851298435	31589169	GPF Adv./Withdrawal/Final Settlement	522501493
CPF A/c No.10851298457	69136762	CPF Adv./Withdrawal/Final Settlement	99174494
GPF Subscription	481248991	Investment during the year (GPF 815100000 + CPF 470200000)	1285300000
CPF Subscription & University Contribution	41381377	Bank Charges (GPF A/c 3986 + CPF A/c 342)	4328
Investment Encashed (GPF 727600000 + CPF 410400000)	1138000000	Closing Balances: GPF A/c No.10851298435	62286851
Interest Received (GPF 159454170 + CPF 134644923)	294099093	CPF A/c No.10851298457	86188226
TOTAL	2055455392	TOTAL	2055455392

JOINT REGISTRAR (FIN.)

FINANCE OFFICER

TREASURER

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UNIVERSITY OF DELHI

NPS TIER-I ACCOUNT

BALANCE SHEET AS AT 31st MARCH 2018

(Amount / Rs.)							
Amount 31.03.17	Liabilities		Amount 31.03.18	Amount 31.03.17	Assets		Amount 31.03.18
	<u>NPS Tier-I Account :-</u>						
373791	Opening Balance	365981		2617000	Investment		2807000
88485500	Add: Sub + Uni. Contribution	93973576		56609	Interest accrued but not realized		57408
	Add: Excess Receipts (Remittance)	73612		83039	Balance at Bank Saving A/cs		421217
(88493310)	Less: Amount transferred to NSDL	(93813384)	599785				
	<u>Interest Reserve :-</u>						
2134012	Opening Balance	2390667					
256655	Add: Excess of Income over Exp.	295173	2685840				
2756648	TOTAL		3285625	2756648	TOTAL		3285625

JOINT REGISTRAR (FIN.)

FINANCE OFFICER

TREASURER

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UNIVERSITY OF DELHI

NPS TIER-I ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2017-18

(Amount / Rs.)

Amount 31.03.17	Expenditure	Amount 31.03.18	Amount 31.03.17	Income	Amount 31.03.18
1166	Bank Charges	767	275045	Interest received on investment (F.D. & Flexi A/c)	295141
256655	Excess of Income over Expenditure	295173			
			(73833)	Interest accrued for the year 2016-17 but realized during 2017-18	(56609)
			56609	Interest accrued but not realized	57408
257821	TOTAL	295940	257821	TOTAL	295940

JOINT REGISTRAR (FIN.)

FINANCE OFFICER

TREASURER

(53)

UNIVERSITY OF DELHI

NPS TIER-I ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2017-18

Amount 31.03.17	Receipts	Amount 31.03.18	Amount 31.03.17	Payments	Amount 31.03.18
11970	Opening Balance as on 01/04/2017	83039	2617000	Investment	2807000
	<u>NPS Tier-I Account</u>				
88485500	Own Subscription & University Contribution	93973576	88493310	Withdrawal/Refund to NSDL	93813384
	Excess Receipts (Remittance)	73612	1166	Bank Charges	767
232565	Interest Received on investment (NPS)	270552			
42480	Interest on Saving Bank A/c	24589			
2422000	Investment Encashed (F.D.)	2617000	83039	Closing balance as on 31.03.2018	421217
91194515	TOTAL	97042368	91194515	TOTAL	97042368

JOINT REGISTRAR (FIN.)

FINANCE OFFICER

TREASURER

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UNIVERSITY PRESS

BALANCE SHEET AS AT 31st MARCH 2018

<u>FUNDS & LIABILITIES</u>		<u>CURRENT YEAR</u>	<u>PREVIOUS YEAR</u>
		<u>Rupees</u>	<u>Rupees</u>
1. <u>Capital</u>			
		8,706,160.00	6,315,552.00
2. <u>Current Liabilities :</u>			
(a) Deduction from Salary Bills		1,199,974.00	1,159,813.00
(b) Bills Payable		2,942,246.00	992,400.00
3. <u>Loan & Advance :</u>			
(a) Advance for work to be done		130,000.00	130,000.00
(b) Inter Bank Transfer		17,395,492.00	17,395,492.00
(c) Other Liabilities		10,050.00	10,000.00
(d) Earnest Money		53,500.00	50,500.00
TOTAL		30,437,422.00	26,053,757.00
<u>ASSETS</u>		<u>CURRENT YEAR</u>	<u>PREVIOUS YEAR</u>
		<u>Rupees</u>	<u>Rupees</u>
1. Machinery, Furniture & Equipments		203,977.00	258,223.00
2. Amount Receivable		22,433,386.00	20,234,958.00
3. <u>Stock In Hand</u>			
(a) Raw Material		1,383,462.00	614,900.00
(b) Finished Goods		45,978.00	20,640.00
4. Work in Progress		4,817,430.00	1,153,000.00
5. Cash in Bank		1,537,189.00	3,770,136.00
6. Festival Advance		-	900.00
7. Permanent Assets		1,000.00	1,000.00
8. Advance Contingency		15,000.00	
TOTAL		30,437,422.00	26,053,757.00

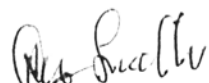
(Signature)
Dealing Assistant


(Signature)
18/7/2018
O.S.D.

University Press, O.S.

UNIVERSITY PRESSPROFIT & LOSS ACCOUNT FOR THE YEAR 2017-2018

Particulars	Current Year	Previous Year	Particulars	Current Year	Previous Year
1. <u>To Opening Stock :</u>			1. <u>Income :</u>		
(a) Raw Materials	614,900.00	1,128,533.00	(a) Income from Printing and Binding	14,301,450.00	19,030,047.00
(b) Finished Goods	20,640.00	49,850.00			
2. <u>To Work in Progress</u>	1,153,000.00	365,000.00	2. <u>By Closing Stock :</u>		
3. <u>To Pay and Allowances :</u>	6,598,380.00	6,650,455.00	(a) Raw Materials	1,383,462.00	614,900.00
(a) L.T.C.	40,363.00	8,395.00	(b) Finished Goods	45,978.00	20,640.00
(b) Tuition Fees	27,000.00	18,000.00			
(c) Bonus	-	126,071.00			
(d) Medical Re-imbursement	762,664.00	352,674.00			
4. <u>To Purchase of Raw Materials</u>	4,803,385.00	1,870,816.00	3. <u>By Work in Progress</u>	4,817,430.00	1,153,000.00
5. <u>To Misc. Contingent Exp.</u>	37,758.00	35,739.00			
6. <u>To Rate, Rent and Taxes</u>	9,425.00	6,379.00			
7. <u>To Work Done Through Outside Agency</u>	4,035,951.00	7,817,708.00			
8. <u>Depreciation :</u>					
(a) Machinery, Furniture & Equipment	54,246.00	69,918.00			
9. <u>Profit</u>	2,390,608.00	2,319,049.00			
TOTAL	20,548,320.00	20,818,587.00	TOTAL	20,548,320.00	20,818,587.00


Dealing Assistant


O.S.D. 18/7/2018
University Press
विश्वविद्यालय मुद्रणालय / University Press
दिल्ली विश्वविद्यालय / University of Delhi
दिल्ली-110007 / New Delhi-110007

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UNIVERSITY OF DELHI
DELHI UNIVERSITY PRESS A/C NO. 10851295354
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2018

Amount in ₹						
Receipts		Current Year	Previous Year	Payments	Current Year	Previous Year
I <u>Opening Balance</u>				I <u>Expenses</u>		
Bank Balance		3770136	482316	Establishment Expenses	7428407	7160095
Deposit in Bank		----	----			
II <u>Reciepts from Printing & Binding work</u>		12103022	19640437	II <u>Other Administrative Expenses</u>		
				Expenditure	6951623	9339064
III <u>Deductions\Recoveries</u>		3516406	3280333			
				Festival Advance	5400	4500
Festival Advance		6300	9900			
				Remittance	3476245	3139191
Earnest Money		3000	----			
				III <u>Closing Balance</u>		
				Bank Balance	1537189	3770136
Total		19398864	23412986		19398864	23412986

Asstt. Registrar (FIN-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI
HALLS AND HOSTELS
BALANCE SHEET AS AT 31st MARCH, 2018

SOURCE OF FUNDS	Amount in ₹	
	Current Year	Previous Year
COURPUS/CAPITAL FUND	281063732	249102659
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	46210352	43449599
CURRENT LIABILITIES & PROVISIONS	16895694	14545250
TOTAL	344169778	307097508
APPLICATION OF FUNDS		
Fixed Assets		
Tangible Assets	20615957	24164990
Intangible Assets	9331	9712
Capital Works-In-Progress	0	0
INVESTMENT FROM EARMARKED/ENDOWMENT FUNDS		
Long Term	0	0
Short Term	11928551	20350202
INVESTMENTS- OTHERS	57443772	51727957
CURRENT ASSETS	239296149	202350708
LOANS, ADVANCES & DEPOSITS	14930242	8548162
MISCELLANEOUS EXPENDITURE	(54224)	(54224)
TOTAL	344169778	307097508

Asstt. Registrar (Fin.)-II

Finance Officer

Treasurer

UNIVERSITY OF DELHI

HALLS AND HOSTELS

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018

Particulars	Amount in ₹	
	Current Year	Previous Year
(A) INCOME		
Academic Receipts	55866961	47315301
Grants/Subsidies	126457557	109185694
Income From Investment	15297355	13501338
Interest Earned	1709805	2154183
Other Income	49624023	44086020
Prior Period Income	0	0
Total (A)	248955701	216242536
(B) EXPENDITURE		
Staff Payments & Benefits (Establishment Expenses)	137592475	118037989
Academic Expenses	0	2549808
Administrative and General Expenses	65838607	52495450
Transportation Expenses	580876	544399
Repair & Maintenance	8137143	8449823
Finance Costs	147136	49394
Depreciation	6362887	7456821
Other Expenses	0	0
Prior Period Expenses	0	0
Total (B)	218659124	189583684
Excess of Income over Expenditure/ (Expenditure over Income) (A-B)	30296577	26658852
Balance being Surplus/(Deficit) carried to Capital Fund	30296577	26658852

Asstt. Registrar (Fin.)-II

Finance Officer

Treasurer

UNIVERSITY OF DELHI
HALLS AND HOSTELS
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31st MARCH 2018

Amount in ₹

Receipt	Current Year	Previous Year	Payment	Current Year	Previous year
I. Opening Balance			I. Expenses		
- Cash in Hand	143310	46552	(a) Establishment Expenses	137473819	119219229
- Bank Balance	92897226	86082587	(b) Academic Expenses	3986207	4224063
- Imprest	10240104	113578	(c) Administrative Expenses	66146409	55330079
- Deposit Account	144407997	127309841	(d) Transportation Expenses	607266	544399
			(e) Repairs & Maintenance Expenses	7774884	8160561
II. Other Bank Balances	0	200014	II. (a) Payments against Earmarked Fund	14204725	12837792
III. Grants Received	126258771	110110684	(b) Payment against Projects	81213	531654
IV. Academic Receipts	48747364	43322539	III. Investments and Deposits made	7705401	5324639
V. Receipts against Earmarked/Endowment Funds	20653594	17978641	IV. Expenditure on Fixed Assets & Capital work-in-Progress	2909339	3189677
VI. Interest Received	2409349	7299896	V. Finance Charges	61587	45287
VII. Income from Investments	18888258	13275330	VI. Deposits and Advances	8359184	7726193
VIII. Other Income	51530453	45079149	VII. Other Payments	3240562	3683561
IX. Deposits and Advances	2391290	2555877	VIII. Closing Balances		
X. Any Other Receipts	14061497	15131083	- Cash in Hand	163129	143310
			- Bank Balance	63404134	92897226
			- Imprest	336061	10240104
			- Deposit Account	216175292	144407997
Total	532629213	468505771	Total	532629213	468505771

Asstt. Registrar (Fin-II)

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Finance Officer

Treasurer