



दिल्ली विश्वविद्यालय University of Delhi

Appendix-III
Resolution No. 3



वार्षिक लेखा एवं लेखापरीक्षा रिपोर्ट
ANNUAL ACCOUNTS AND AUDIT REPORT
2020-2021

UNIVERSITY OF DELHI
ANNUAL ACCOUNTS FOR THE YEAR 2020-21

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UNIVERSITY OF DELHI
BALANCE SHEET AS AT 31st MARCH, 2021

			₹ in Crores
Particulars	Schedule	Current Year	Previous Year
SOURCES OF FUNDS			
CORPUS/CAPITAL FUND	1	(1816.15)	(2168.92)
DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS	2	951.54	874.72
CURRENT LIABILITIES & PROVISIONS	3	3526.83	3555.36
TOTAL		2662.22	2261.16
APPLICATION OF FUNDS			
FIXED ASSETS			
Tangible Assets	4	769.80	353.70
Intangible Assets		0.65	0.10
Capital Works-in-Progress		0.00	12.29
INVESTMENT FROM EARMARKED / ENDOWMENT FUNDS	5	88.31	88.31
INVESTMENT – OTHERS	6	----	----
CURRENT ASSETS	7	1665.88	1498.40
LOANS, ADVANCES & DEPOSITS	8	137.58	308.36
TOTAL		2662.22	2261.16


Significant Accounting Policies

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Contingent Liabilities and Notes to Accounts


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Dated: 27th August 2021


अनुमान अधिकारी (वित्त शाखा-XI)
Sr. Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi


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


वित्त अधिकारी
Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi


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

UNIVERSITY OF DELHI
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

Particulars	Schedule	Current Year	₹ in Crores Previous Year
INCOME			
Academic Receipts	9	69.66	104.23
Grants / Subsidies	10	582.73	570.65
Income from Investment	11	0.88	2.73
Interest Earned	12	2.24	1.50
Other Income	13	7.74	10.63
Prior Period Income	14	7.61	----
Increase in Stock		0.25	----
TOTAL (A)		671.12	689.74
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	505.75	1058.14
Academic Expenses	16	21.62	42.75
Administrative and General Expenses	17	137.03	78.25
Transportation Expenses	18	----	----
Repairs & Maintenance	19	11.64	17.99
Finance costs	20	0.03	0.02
Depreciation	4	59.20	39.97
Expenditure on Grants, Subsidies etc.	21	16.38	14.29
Prior Period Expenses	22	37.74	0.07
Decrease in Stock		----	0.66
TOTAL (B)		789.39	1252.14
Balance being excess of Income over Expenditure/ (Expenditure over Income) (A- B) as per schedule-1		(118.27)	(562.40)
Transferred to / from Designated Fund			
Balance being Surplus/(Deficit) carried to Capital Fund		(118.27)	(562.40)

Significant Accounting Policies 23

Contingent Liabilities and Notes to Accounts 24

Dated: 27th August 2021

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

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

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 Finance Officer
 दिल्ली विश्वविद्यालय
 University of Delhi

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

UNIVERSITY OF DELHI
BALANCE SHEET AS AT 31st MARCH, 2021

Particulars	Schedule	Current Year	Amount in ₹ Previous Year
SOURCES OF FUNDS			
CORPUS/CAPITAL FUND	1	(18161577781)	(21689232543)
DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS	2	9515403543	8747162952
CURRENT LIABILITIES & PROVISIONS	3	35268385369	35553633997
TOTAL		26622211131	22611564405
APPLICATION OF FUNDS			
FIXED ASSETS			
Tangible Assets	4	7698034637	3537042788
Intangible Assets		6489873	1017670
Capital Works-in-Progress		0	122872429
INVESTMENT FROM EARMARKED / ENDOWMENT FUNDS	5	883083000	883083000
INVESTMENT – OTHERS	6	----	----
CURRENT ASSETS	7	16658782124	14983967956
LOANS, ADVANCES & DEPOSITS	8	1375821498	3083580561
TOTAL		26622211131	22611564405

Significant Accounting Policies

23

Contingent Liabilities and Notes to Accounts

24

Dated: 27th August 2021

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Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007

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

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

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दिल्ली विश्वविद्यालय/University of Delhi
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UNIVERSITY OF DELHI
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

Particulars	Schedule	Current Year	Amount in ₹ Previous Year
INCOME			
Academic Receipts	9	696569708	1042341319
Grants / Subsidies	10	5827328335	5706460022
Income from Investment	11	8844592	27271669
Interest Earned	12	22350162	15030915
Other Income	13	77443477	106317304
Prior Period Income	14	76149846	----
Increase in Stock		2505911	----
TOTAL (A)		6711192032	6897421229
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	5057488618	10581371046
Academic Expenses	16	216221660	427504772
Administrative and General Expenses	17	1370259282	782505609
Transportation Expenses	18	----	----
Repairs & Maintenance	19	116444091	179902718
Finance costs	20	278863	207420
Depreciation	4	592031658	399715568
Expenditure on Grants, Subsidies etc.	21	163817755	142885040
Prior Period Expenses	22	377365539	683230
Decrease in Stock		----	6629445
TOTAL (B)		7893907466	12521404847
Balance being excess of Income over Expenditure/ (Expenditure over Income) (A- B) as per schedule-1		(1182715434)	(5623983618)
Transferred to / from Designated Fund			
Balance being Surplus/(Deficit) carried to Capital Fund		(1182715434)	(5623983618)

Significant Accounting Policies 23
Contingent Liabilities and Notes to Accounts 24
Dated: 27th August 2021

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

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

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

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2021

		Amount in ₹	
SCHEDULE 1 - CORPUS/CAPITAL FUND		Current Year	Previous year
Balance at the beginning of the year		(21689232543)	(16300485154)
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	2039080756		1962696
(b) Non-Plan Accounts (Salary/Recurring grant)	-----		72895450
(c) Non-Plan Accounts(Capital Assets)	75411834	2114492590	83892717
			158750863
Add: Assets Purchased out of Earmarked Funds			
(a) Miscellaneous Accounts	2486504		14247900
(b) Other Earmarked Funds	49073828	51560332	52720896
			66968796
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution			
Add: Assets Donated/Gifts Received	18		60
Add: Assets transferred to University after closer of Projects	18064933		8529436
Add: Adjustment related to previous year(SDC)	-----	18064951	1062234
			9591730
Add: Difference in Depreciation amount due to change method from WDV to SLM as per M/o Education revised format.	2526252625	2526252625	
Less: W.D.V. of Assets disposed off during the year	(301)	(301)	(75160)
Add: Excess of Income over expenditure/(Excess of Expenditure Over income) transferred from the Income & Expenditure		(1182715434)	(5623983618)
Balance at the year end		(18161577781)	(21689232543)

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Joint Finance Officer
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Joint Finance Officer
University of Delhi

वित्त अधिकारी
Finance Officer
University of Delhi
(3)

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

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2021

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	923297066	6704590	960891145	6856270152	8747162952	7679054711
b) Additions during the year						
(i) Income from investments made of the fund	21980226	285725	38544781	239578994	300389726	117808359
(ii) Accrued Interest on Investments/Advance:	26113654	55580	21772983	112724267	160666484	231253441
(iii) Interest on Savings Bank a/c	517439	13714	687039	8241640	9459832	16553579
(iv) Other additions (specify nature)	223008376	34564	2797324	401522145	627362409	1067213882
Total(A)	1194916761	7094173	1024693271	7618337196	9845041402	9111883972
B.						
Utilization/Expenditure towards objectives of funds						
ii) Capital Expenditure	2486504	-----	-----	49073828	51560332	66968796
ii) Revenue Expenditure	131363575	693686	10619047	135401217	278077525	297752224
Total(B)	133850079	693686	10619047	184475045	329637857	364721020
Closing balance at the year end (A-B)	1061066682	6400486	1014074224	7433862151	9515403543	8747162952
Represented by						
Cash And Bank Balances						
Current Accounts	23254438				23254438	18535545
Saving Accounts	60562231	500768	120593651	450560393	632217043	750206306
Investments	18000000	300000	319800000	544900000	883000000	883000000
Fixed Deposit	917645939	5500000	545587481	6188456821	7657190241	6750181524
Interest accrued but not due	26113654	60291	21806191	117885371	165865507	231709518
Shares	-----	-----	83000	-----	83000	83000
Other Loan & Advances	10570206	-----	-----	78347862	88918068	53294735
Loan from UDF to Misc	-----	-----	-----	-----	-----	-----
Amount Payable to University Press	(18202)	-----	-----	-----	(18202)	-----
Electricity Deposits	-----	-----	-----	9409500	9409500	9409500
TDS's refundable	5025221	39427	6203900	44302204	55570752	50829629
Maintenance grant a/c	(86805)	-----	-----	-----	(86805)	(86805)
Total	1061066682	6400486	1014074224	7433862151	9515403543	8747162952

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

संयोजक वित्त अधिकारी
Joint Finance Officer
University of Delhi

(4)

वित्त अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय/University of Delhi

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


UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2021

SCHEDULE 2A - ENDOWMENT FUNDS

											Amount in ₹
		Opening Balance		Additions during the Year		Total		Closing Balance			
1. Sr. No.	2. Name of the Endowment	3. Endowment	4. Accumulated Interest	5. Endowment (Misc.Receipts)	6. Interest	7. Endowment (3+5)	8. Accumulated Interest (4+6)	9 Expenditure on the object during the year	10. Endowment	11. Accumulated Interest	Total (10+11)
1	Sir Shankar Lal Instt. Of Music (298355)	2560144	374850	0	199729	2560144	574579	6920	2560144	567659	3127803
2	Shri Sri Ram Chair in Physics 25456258	8075484	3005182	0	705211	8075484	3710393	118	8075484	3710275	11785759
3	Shri Shankar Lal Chair in Chemistry (298402)	8942830	3381998	0	879629	8942830	4261627	94	8942830	4261533	13204363
4	IFC Chair in Faculty of Mgmt. studies (298683)	16159640	5921454	0	1455833	16159640	7377287	118	16159640	7377169	23536809
5	SP Jain Advanced Mgmt. Research (299041)	2179569	785211	0	170469	2179569	955680	118	2179569	955562	3135131
6	Pt. Man Mohan Nath Dhar (298956)	1422014	551488	0	122489	1422014	673977	71	1422014	673906	2095920
7	Professorship in Economics (298741)	14723096	5759700	0	1324461	14723096	7084161	165	14723096	7083996	21807092
8	Publication of Orient Insect (299416)	622573	217699	0	53920	622573	271619	0	622573	271619	894192
9	DU Endowment Fund (299733)	267941780	59614043	672254	20977209	268614034	80591252	1023659	268614034	79567593	348181627
10	Pt. Man Mohan Krishan Kaul (299880)	1691856	663501	0	143331	1691856	806832	71	1691856	806761	2498617
11	Book Grant RTL (300228)	311026580	73035071	25200	25147009	311051780	98182080	9510001	311051780	88672079	399723859
12	DU Amway Professorship in Enter. Dev. (300705)	13004520	4519753	0	1064854	13004520	5584607	165	13004520	5584442	18588962
13	Cluster Innovation Centre Corpus Fund	115472131	36364051	0	10687915	115472131	47051966	47	115472131	47051919	162524050
14	MHRD IPR CHAIR	488	6983	0	206	488	7189	0	488	7189	7677
15	State Bank of India Scholarship (Advance RPA Scholarship) (46397)	2664236	203220	60019	112389	2724255	315609	77500	2724255	238109	2962364
		766486941	194404204	757473	63044654	767244414	257448858	10619047	767244414	246829811	1014074224


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.


S.O (Fin-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
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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2021

	Amount in ₹
SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS	
	Current year
	Previous Year
A. CURRENT LIABILITIES	
1. Deposits from staff	-----
2. Deposits from students	-----
3. Sundry Creditors	
a) For Goods	20086955
b) Others	-----
4. Deposit-others (including EMD, Security Deposit)	381568
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS)	
a) Other Bodies Transaction	3372915
b) Duties & Taxes	61626
6. Other Current Liabilities	
a) Salaries	232409743
b) Receipts against Sponsored Projects	1952517182
c) Receipts against Sponsored Fellowships & Scholarships	107139520
d) Unutilized Grants	5696647018
e) Amount refundable to UGC	64563576
f) Grants in advance	-----
g) Other funds	602480867
h) Other liabilities	45361357
Total (A)	8725022327
	8813326989
B. Provisions	
1. For Taxation	-----
2. Gratuity	1408954777
3. Superannuation Pension	23583126601
4. Accumulated Leave Encashment	1442666277
5. Trade Warranties/Claims	-----
6. Others (Specify)/Expenses Payable	108615387
Total (B)	26543363042
	26740307008
Total (A+B)	35268385369
	35553633997

S.O (Fin - XI)

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Delhi-110007

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Treasurer
University of Delhi
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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2021

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 (295853)	554386316		97337369	651723685	113539466	538184219
2	IASE Scheme A/c (Educ) (295853)	1579153		1000000	2579153	1357912	1221241
3	Research Scheme A/c (SDC) (546386)	851023709		357317077	1208340786	314187925	894152861
4	B.R.A. Project A/c (298264)	53506887		37954345	91461232	33610494	57850738
5	Young Research Scientist A/c (298593)	183218749		51389428	234608177	68122643	166485534
6	CEMDE\Bio-Diversity Park (DDA)	46320279		106259916	152580195	91468284	61111911
7	Institution of Eminence	0		278901645	278901645	45390967	233510678
Total		1690035093		930159780	2620194873	667677691	1952517182
Previous Year (2019-20)		1645776335		646580460	2292356795	602321702	1690035093

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.

S.O (Fin - XI)

Joint Finance Officer

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

(7)

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 31-03-2021

SCHEDULE 3(b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

Amount in ₹

Sr. No	Name of Sponsor	Opening Balance As on 01.04.20		Transactions During the year		Closing Balance As On 31.03.21	
1	2	3 CR.	4 DR.	5 CR.	6 DR.	7 CR.	8 DR.
1	CSIR Fellowship (298413)	45097080	0	7569926	4054584	48612422	
2	UGC Fellowship (298560)	13890259		567122	455534	14001847	
3	Other Bodies Scholarship (298707)	44427007		27532270	32481246	39478031	
4	CSIR Fellowship (SDC) (545269)	355112		724006	373794	705324	
5	UGC Fellowship (SDC) (545258)	4098239		244306	649	4341896	
Total		107867697	0	36637630	37365807	107139520	0
Previous Year (2019-20)		86932037	0	64647291	43711631	107867697	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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S.O (Finance XI)
University of Delhi
दिल्ली विश्वविद्यालय
दिल्ली-110007/Delhi-110007

Joint Finance Officer
Jt. Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007

(8)

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

Treasurer
कोषाध्यक्ष/Treasurer
दिल्ली विश्वविद्यालय/University of Delhi
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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2021

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
Less: Refunds	
Less: Utilized for Revenue Expenditure	
Less: Utilized for Capital Expenditure	
Total (b)	0
Unutilized carried forward (a-b)	0
B. UGC grants Plan	
Balance B/F	6310444936
Less: Grant for EWS	(229200000)
Add: Receipts during the year	775719439
Total(c)	6856964375
Less: Refunds	8001722
Less: Utilized for Revenue Expenditure	27923584
Less: Utilized for Capital Expenditure	2039080756
Total (d)	2075006062
Unutilized carried forward (c-d)	4781958313
	5790807813
	0
	538293420
	6329101233
	16693601
	1962696
	18656297
	6310444936

सहायक शिक्षक (वि. व. व. XI)
S.O (Fin. - XI)
University of Delhi
दिल्ली-110007/Delhi-110007

सहायक वित्त अधिकारी
Joint Finance Officer
University of Delhi

(9)

वित्त अधिकारी/Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi

कोषाध्यक्ष/Treasurer
दिल्ली विश्वविद्यालय/University of Delhi
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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2021

Amount in ₹

C. UGC Grants non-Plan(for Salary and Recurring)		
Balance B/F	-	-
Opening Balance E.W.S.)	229200000	-
Add: Receipts during the year	6174153000	5738824000
Total(e)	6403353000	5738824000
Less: Refunds	6309249	0
Less: Utilized for Revenue Expenditure	5799404751	5665928551
Less: Utilized for Capital Expenditure	0	72895450
Total (f)	5805714000	5738824000
Unutilized carried forward (e-f)	597639000	0
D. Grants from UGC for Capital Assets		
Balance B/F	287673211	285403798
Add: Receipts during the year	115000000	110000000
Total(g)	402673211	395403798
Less: Refunds	10211672	
Less: Utilized for Revenue Expenditure	0	23837870
Less: Utilized for Capital Expenditure	75411834	83892717
Total (h)	85623506	107730587
Unutilized carried forward (g-h)	317049705	287673211
Grand Total(A+B+C+D)	5696647018	6598118147

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

संयोजक वित्त अधिकारी
S.O (Fin - XI)
दिल्ली विश्वविद्यालय
दिल्ली-110007 / Delhi-110007

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

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

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

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2021

SCHEDULE 4 Fixed Assets

											Amount in ₹	
S.No.	Assets Heads	Rate of Depreciation	Gross Block			Depreciation for the year 31.03.2021					Net Block	
			Opening Balance 01.04.2020	Additions	Deductions	Closing Balance 31.03.2021	Depreciation Opening Balance	Depreciation for the year	Deductions/A djustment/Pri or Period	Total Depreciation	31.03.2021	31.03.2020
1	Land	0%	19716892	0	0	19716892	0	0	0	0	19716892	19716892
2	Site Development/Minor work	0%	0	0	0	0	0	0	0	0	0	0
3	Buildings	2%	4801482171	1917472404	0	6718954575	210663150	112535866	62198334	385397351	6333557224	3031553097
4	Roads & Bridges	2%	0	0	0	0	0	0	0	0	0	0
5	Tubewells & Water Supply	2%	0	0	0	0	0	0	0	0	0	0
6	Sewerage & Drainage	2%	0	0	0	0	0	0	0	0	0	0
7	Electrical installation and equipment	5%	30061444	1064215	0	31125659	6445016	1556284	0	8001300	23124359	0
8	Plant & Machinery	5%	399395761	248202054	0	647597815	102099550	32379890	11456562	145936003	501661812	173949850
9	Scientific & Laboratory Equipment	8%	637144293	42304081	0	679448374	205373206	54355870	0	259729076	419719298	122863245
10	Office Equipment	7.50%	47992004	8246550	0	56238554	12039696	4217892	0	16257588	39980966	0
11	Audio Visual Equipment	7.50%	4707284	113748	0	4821032	1022003	361577	0	1383580	3437452	970200
12	Computers & Peripherals	20%	1817995995	59276259	0	1877272254	1458584716	337588304	0	1796173020	81099234	88816712
13	Furniture, Fixtures & Fittings	7.50%	227295783	5806122	0	233101905	83960545	17482642	0	101443187	131658718	62360488
14	Sports Equipment	10%	215434	0	0	215434	127785	21543	0	149329	66106	3596
15	Vehicles	10%	3171626	5595	0	3177221	1897122	318214	0	2215335	961886	570343
16	Lib. Books & Scientific Journals	10%	255244724	12721111	301	267965534	101436323	26788522	0	128224844	139740690	32928365
17	Small Value Assets		0	0	0	0	0	0	0	0	0	0
18	Work of Art		3310000	0	0	3310000	0	0	0	0	3310000	3310000
Total (A)			8247733411	2295212139	301	10542945249	2183649112	587606604	73654896	2844910612	7698034637	3537042788

19	Capital Work in Progress (B)		122872429	0	122872429	0	0	0	0	0	0	122872429
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S.No.	Intangible Assets		Opening Balance 01.04.2020	Additions	Deductions	Closing Balance 31.03.2021	Depreciation Opening Balance	Amortization for the year	Deductions/A djustment/Pri or Period	Total Amortization/Ad justments	31.03.2021	31.03.2020
20	Computer Software	40%	14541974	692871	0	15234845	14339366	421107	0	14760474	474371	1003140
21	E-Journals	40%	0	9993275	0	9993275	0	3997310	0	3997310	5995965	0
22	Patents	9 Years	59735	0	0	59735	33562	6637	0	40199	19536	14530
Total (C)			14601709	10686146	0	25287855	14372929	4425054	0	18797982	6489873	1017670

Grand Total (A+B+C+D)	8385207549	2305898285	122872730	10568233104	2198022040	592031658	73654896	2863708595	7704524509	3660932888
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Previous year (2019-20)	3826474460	234249154	75160	4060648456	0	399715568	0	399715568	3660932888	0
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Due to change in method of depreciation from W.D.V. to S.L.M amount of Rs. 2526252625/- increased in fixed assets as well as Capital Fund.

0

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.

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

Joint Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007 / Delhi-110007
(11)

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

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

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2021

SCHEDULE 4A - PLAN

											Amount in ₹	
S.No.	Assets Heads	Rate of Depreciation	Opening Balance 01.04.2020	Gross Block		Closing Balance 31.03.2021	Depreciation for the year 31.03.2021				Net Block	
				Additions	Deductions		Depreciation Opening Balance	Depreciation for the year	Deductions/A djustment/Pri or Period	Total Depreciation	31.03.2021	31.03.2020
1	Land	0%	0	0	0	0	0	0	0	0	0	0
2	Site Development/Minor work	0%	0	0	0	0	0	0	0	0	0	0
3	Buildings	2%	993272296	1909544443	0	2902816739	63732365	58056335	62198334	183987034	2718829705	660230568
4	Roads & Bridges	2%	0	0	0	0	0	0	0	0	0	0
5	Tubewells & Water Supply	2%	0	0	0	0	0	0	0	0	0	0
6	Sewerage & Drainage	2%	0	0	0	0	0	0	0	0	0	0
7	Electrical installation and equipment	5%	0	0	0	0	0	0	0	0	0	0
8	Plant & Machinery	5%	202605962	198697043	0	401303005	55821426	20065150	11456562	87343139	313959866	60593106
9	Scientific & Laboratory Equipment	8%	357798769	13011769	0	370810538	123349075	29664843	0	153013918	217796620	53492809
10	Office Equipment	7.50%	0	0	0	0	0	0	0	0	0	0
11	Audio Visual Equipment	7.50%	1567898	0	0	1567898	477586	117592	0	595179	972719	119439
12	Computers & Peripherals	20%	1674935534	37465525	0	1712401059	1361100044	319048306	0	1680148350	32252709	53827802
13	Furniture, Fixtures & Fittings	7.50%	74655930	8700	0	74664630	30279405	5599847	0	35879253	38785377	16428988
14	Sports Equipment	10%	0	0	0	0	0	0	0	0	0	0
15	Vehicles	10%	976781	0	0	976781	586069	97678	0	683747	293034	173845
16	Lib. Books & Scientific Journals	10%	30950512	804617	0	31755129	13457737	3175513	0	16633250	15121879	2342837
17	Small Value Assets	0%	0	0	0	0	0	0	0	0	0	0
18	Work of Art	0%	1310000	0	0	1310000	0	0	0	0	1310000	1310000
Total (A)			3338073682	2159532097	0	5497605779	1648803708	435825265	73654896	2158283869	3339321910	848519394
19	Capital Work in Progress (B)		121623684	0	121623684	0	0	0	0	0	0	121623684
S.No.	Intangible Assets		Opening Balance 01.04.2020	Additions	Deductions	Closing Balance 31.03.2021	Depreciation Opening Balance	Amortization for the year	Deductions/A djustment/Pri or Period	Total Amortization/Ad justments	31.03.2021	31.03.2020
20	Computer Software	40%	0	0	0	0	0	0	0	0	0	0
21	E-Journals	40%	0	0	0	0	0	0	0	0	0	0
22	Patents	9 Years	19360	0	0	19360	8604	2151	0	10754	8606	6125
Total (C)			19360	0	0	19360	8604	2151	0	10754	8606	6125
Grand Total (A+B+C+D)			3338093042	2159532097	0	5497625139	1648812311	435827416	73654896	2158294623	3339330516	970149203
Previous year (2019-20)			1097631723	1962696	2292	1099592127	0	129442924	0	129442924	970149203	0

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.

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

Joint Finance Officer
Jt. Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007

(12)

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

Treasurer
कोषाध्यक्ष/Treasurer
दिल्ली विश्वविद्यालय/University of Delhi
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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2021


SCHEDULE 4B(1) - NON-PLAN(Recurring)


											Amount in ₹	
S.No.	Assets Heads	Rate of Depreciation	Gross Block			Depreciation for the year 31.03.2021				Total Depreciation	Net Block	
			Opening Balance 01.04.2020	Additions	Deductions	Closing Balance 31.03.2021	Depreciation Opening Balance	Depreciation for the year	Deductions/A djustment/Pri		31.03.2021	31.03.2020
1	Land	0%	19716892	0	0	19716892	0	0	0	0	19716892	19716892
2	Site Development/Minor work	0%	0	0	0	0	0	0	0	0	0	0
3	Buildings	2%	407708564	0	0	407708564	48192388	8154171	0	56346559	351362005	301197752
4	Roads & Bridges	2%	0	0	0	0	0	0	0	0	0	0
5	Tubewells & Water Supply	2%	0	0	0	0	0	0	0	0	0	0
6	Sewerage & Drainage	2%	0	0	0	0	0	0	0	0	0	0
7	Electrical installation and equipment	5%	20621792	0	0	20621792	5799507	1031090	0	6830597	13791195	57418105
8	Plant & Machinery	5%	95941902	0	0	95941902	25212361	4797095	0	30009456	65932446	57418105
9	Scientific & Laboratory Equipment	8%	88883185	0	0	88883185	27486567	7110655	0	34597222	54285963	19435529
10	Office Equipment	7.50%	39609218	0	0	39609218	10554451	2970691	0	13525142	26084076	0
11	Audio Visual Equipment	7.50%	1552308	0	0	1552308	272147	116423	0	388570	1163738	361617
12	Computers & Peripherals	20%	88968191	0	0	88968191	70938243	5513775	0	76452018	10516173	13697263
13	Furniture, Fixtures & Fittings	7.50%	117993215	0	0	117993215	44126276	8849491	0	52975767	65017449	31314414
14	Sports Equipment	10%	214690	0	0	214690	127339	21469	0	148808	65882	3585
15	Vehicles	10%	2194845	0	0	2194845	1311053	219976	0	1531029	663816	396496
16	Lib. Books & Scientific Journals	10%	216592601	80326	0	216672927	85072609	21667293	0	106739902	109933025	29708579
17	Small Value Assets	0%	0	0	0	0	0	0	0	0	0	0
18	Work of Art	0%	0	0	0	0	0	0	0	0	0	0
Total (A)			1097997403	80326	0	1098077729	319092940	60452129	0	379545069	718532660	473250232
19 Capital Work in Progress (B)			0	0	0	0	0	0	0	0	0	0
S.No.	Intangible Assets		Opening Balance 01.04.2020	Additions	Deductions	Closing Balance 31.03.2021	Depreciation Opening Balance	Amortization for the year	Deductions/A djustment/Pri or Period	Total Amortization/Ad justments	31.03.2021	31.03.2020
20	Computer Software	40%	13800942	0	0	13800942	13671507	95182	0	13766689	34253	826590
21	E-journals	40%	0	0	0	0	0	0	0	0	0	0
22	Patents	9 Years	31575	0	0	31575	21048	3508	0	24556	7019	5620
Total (C)			13832517	0	0	13832517	13692554	98690	0	13791244	41273	832210
Grand Total (A+B+C)			1111829920	80326	0	1111910246	332785495	60550819	0	393336314	718573932	474082442
Previous year (2019-20)			494752444	72895450	72868	567575026	0	93492584	0	93492584	474082442	

Addition of Rs. 80326/- is made from internal receipts of the University in respect of Lib. Books & Scientific Journals


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.


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


Joint Finance Officer
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 31-03-2021

SCHEDULE 4B(2) - NON-PLAN Capital Assets

												Amount in ₹	
S.No.	Assets Heads	Rate of Depreciation	Opening Balance 01.04.2020	Gross Block		Closing Balance 31.03.2021	Depreciation for the year 31.03.2021				Total Depreciation	Net Block	
				Additions	Deductions		Depreciation Opening Balance	Depreciation for the year	Deductions/A djustment/Pri	31.03.2021		31.03.2020	
1	Land	0%	0	0	0	0	0	0	0	0	0	0	0
2	Site Development/Minor work	0%	0	0	0	0	0	0	0	0	0	0	0
3	Buildings	2%	3190129	606593	0	3796722	63803	75934	0	139737	3656985	3030623	
4	Roads & Bridges	2%	0	0	0	0	0	0	0	0	0	0	
5	Tubewells &Water Supply	2%	0	0	0	0	0	0	0	0	0	0	
6	Sewerage & Drainage	2%	0	0	0	0	0	0	0	0	0	0	
7	Electrical installation and equipment	5%	146058	991353	0	1137411	14606	56871	0	71477	1065934		
8	Plant & Machinery	5%	18789531	8322448	0	27111979	939476	1355599	0	2295075	24816904	18545958	
9	Scientific & Laboratory Equipment	8%	46909393	11335761	0	58245154	4698568	4659612	0	9358180	48886974	25308185	
10	Office Equipment	7.50%	5345087	8193589	0	13538676	801763	1015401	0	1817164	11721512		
11	Audio Visual Equipment	7.50%	1019697	113748	0	1133445	101191	85008	0	186199	947246	427470	
12	Computers & Peripherals	20%	34861103	20197166	0	55058269	9393661	11011654	0	20405315	34652954	18010933	
13	Furniture, Fixtures & Fittings	7.50%	3188426	5655700	0	8844126	239132	663309	0	902441	7941685	2391319	
14	Sports Equipment	10%	0	0	0	0	0	0	0	0	0	0	
15	Vehicles	10%	0	5595	0	5595	0	560	0	560	5036		
16	Lib. Books & Scientific Journals	10%	728416	9303735	0	10032151	136223	995183	0	1131406	8900745	205754	
17	Small Value Assets	0%	0	0	0	0	0	0	0	0	0	0	
18	Work of Art	0%	0	0	0	0	0	0	0	0	0	0	
Total (A)			114177840	64725688	0	178903528	16388423	19919131	0	36307553	142595975	67920242	
19	Capital Work in Progress (B)		0	0	0	0	0	0	0	0	0	0	
S.No.	Intangible Assets		Opening Balance 01.04.2020	Additions	Deductions	Closing Balance 31.03.2021	Depreciation Opening Balance	Amortization for the year	Deductions/A djustment/Pri or Period	Total Amortization/A djustments	31.03.2021	31.03.2020	
20	Computer Software	40%	99262	692871	0	792133	39705	316853	0	356558	435575	59557	
21	E-Journals / E-Books	40%	0	9993275	0	9993275		3997310	0	3997310	5995965	0	
22	Patents	9 Years	0	0	0	0		0	0	0	0	0	
Total (C)			99262	10686146	0	10785408	39705	4314163	0	4353868	6431540	59557	
Grand Total (A+B+C)			114277102	75411834	0	189688936	16428128	24233294	0	40661421	149027515	67979799	
Previous year (2019-20)			19232527	83892717		103125244		35145445			67979799		

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.

S.O (Fin - XI)

Joint Finance Officer

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

Finance Officer

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दिल्ली विश्वविद्यालय
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दिल्ली-110007 / Delhi-110007

Treasurer

कोषाध्यक्ष/Treasurer
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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2021


SCHEDULE 4 C - INTANGIBLE ASSETS

										Amount in ₹	
S.No.	Intangible Assets	Opening Balance 01.04.2020	Additions	Deductions	Closing Balance 31.03.2021	Depreciation Opening Balance	Amortization for the year	Deductions/ Adjustment	Total Amortization/ Adjustments	31.03.2021	31.03.2020
1	Computer Software	14541974	692871	0	15234845	14339366	421107	0	14760474	474371	1003140
2	E-journals	-----	9993275	0	9993275	0	3997310	0	3997310	5995965	0
3	Patents	59735	-----	0	59735	33562	6637	0	40199	19536	14530
Total (C)		14601709	10686146	0	25287855	14372929	4425054	0	18797982	6489873	1017670
Previous year (2019-20)		1398111	293162		1691273	0	673603	0	0	1017670	


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दिल्ली विश्वविद्यालय
University of Delhi
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Joint Finance Officer
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Jt. Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007 / Delhi-110007


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


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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2021

						Amount in ₹	
SCHEDULE 4(C) (I) PATENTS AND COPYRIGHTS						Op. Balance	Net Block 20.....
						Addition	Net Block 20.....
						Gross	
						Amortization	
A. Patents Granted							
1. Balance as on 31.03.21 of Patents obtained in 2020-21						----	----
(Original Value - Rs.../-)						----	----
2. Balance as on 31.03.21 of Patents obtained in 2020-21						----	----
(Original Value - Rs.../-)						----	----
3. Balance as on 31.03.21 of Patents obtained in 2020-21						----	----
(Original Value - Rs.../-)						----	----
4. Patents granted during the Current Year						----	----
Total						----	----
Particulars						Op. Balance	Net Block 20.....
						Addition	Net Block 20.....
						Gross	
						Patents Granted/Rejected	
A. Patents Pending in respect of Patents applied for							
1. Expenditure incurred during 20.....						----	----
1. Expenditure incurred during 20.....						----	----
1. Expenditure incurred during 20.....						----	----
Total						----	----
C. Grand Total (A+B)						----	----

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

संयोजक वित्त अधिकारी (Fin - XI)
S.O (Fin - XI)
University of Delhi
दिल्ली-110007/Delhi-110007

संयोजक वित्त अधिकारी
Joint Finance Officer
University of Delhi
दिल्ली-110007/Delhi-110007

(16)

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

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

UNIVERSITY OF DELHI

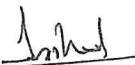
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2021

SCHEDULE 4D Others

SCHEDULE 4D Others											Amount in ₹	
Gross Block											Net Block	
Depreciation for the year 31.03.2021												
S.No.	Assets Heads	Rate of Depreciation	Opening Balance 01.04.2020	Additions	Deductions	Closing Balance 31.03.2021	Depreciation Opening Balance	Depreciation for the year	Deductions/A djustment/Pri or Period	Total Depreciation	31.03.2021	31.03.2020
1	Land	0%	0		0	0	0	0	0	0	0	0
2	Site Development/Minor work	0%	0		0	0	0	0	0	0	0	0
3	Buildings	2%	3397311182	7321368	0	3404632550	98674595	46249426	0	144924021	3259708529	2067094155
4	Roads & Bridges	2%	0	0	0	0	0	0	0	0	0	
5	Tube wells & Water Supply	2%	0	0	0	0	0	0	0	0	0	
6	Sewerage & Drainage	2%	0	0	0	0	0	0	0	0	0	
7	Electrical installation and equipment	5%	9293594	72862	0	9366456	630903	468323	0	1099226	8267230	
8	Plant & Machinery	5%	82058366	41182563	0	123240929	20126287	6162046	0	26288333	96952596	37392681
9	Scientific & Laboratory Equipment	8%	143552946	17956551	0	161509497	49838997	12920760	0	62759756	98749741	24626721
10	Office Equipment	7.50%	3037699	52961	0	3090660	683482	231800	0	915282	2175378	
11	Audio Visual Equipment	7.50%	567381	0	0	567381	171079	42554	0	213633	353748	61672
12	Computers & Peripherals	20%	21231167	1613568	0	22844735	17152767	2014569	0	19167336	3677399	3280715
13	Furniture, Fixtures & Fittings	7.50%	31458212	141722	0	31599934	9315732	2369995	0	11685727	19914207	12225766
14	Sports Equipment	10%	744	0	0	744	446	74	0	521	223	11
15	Vehicles	10%	0	0	0	0	0	0	0	0	0	1
16	Lib. Books & Scientific Journals	10%	6973195	2532433	301	9505327	2769753	950533	0	3720286	5785041	671194
17	Small Value Assets	0%	0	0	0	0	0	0	0	0	0	
18	Work of Art	0%	2000000	0	0	2000000	0	0	0	0	2000000	2000000
Total (A)			3697484486	70874028	301	3768358213	199364041	71410080	0	270774121	3497584092	2147352915
19	Capital Work in Progress (B)		1248745	0	1248745	0	0	0	0	0	0	1248745
S.No.	Intangible Assets		Opening Balance 01.04.2020	Additions	Deductions	Closing Balance 31.03.2021	Depreciation Opening Balance	Amortization for the year	Deductions/A djustment/Pri or Period	Total Amortization/A djustments	31.03.2021	31.03.2020
20	Computer Software	40%	641770		0	641770	628155	9072	0	637227	4543	116993
21	E-journals	40%	0	0	0	0	0	0	0	0	0	0
22	Patents	9 Years	8800	0	0	8800	3911	978	0	4888	3912	2784
Total (C)			650570	0	0	650570	632066	10050	0	642115	8455	119777
Grand Total (A+B+C)			3699383801	70874028	1249046	3769008783	199996107	71420130	0	271416236	3497592547	2148721437
Previous year (2019-20)			2214857758	75498292		2290356050		141634613		141634613	2148721437	


UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2021

SCHEDULE 5 - INVESTMENTS FROM EARMARKED/ENDOWMENT	Current Year	Amount in ₹ Previous Year
1. In Central Government Securities	883000000	883000000
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	883083000


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


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


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



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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2021


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	319800000
4	Other Earmarked Fund - Govt. Securities	544900000	544900000
5	Endowment Fund - Shares	83000	83000
Total		883083000	883083000

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


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दिल्ली-110007 / Delhi-110007



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University of Delhi
दिल्ली-110007 / Delhi-110007


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वित्त अधिकारी/Finance Officer
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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2021

	Amount in ₹	
SCHEDULE 6 - INVESTMENT - OTHERS	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
 दिल्ली-110007 / Delhi-110007


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 वित्त अधिकारी
 Jt. 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


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 दिल्ली विश्वविद्यालय / University of Delhi
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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2021

	Amount in ₹	
	Current Year	Previous Year
SCHEDULE 7 - CURRENT ASSETS		
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	7763150	5957925
h) Water supply material	----	----
i) Liveries	----	----
j) Drugs and Medicines	9476424	8657151
k) Answer Sheet	1235725	1354312
2. Sundry Debtors :		
a) Others Outstanding for a period exceeding six months	----	----
b) Others	11812501	10381027
3. Cash and Bank Balance		
a) With Scheduled Banks :		
-In Current Accounts	82265824	131513570
-In Term Deposit Accounts	13779817209	11698773012
-In Savings Accounts	2765513691	3126403359
b) With non-Scheduled Banks :		
-In Term Deposit Accounts	----	----
-In Savings Accounts	----	----
c) Cash Balance in hand (including cheques\drafts) :	897600	927600
4. Post Office Savings Accounts	----	----
TOTAL	16658782124	14983967956

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

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

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

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

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

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2021

Annexure "A"

	Current Year	Amount in ₹ Previous Year
I Current Account		
1 B R Amedkar Centre General Fund A/c	17269	1012907
2 ICICI Bank A/c	-----	87355
3 SBI Law Centre II	134017	134017
4 SBI MG I	13530409	17902670
5 SBI MG II	553839	427286
6 SBI MG III	-----	24715847
7 SDC Examination A/c	6189366	31974909
8 SDC General Fund A/c	34586835	26627168
9 Sponsored Project Bank A/c	1221241	1579153
10 Plan Current A/c	2778409	8516713
11 Current A/cs of Earmarked Fund	23254438	18535545
TOTAL-I	82265824	131513570
II Savings Bank Accounts		
1 External Candidate Cell A/c (closed)	-----	5971807
2 NCWEB A/c	7742848	52548029
3 SBI Departmental Receipt A/c	20177590	16611381
4 SBI General Fund A/c	72320009	130787748
5 SBI Medical Reimbursement A/c	18700675	4508288
6 Sponsored Project Bank A/c	602025761	649881330
7 Sponsored Fellowship and Scholarship	78860578	79783341
8 Plan Savings A/c	103901419	286458120
9 Savings A/cs of Earmarked Fund	632217043	750206306
10 CPF Account refundable to UGC	2673	29743115
11 IDBI Bank A/c (Misc Fee)	210991	3048646
12 Online Fees collected from Students on ICICI Bank	560547579	171598118
13 Recurring A/c-(38010936321)	68730099	304083753
14 ICICI Bank A/c-(Exam)-004318	38149062	10326026
15 Capital Assets- (38010936467)	264599319	179794665
16 Salary Account-(38010911307)	297328045	451052686
TOTAL-II	2765513691	3126403359
III Term Deposit Accounts		
1 FDR from Earmarked Fund(including margin money)	7657190241	6750181524
2 FDR from UGC Refundable A/c	46435325	121874
3 FDR from ACBR A/c	1102166	1102166
4 Sponsored Project Bank A/c(including margin money)	1251657226	898197075
5 Sponsored Fellowship and Scholarship	25000000	25000000
6 FDR From Plan A/c (including margin money)	4268432251	4024170373
7 FDR From 38010911307	530000000	-----
TOTAL-III	13779817209	11698773012
GRAND TOTAL (I+II+III)	16627596724	14956689941

संयोजित वित्त अधिकारी
(वि. वित्त-खी)
Joint Finance Officer
(Finance-XI)
University of Delhi

संयोजित वित्त अधिकारी
Joint Finance Officer
University of Delhi
दिल्ली-110007 / Delhi-110007

(22)

वित्त अधिकारी / Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi

कोषाध्यक्ष / Treasurer
दिल्ली विश्वविद्यालय / University of Delhi
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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2021

SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS	Amount in ₹	
	Current Year	Previous Year
1. Advances to employees (Non-interest bearing)		
a) Salary	---	---
b) Festival	16439	70762
c) Medical Advance		
d) Leave Travel Concession	6322926	8476132
e) Other (to be specified)	---	---
2. Long Term Advances to employees (Interest bearing)		
a) Vehicle Loan/Conveyance/Computer	224791	181830
b) Home Loan/HBA	2731700	565230
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	85961577	52547675
g) Other Advance out of Maintenance Grant A/c	413051165	498693117
h) Other Advances out of Sponsored Projects	87739392	81877029
i) Advance from Plan A/c	285168791	1811755584
j) Others(TDS refundable)	89606074	91365495
4. Prepaid Expenses		
a) Insurance	---	---
b) Other Expenses	26591259	39318703
5. Deposits		
a) Telephone	---	---
b) Lease Rent	---	---
c) Electricity	20805300	20805300
d) AICTE, if applicable	---	---
e) DESU (Security)	4795	4795
f) Others	4922373	202373
6. Income Accrued:		
a) On Investments from Earmarked/Endowment Funds	165865507	231709518
b) On Investments from ACBR/ UGC Refundable A/c	78771	---
c) On Investments from UGC Refundable A/c	900977	7734
d) On Investments from Sponsored Projects	39527801	66138832
e) On Investments from Sponsored Fellowship and Scholarship	1984685	2904936
f) On Investments from Plan	121344287	153036150
g) On Investments from MG i.e. (ICICI, SDC)	1497888	1610924
h) On Loans and Advances	---	---
i) Others (Electricity Charges Receivable)	0	695347
7. Other - Current Assets receivable from UGC/sponsored projects		
a) Debit balances in Sponsored Projects	---	---
b) Debit balances in Sponsored Fellowships & Scholarships	---	---
c) Grants Receivable	---	---
d) Other receivables	0	138095
8. Claims Receivable		
a) RCM Receivable	---	---
TOTAL	1375821498	3083580561

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.

सहस्रपाठक (Fin - XI)
S.O (Fin - XI) Delhi

Joint Finance Officer
University of Delhi

वित्त अधिकारी / Finance Officer
(23) वित्त अधिकारी
वित्त अधिकारी

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

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

	Amount in ₹
SCHEDULE - 9 ACADEMIC RECEIPTS	
	Current Year
FEES FROM STUDENTS	Previous Year
Academic	
1. Tuition fee	14431892
2. Admission Fee	8946570
3. Enrolment fee	69629101
4. Library Admission fee	8869797
5. Laboratory fee	187436
6. Sports and Athletic Association Fee	7811581
7. Computer Fee	-----
8. Arts & Craft Fee	-----
9. Registration fee	90353470
10. Syllabus fee	-----
11. Other Fees	52917731
Total (A)	253147578
Examinations	
1. Admission Test Fee	-----
2. Annual Examination Fee	720096004
3. Marksheet, certificate fee	21542336
4. Entrance Examination Fee	47555402
Total (B)	789193742
Other Fees	
1. Identity card Fee	-----
2. Fine/Miscellaneous Fee	-----
3. Medical Fee	-----
4. Transportation Fee	-----
5. Hotel Fee	-----
Total (C)	0
Sale of Publications	
1. Sale of Admission forms	-----
2. Sale of syllabus and Question Paper, etc.	-----
3. Sale of prospectus including admission forms	-----
Total (D)	0
Other Academic Receipts	
1. Registration fee for workshops, programmes	-----
2. Registration fees (Academic Staff College)	-----
Total (E)	-
GRAND TOTAL (A+B+C+D+E)	696569708
	1042341319

अनुपम अग्रवाल (विन शाखा-XI)
Section Officer (Finance-XI)
S.O (Fin-XI)
University of Delhi
दिल्ली-110007

Joint Finance Officer
दिल्ली विश्वविद्यालय

Finance Officer
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University of Delhi
(24)

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

SCHEDULE 10- GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)


SCHEDULE 10- GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)								Amount in ₹	
Particulars	Govt. of India	Plan		Total Plan	Non Plan UGC		Total Non-Plan Grant	Current Year Total	Previous Year Total
		Plan	UGC Specific Schemes		Capital Assets	Recurring/Salary Grant			
Balance B/F		6310444936	0	6310444936	287673211	0	287673211	6598118147	6076211611
Opening Balance E.W.S.)		(229200000)		(229200000)	0	229200000	229200000	0	
Add: Receipts during the year		766964471	8754968	775719439	115000000	6174153000	6289153000	7064872439	6387117420
Total		6848209407	8754968	6856964375	402673211	6403353000	6806026211	13662990586	12463329031
Less : Refund to UGC Balance*		0	8001722	8001722	10211672	6309249	16520921	24522643	0
Less : Utilized for Capital expenditure (A)		2039080756	0	2039080756	75411834	0	75411834	2114492590	158750863
Balance		4809128651	753246	4809881897	317049705	6397043751	6714093456	11523975353	12304578169
Less: utilized for Revenue Expenditure (B)		27170338	753246	27923584	0	5799404751	5799404751	5827328335	5706460022
Balance C/F (C)	-	4781958313	0	4781958313	317049705	597639000	914688705	5696647018	6598118147

* Including Rs. 24522643/- lapsed under TSA Account on 31st March-2021


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


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Section (Finance-XI)
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Joint Finance Officer
संयुक्त वित्त अधिकारी
Jt. Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007 / Delhi-110007



Finance Officer
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Treasurer
कोषाध्यक्ष/Treasurer
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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2021

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	461056210	349061800	8844592	27271669
3. Income accrued but not due on Term Deposits/Interest bearing advances to employees.	----	----	----	----
4. Interest on Saving Bank Accounts	9459832	16553579	----	----
5. Others (Specify)	----	----	----	----
Total	470516042	365615379	8844592	27271669
Transferred to Earmarked/Endowment Funds	470516042	365615379		
Balance	Nil	Nil		

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


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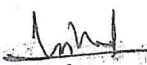

Joint Finance Officer
University of Delhi
दिल्ली-110007 / Delhi-110007


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


Treasurer
University of Delhi
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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2021

	Amount in ₹	
SCHEDULE 12 - INTEREST EARNED	Current Year	Previous Year
1.On Savings Accounts with scheduled banks	22350162	15030915
2.On Loans		
a. Employee/Staff	----	----
b. Others	----	----
3. On Debtors and Other Receivables	----	----
Total	22350162	15030915


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 दिल्ली-110007 / Delhi-110007


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 वित्त अधिकारी / Finance Officer
 दिल्ली विश्वविद्यालय
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Treasurer
 कोषाध्यक्ष / Treasurer
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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2021

SCHEDULE 13 - OTHER INCOME

	Amount in ₹	
	Current Year	Previous Year
A. Income from Land & Building		
1. Rent from Building/Land etc.	6265414	2097900
2. License fee recovered from employees for Home Accommodation	11588917	27090979
3. Hire Charges of Auditorium/Play ground/Convention Centre, etc.	----	----
4. Electricity charges recovered	----	----
5. Water charges recovered	----	----
Total (A)	17854331	29188879
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	3114	14329
3. Income from Royalty	----	----
4. DU recruitment	----	----
5. Misc. receipts (Sale of tender form, waste paper, etc.)	1155132	1522039
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	50557644	54420692
9. Others (Specify)	7873256	21171364
Total (D)	59589146	77128425
GRAND TOTAL (A+B+C+D)	77443477	106317304

संयोजक वित्त अधिकारी (विन. शाखा-XI)
S.O. (Fin. XI)
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संयोजक वित्त अधिकारी
Joint Finance Officer
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University of Delhi

(28)


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University of Delhi

कोषाध्यक्ष/Treasurer
दिल्ली विश्वविद्यालय/University of Delhi
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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2021

SCHEDULE 14- PRIOR PERIOD INCOME

Particulars	Current Year	Amount in ₹ Previous Year
1. Academic Receipts	76149846	-----
2. Income from Investments	-----	-----
3. Interest earned	-----	-----
4. Other Income	-----	-----
Total	76149846	-----


S.O (Fin - XI)
 Section Officer (Finance - XI)
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 Jt. Finance Officer
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Treasurer
 कोषाध्यक्ष / Treasurer
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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2021

SCHEDULE - 15 STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Amount in ₹

Particulars	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Salaries and Wages						
Teaching staff	----	1733093781	1733093781	----	1943669644	1943669644
Non-Teaching staff	6188511	683513973	689702484	7264412	1081678575	1088942987
Lower Subordinate staff	----	257002161	257002161	122701	273301735	273424436
b) Allowances and Bonus	----	----	----	----	----	----
c) Contribution to Provident Fund	----	----	----	----	15745642	15745642
d) Contribution to other funds (specify)	----	----	----	----	----	----
e) Staff Welfare Expenses (Liveries)	----	61155	61155	----	46320	46320
f) Retirement and Terminal Benefits	----	2142913035	2142913035	997452	6959510531	6960507983
g) LTC facility	----	10276025	10276025	----	15368845	15368845
h) Medical facility	----	195155353	195155353	----	170629572	170629572
i) Children Education Allowance	----	16026850	16026850	----	20576109	20576109
j) Honorarium	----	13257774	13257774	----	92459508	92459508
k) Others	----	----	----	----	----	----
Total	6188511	5051300107	5057488618	8384565	10572986481	10581371046


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Joint Finance Officer
 University of Delhi
 Delhi-110007 / Delhi-110007 (30)


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 University of Delhi


Treasurer
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 Delhi-110007 / Delhi-110007

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

SCHEDULE 15 A - EMPLOYEES RETIREMENT AND TERMINAL BENEFIT

	Amount in ₹				
	Pension	Gratuity	Leave Encashment	Total	Previous year
Opening Balance as on 01.04.20	23644829981	1448548177	1463038346	26556416504	21919199361
Addition : Capitalized value of Contributions Received from other Organizations	5667806	78222	3560650	9306678	12254887
Total (a)	23650497787	1448626399	1466598996	26565723182	21931454248
Less: Actual Payment during the Year (b)	1808398593	318545531	146324438	2273268562	2237407091
Balance Available on 31.03.21 c (a-b)	21842099194	1130080868	1320274558	24292454620	19694047157
Provision required on 31.03.21 as per Actuarial Valuation (d)	23583126601	1408954777	1442666277	26434747655	26556416504
A. Provision to be made in the Current year (d-c)	1741027407	278873909	122391719	2142293035	6862369347
B. Contribution to New Pension Scheme	----	----	----	----	96841184
C. Medical Reimbursement to Retired Employees	----	----	----	----	----
D. Travel to Hometown on Retirement	----	----	----	----	----
E. Deposit Linked Insurance Payment	----	----	----	620000	300000
TOTAL (A+B+C+D+E)	1741027407	278873909	122391719	2142293035	6959510531

S.O (Fin - XI)

Joint Finance Officer

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

Treasurer

कोषाध्यक्ष / Treasurer
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दिल्ली-110007 / Delhi-110007

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
				Total		Total
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)	-----	-----	-----	-----	-----	-----
TOTAL	2905796	213315864	216221660	5125060	422379712	427504772

संयोजित वित्त अधिकारी (अनुसंधान-एच)
 Section Officer (Finance-XI)
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 University of Delhi
 दिल्ली-110007 / Delhi-110007

संयोजित वित्त अधिकारी
 Joint Finance Officer (32)
 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
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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2021

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

Joint Finance Officer (Fin - XI)
Section Officer (Finance-XI)
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Joint Finance Officer
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University of Delhi
दिल्ली-110007 / Delhi-110007

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

Treasurer
दिल्ली विश्वविद्यालय/University of Delhi
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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2021

SCHEDULE - 18 TRANSPORTATION EXPENSES	Current Year			Previous Year		
	Plan	Non Plan	Total	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	----	----	-	----	----	-
Total	-	-	-	-	-	-


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


Treasurer
 कोषाध्यक्ष/Treasurer
 दिल्ली विश्वविद्यालय/University of Delhi
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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)	-----	-----	-----	-----	-----	-----
Total	259532	116184559	116444091	288530	179614188	179902718

अनुसंधान विभाग (विन. एफ.ए. XI)
S.O (Fin- (XI)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007

Joint Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007 / Delhi-110007 (35)


Finance Officer
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कोषाध्यक्ष/Treasurer
दिल्ली विश्वविद्यालय/University of De
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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2021


Amount in ₹						
SCHEDULE - 20 FINANCE COSTS	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Bank charges	38797	240066	278863	29501	177919	207420
b) Others (specify)	-----	-----	-----	-----	-----	-----
Total	38797	240066	278863	29501	177919	207420

Note:- If the amount is not material, the head Bank charges could be omitted and these could be accounted as Administrative expenses in Schedule 17.


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 Section Officer (Finance-XI)
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Joint Finance Officer
 Jt. Finance Officer
 दिल्ली विश्वविद्यालय
 University of Delhi
 दिल्ली-110007 / Delhi-110007

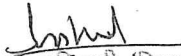

Finance Officer
 वित्त अधिकारी / Finance Officer
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 University of Delhi
 दिल्ली-110007 / Delhi-110007



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

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


			Amount in ₹			
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	17403870	146413885	163817755	1860125	141024915	142885040
d) Others (specify)	----	----	----	----	----	----
Total	17403870	146413885	163817755	1860125	141024915	142885040

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


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Section Officer (Finance-XI)
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Joint Finance Officer
Jt. Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007 / Delhi-110007 (37)



Finance Officer
दिल्ली अधिकारी / Finance Officer
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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	----	----	----
Total	----	377365539	377365539	123832	559398	683230


S.O (Fin - XI)
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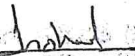

Joint Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007 / Delhi-110007



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


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

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

	Amount in ₹	
Increase/Decrease in Stock	Current year	Previous year
a.) Closing Stock		
Stationery	7763150	5957925
Drugs and Medicines	9476424	8657151
Liveries	-----	-----
Answer Sheet	1235725	1354312
Total (A)	18475299	15969388
b.) Less :Opening Stock	15969388	22598833
Total (B)	15969388	22598833
Net Increase/(Decrease) (A-B)	2505911	(6629445)


S.O (Fin - XI)


Joint Finance Officer
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 दिल्ली-110007 / Delhi-110007

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

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:

- 2.1 Fees from Students, Sale of Admission Forms, and Tuition Fees for each semester and Interest on Savings Bank account are accounted on cash basis.
- 2.2 Income from Land, Buildings and other Property and Interest on investments are accounted for on accrual basis.
- 2.3 Interest on interest bearing advances to staff for House Building, Purchase of Vehicles and Computers are accounted on accrual basis every year, though the actual recovery of interest starts after the full repayment of the principal.

3 FIXED ASSETS AND DEPRECIATION:

- 3.1 Fixed assets are stated at cost of acquisition including inward freight, duties, taxes, incidental direct expenses related to acquisition, installation and commissioning. Fixed assets received by the University without any consideration has been capitalized in the financial statement at a nominal value i.e., at Rs. One per asset.
- 3.2 Gifted / donated assets are valued at a nominal value of Rs. 1/- (One) per asset.
- 3.3 Books received as gift are valued at a nominal value i.e. of Rs. 1/- (One) per asset.
- 3.4 Fixed assets are valued at cost less accumulated depreciation. Depreciation on Fixed Assets is provided on Straight line method. The University has **changed the method of depreciation from Written Down Value to Straight Line Method in Financial Year 2020-21.** The Change in Method of Depreciation has been necessitated keeping in mind the rates and method prescribed by the Ministry of Education in revised format and as per audit observation. The revised depreciation has been calculated from the financial year 2014-15 after due adjustment of the Written Down Value taken earlier. The difference arising due to the change in method has been disclosed under Schedule 1- Corpus/ Capital Fund.

Tangible Assets:

<u>S.No.</u>		<u>Rate as Per S.L.M.</u>
1	Land	0%
2	Site Development	0%
3	Buildings	2%
4	Roads & Bridges	2%
5	Tube wells & Water Supply	2%
6	Sewerage & Drainage	2%
7	Electrical Installation and equipment	5%
8	Plant & Machinery	5%
9	Scientific & Laboratory Equipment	8%
10	Office Equipment	7.5%
11	Audio Visual Equipment	7.5%
12	Computers & Peripherals	20%
13	Furniture, Fixtures & Fittings	7.5%
14	Vehicles	10%
15	Library Books & Scientific Journals	10%

Intangible Assets (amortization):

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

- 3.5 In respect of additions to fixed assets during the year, depreciation is provided for whole year. In respect of sale/deductions from the fixed assets, no depreciation is charged.
- 3.6 Assets created out of Earmarked Funds where the ownership of such assets vest in the university, are set-up by credit to Capital Fund and merged with the Fixed Assets of the University. Depreciation is charged at the rates applicable to respective assets as prescribed in the revised format of Ministry of Education (MHRD). Assets purchased out of Project funded by outside agencies remain the property of the concerned funding agency till the project is closed. After closure of the project, the project assets are merged with the Fixed Assets of the University after deprecation charged at the rates applicable to the respective assets by debiting respective Fixed Assets account and crediting Capital Fund Account.

3.7 Assets, the individual value of each of which is Rs 2,000/- or less(except Library books) are treated as revenue expenditure. However physical accounting and controls are continued by the holders of such assets.

4 Intangible Assets:

Patents, copy rights E Journals and computer software are grouped under intangible Assets.

4.1 **Patents:** The expenditure incurred from time to time (application fees, legal expenses etc.) for obtaining Patent is capitalized and shown as part of Intangible assets in the Balance Sheet. If applications for Patents are rejected, the cumulative expenditure incurred on the particular Patent is written off to the Income & Expenditure in the year of application is rejected.

The expenditure on Patents granted is written off over a life of 9 years on a conservative basis.

4.2 **Electronic Journals:** 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 Computersand Peripherals.

5 Stocks:

The stock at the end of the year has been valued at cost.

6 Retirement Benefits:

The RetirementBenefits 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 Investmentsare stated at cost.

8 Earmarked/ Endowment Funds:

The Earmarked Fund consisting ofHousing Building Fund, Conveyance Fund (including Computer Advances and other such funds)University Development Fund (UDF) and vice-Chancellor Students Fund etc. are long term funds and earmarked for specific purposes. Each of the Funds has a separate bank account. Most of the accounts are investment in Government Securities, Bonds, and Term Deposit with Banks. The income from investment/ advances (House Building, Conveyance,Computers) 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 Investments on the asset side of the Balance Sheet.

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

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

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 University Grants Commission Grants:

9.1 Government Grant and University Grants Commission grants are accounted 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 amounts 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 Fellowships released by the UGC, Fellowship and Scholarship are also sponsored by various organizations. These are accounted in the same way as Sponsored Projects except that the expenditure generally is only on distribution of Fellowships and Scholarship, which may include allowances for contingent expenditure by Fellows and Scholars.


11.3 The Institution itself also awards Fellowships and Scholarships, which are accounted under Academic expenses.


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

12 Income Tax:


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

Dated: 27th August, 2021


अनु.स.ओ.(फि. XI) / अनु.स.ओ. (फि. XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007 / Delhi-110007


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


वित्त अधिकारी / Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007 / Delhi-110007
[44]


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

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2021

Schedule 24: Contingent Liabilities and Notes on Accounts

1 Contingent Liabilities:

- (a) Various claims filed by present/former employees/retired employees of the University are sub-judice before Hon'ble Supreme/Hon'ble High Court of Delhi and Industrial Tribunals. The decision is yet to arrive. The quantum of claims is not ascertainable.
- (b) An Amount of Rs 14.25 Crore is payable to ECIL for balance payment of supplying and commissioning of security equipment during Common Wealth Games held in 2010 at various venues of Delhi University. The balance payable amount of Rs. 14.25 Crores against total bill of Rs. 28.23 Crore has been stopped by the Ministry of Home Affairs, as the matter is sub judice in the Hon'ble Court of Delhi.
- (c) The Ministry of Social Justice & Empowerment has sanctioned a grant of Rs. 311.10 lakhs in the year 20212 for construction of Lift, Ramp & construction of Toilet for benefit of Persons with Disabilities. The completion cost of the said construction work was Rs. 420.41 lakhs. the University has released the total grant of Rs.311.40 Lakhs to implementing agency and Rs. 109.31 Lakhs (including GST) is payable for the said construction work to the executing agency. The University is approaching the Ministry of Social Justice & Empowerment for release of balance payable amount of Rs.109.31 Lakhs.

2 Capital Commitments (Capital Works in Progress)

During the year, Capital Work in Progress amounting to Rs. 12,04,51,341/- has been transferred to respective Building account out of Rs. 12,28,72,429/-. Depreciation has been provided from the date of completion of the respective buildings. Deprecation pertained to previous years has been shown as Prior Period Expenses under Schedule 22 of Income and Expenditure Account. Amount of Rs. 11,72,343/- has been transferred to revenue expenditure under Schedule-22 of the Income and Expenditure Account and remaining balance of Rs. 12,48,745/- transferred to prior period expenditure in Misc. Account (Endowment fund).

3 Fixed Assets:

3.1 Addition in the year to Fixed Assets in Schedule 4 include assets purchased out of plan funds Rs. 2,15,95,32,097/- (including building amount transfer from "work in progress" Rs. 12,04,51,341/-) Non Plan, Funds (Recurring) Rs. Nil, (Capital Assets) Rs. 7,54,11,834/- and

Earmarked/Endowment Fund Rs. 5,15,60,332/- Sponsored Projects closed Rs. 1,80,64,933/- and Library Books and other assets of the value of Rs18/- (at nominal value of Rs. 1/- per assets) gifted to the University. The assets have been set up by credit to the 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 (1)B (2) &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.

3.4 Fixed Assets depicted in Schedule - 4 is after the adjustment of effects due to **change in Method of depreciation from WDV to SLM w.e.f. 01.04.2014**. Difference due to change in method of depreciation Rs. 2,52,62,52,625 from the period 2014-15 to 2019-20 adjusted with Fixed assets and Capital Fund Account (refer Schedule -1). Change in method of depreciation has been made to follow the guidelines of Ministry of Education.

3.5 During the Financial Year 2011-12 the University of Delhi paid the sum of Rs. 3,56,49,000/- to Delhi Jal Board for water supply connection to Hostel constructed by the University at Dhaka near Mukherjee Nagar University of Delhi. In the current year amount outstanding as advance to Delhi Jal Board is capitalized under the head of Building. The depreciation charged for the period from 2011-12 to 2019-20 is shown under the head prior period expenses refer Schedule -22.

3.6 During the Financial Year 2011-12 the University of Delhi paid the sum of Rs. 6,50,000/- to DDA for Master Plan at South Campus University of Delhi. In the current year amount outstanding as advance to DDA is capitalized under the head of Building. The depreciation Charged for the period from 2011-12 to 2019-20 is shown under the head prior period expenses refer Schedule -22.

3.7 The building and other construction works which has already been completed a long back and shown as loan and advances as well as Capital work in progress has been capitalized in the fixed assets under Building and depreciation has accordingly been taken from the date of actual possession/completion.

3.8 Most of the long outstanding advances with M/s. Rites Ltd and Engineers India Limited (E.I.L.) have been adjusted on the basis of utilization certificate/expenditure details as submitted by the respective agencies and duly recommended by the Engineering Department. However, pending final submission of bills, completion certificate some advances are to be adjusted in due course. Effort is continuing to settle the advances at the earliest.

4 Deposit Liabilities:

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

5 Current Liabilities:

Pending request of final bill, amount withheld/deducted by EIL and RITES Rs. 8,67,20,385/- from the contractor towards security/Liquidated damage is considered as liability and shown under Current liabilities (Refer Schedule 10- Grants/Subsidies (Irrevocable Grants Received))

6 Expenditure in Foreign Currency:

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

7 Current Assets, Loans & Advances and Deposits:

6.1 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.

6.2 Long outstanding advances with colleges and other institutions/Department has also been adjusted during the current financial year on the basis of available documents and certification given by the heads of the organization, since they were outstanding for a very long period, every possible effort has been made to settle the long outstanding advances. However, some of the advances are still to adjust.

8 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.

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

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

11 Schedule 1 to 24 are annexed to & form an integral part of the Balance Sheet as on 31st March 2021 and the Income & Expenditure Account for the year ended 31st March 2021.

12 Provident Fund Accounts:

As the Provident Fund Accounts including 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 2020-21 have been attached to the University's Accounts.

13 Salaries:

The expenditure on salaries as shown in the income and expenditure statement is for the period from April-20 to March-21 including provision for the month of March-2021 amounting to Rs. 23,24,09,743/-.

The Honorarium paid to the contractual staff/outsourcing staff/Adhoc Faculty /Guest Faculty have been booked under Administrative (Recurring) Expenses as per the direction of UGC and Audit observation

14 Prior Period Income and Expenses:

- Prior period income of Rs. 7,61,49,846/- includes the Academic receipt of previous years which could not be taken earlier.
- Prior Period Expenditure Rs. 37,73,65,539/- included Academic Expenditure of Rs. 8,81,75,246/-, Administrative expenses (Printing & Binding) Rs. 75,04,463, Repairs & Maintenance Rs. 1,17,234 and Depreciation related to prior period of Rs. 7,36,54,896/- (refer to Schedule 22: Prior Period Expenses)
- Salaries for the month of March-2020 amounting to Rs. 21,67,57,911/- has been shown under the head prior period expenses. It has been taken in the prior period expenses as it was not considered as liability in the previous year annual accounts for the Financial Year 2019-20 and according to the Ministry of Education (MHRD) guidelines (Schedule-22).

15 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.

16 Delhi University Press:

As University Press is a separate reporting entity, its accounts are prepared separately and attached to the University's Account. The University Press has already been closed as directed by the Ministry of Education (MHRD) and in accordance with Executive Council resolution no 79 (79-17) dated 15.03.2020.

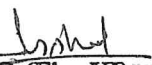
- An amount of Rs. 1,73,95,000/- had been released to Press in earlier years by the University for its subsistence and it has been shown as liability in accounts of the University Press and same is shown as receivable under Annual Accounts of the University.
- Further, an amount of Rs. 1,54,87,984/- is receivable from university and its departments i.e. also of a very long period, which has been shown under current assets of the Press and same is shown as payable in the annual accounts of the University.
- Rs. 18202/- relates to assets auctioned by University Press and deposited in University's account and shown as amount receivable from University as well as amount payable to University Press in the annual accounts of the University.

The matter regarding merger of D.U Press with University of Delhi is under consideration of a committee constituted by University of Delhi and the merger of the Press account with university accounts.


17 Institution of Eminence: -

The Central Government, on the recommendations of Empowered Expert Committee (EEC) and University Grants Commission (UGC) declared University of Delhi as an "Institution of Eminence" with effect from the issuance of the Notification No. F.11/9/2019-U3(A) dated 2nd March 2020. Institution of Eminence account incorporated as project accounts with annual accounts of University of Delhi in Schedule-3(a) i.e. Sponsored Projects

Dated: 27th August, 2021


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Section Officer (Finance-XI)
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Finance Officer
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दिल्ली विश्वविद्यालय
[49] University of Delhi
दिल्ली-110007 / Delhi-110007


Treasurer
कोषाध्यक्ष / Treasurer
दिल्ली विश्वविद्यालय / University of Delhi
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UNIVERSITY OF DELHI
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

			Amount in ₹		
RECEIPTS		Current Year	Previous Year	Current Year	Previous Year
I. Opening Balances					
a) Cash Balances		---	---		
b) Bank Balances					
i. In Current Accounts		131513570	102222076		
ii. In Saving Accounts		3126403359	1221087686		
iii. In Deposit Accounts		11698773012	12388074281		
c) Permanent Advance		927600	937600		
II. Grants Received					
a) From Government of India		---	---		
b) From State Government		---	---		
c) From UGC					
i) Grant for Capital Expenditure-Non Plan	115000000				
ii) Grant for Revenue Expenditure-Non Plan	6174153000				
d) From other sources (details)	8754968		5848824000		
Less:- RBI TSA Lapsed	(24522643)	6273385325			
III. Academic Receipts					
a) Fees and Subscriptions		696569708	1042233559		
b) Sale of Publications		0	107760		
IV. Receipts against Earmarked/Endowment Funds					
		638286769	1065630662		
V. Receipts against Sponsored Projects/Schemes		786720670	559243795		
VI. Receipts against Plan		508232507	262936632		
VII. Receipts against Sponsored Fellowships and Scholarships		31626527	58387487		
I. Expenses					
a) Establishment Expenses		4981168919	5938531520		
b) Academic Expenses		216221660	427504772		
c) Administrative Expenses		1391051028	698780995		
d) Transportation Expenses		---	---		
e) Repairs & Maintenance		116444091	179902718		
f) Finance costs		278863	207420		
g) Expenditure on Grant		163817755	142885040		
h) Prior Period Items		302538300	683230		
II. Payments against Earmarked/Endowment Funds		278059325	297752224		
III. Payments against Sponsored Projects/Schemes		667677691	602321702		
IV. Payments against Sponsored /fellowship Fellowships/Scholarships		37365807	43711631		
V. Payments against Plan Accounts		---	---		
VI. Investments and Deposits made					
a) Out of Earmarked/Endowment Funds		---	---		
b) Out of own funds (Investments - Others)		---	---		
VII. Term Deposits with Scheduled Banks		---	---		
VIII. Expenditure on Fixed Assets and Capital Work - In - Progress					
a) Fixed Assets		2166133248	225719659		
b) Capital Works - In - Progress		---	---		
IX. Other Payments including statutory payments					
Other body transaction		93807382	34489554		



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



Treasurer
University of Delhi
दिल्ली-110007 / Delhi-110007

VIII. Income on Investments From			X. Refunds of Grants	---	---
a) Earmarked/Endowment Funds	520694569	267346159			
b) Plan Accounts	296849722	250812594	XI. Deposits and Advances		
c) Sponsored Projects	192566053	78058027	a) Festival Advance		
d) Sponsored Fellowship & Scholarship	4816517	6392606	b) Advances	---	---
			c) Permanent Advance	---	---
IX. Interest received on			d) Medical Advance	0	---
a) Bank Deposits	10964834	28067078	e) LTC Advance	6312926	8476132
b) Loans and Advances	---	---	f) Remittances	39060	0
c) Savings Bank Accounts	22350162	15030915	g) Advance out of Sponsored Projects, Plan, & Earmarked Fund	0	47805560
				0	
X. Investments encashed	---	---	XII. Other Payments	1722015972	1976473267
XI. Term Deposits with Scheduled Banks encashed	---	---	XIII. Closing Balances		
			a) Cash in hand	---	---
XII. Other Income (including Prior Period Items)	140878196	103809933	b) Bank Balances		
			- In Current Accounts	82265824	131513570
XIII. Deposits and Advances			- In Savings Accounts	2765513691	3126403359
a) Festival Advance	---	---	- In Deposits Accounts	13779817209	11698773012
b) LTC Advance	8466132	7974556	c) Permanent Advance	897600	927600
c) Medical Advance	---	---			
d) Permanent Advance	---	---			
e) Advances	81059292	16944774			
f) Remittances	1403768	449219			
g) Advance out of Sponsored Projects, Plan, & Earmarked Fund	1485101097	---			
XIV. Miscellaneous Receipts including Statutory Receipts	10208628	59934047			
XV. Any Other Receipts	2103628332	2198357518			
TOTAL	28771426350	25582862965	TOTAL	28771426350	25582862965


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


Joint Finance Officer
 संयुक्त वित्त अधिकारी
 Jt. 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
PROVIDENT FUND ACCOUNT
BALANCE SHEET AS ON 31st MARCH 2021

(Amount/Rs.)

Previous Year 31.03.2020	Liabilities		Current Year 31.03.2021	Previous Year 31.03.2020	Assets		Current Year 31.03.2021
	GPF						
3991034326	Opening Balance	4249067659		2626990000	Investment (Bonds)		2626990000
606268822	Add: Subscriptions/repayment of advance in the year	620758979					
310446144	Add: Interest Credited	299685154					
(658625859)	Less: Advance/Withdrawal/Final settlement	(697253768)		2315100000	Fixed Deposit with scheduled bank		2373300000
(55774)	Less: Adjustment relating to Previous yr.	(9125)					
4249067659	Closing Balance		4472248899				
	CPF						
616249658	Opening Balance	627923323		138018061	Interest Accrued as on 31.03.2021		125154406
69794420	Add: Subscriptions & Contribution/repayment of advance in the year	51614316			TDS receivable :		
41185113	Add: Interest Credited	35816901		2214976	-- CPF	2264921	
(99305406)	Less: Advance/Withdrawal/Final settlement	(161231647)			-- GPF	548996	2813917
(462)	Less: Adjustment related to Previous Year	-					
627923323	Closing Balance		554122893		Balances with State Bank of India in Saving Accounts :-		
	Interest Reserve						
430847617	Opening Balance	457538484		115492712	--GPF	100921878	
26690867	Add: Excess of Income over Expenditure	30705182		136713717	--CPF	285435257	386357135
457538484	Closing Balance		488243666				
5334529466	TOTAL		5514615458	5334529466			5514615458

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

संयुक्त वित्त अधिकारी
Jt. Finance Officer
दिल्ली विश्वविद्यालय
दिल्ली-110007 / Delhi-110007

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

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

(52)

UNIVERSITY OF DELHI
PROVIDENT FUND ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

(Amount / Rs.)

Previous Year 31.03.2020	Expenditure	Current Year 31.03.2021	Previous Year 31.03.2020	Income	Current Year 31.03.2021
	Interest Credited to:		379209251	Interest received on Investment & SB A/c	379065331
310446144	GPF Account	299685154	105115135	Add: Interest accrued during the year	92251480
41185113	CPF Account	35816901	56236	Add: Adjustment related to previous year	9125
2079	Bank Charges	3564	(106280869)	Less Interest accrued during previous year but realized during current year	(105115135)
26690867	Excess of Income over Expenditure	30705182	224450	Other Income	-
378324203	Total	366210801	378324203	Total	366210801

ASSISTANT REGISTRAR (FIN.)

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

JOINT FINANCE OFFICER

संयुक्त वित्त अधिकारी
Jt. Finance Officer
दिल्ली विश्वविद्यालय
दिल्ली-110007 / Delhi-110007

FINANCE OFFICER

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

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

(53)

UNIVERSITY OF DELHI
PROVIDENT FUND ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2020-21

Receipts	(Amount / Rs.)	Payments	(Amount / Rs.)
Opening Balance as on 01/04/2020			
GPF A/c No.10851298435	115492712	GPF Adv./Withdrawal/Final Settlement	697253768
CPF A/c No.10851298457	136713717	CPF Adv./Withdrawal/Final Settlement	161231647
GPF Subscription	620758979	Investment during the year	2373300000
CPF Subscription & University Contribution	51614316	Bank Charges	3564
		Closing Balances:	
Investment Encashed	2315100000	GPF A/c No.10851298435	100921878
Interest Received	378466390	CPF A/c No.10851298457	285435257
TOTAL	3618146114	TOTAL	3618146114

ASSISTANT REGISTRAR (FIN.)

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

JOINT FINANCE OFFICER

संयुक्त वित्त अधिकारी
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 दिल्ली-110007 / Delhi-110007

FINANCE OFFICER

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

(54)

UNIVERSITY OF DELHI

NPS TIER-I ACCOUNT

BALANCE SHEET AS AT 31st MARCH 2021

(Amount / Rs.)

Amount 31.03.20	Liabilities	Amount 31.03.21	Amount 31.03.20	Assets	Amount 31.03.21
	<u>NPS Tier-I Account :-</u>				
14230965	Subscription & Univ. Contribution	2585462	2606000	Investment	3513000
			71338	Interest accrued but not due	116645
3748552	Interest Reserve	4379911	2045	TDS Receivable	27428
			15300134	Balance with SBI in Saving A/c	3308300
17979517	TOTAL	6965373	17979517	TOTAL	6965373

ASSTT. REGISTRAR (FIN.)

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

JOINT FINANCE OFFICER

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

FINANCE OFFICER

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

TREASURER

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

(55)

UNIVERSITY OF DELHI

NPS TIER-I ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2020-21

(Amount / Rs.)					
Amount 31.03.20	Expenditure	Amount 31.03.21	Amount 31.03.20	Income	Amount 31.03.21
3676	Bank Charges	212	666812	Interest received on investment	575272
656607	Excess of Income over Expenditure	631359	(77867)	Interest accrued for the year 2019-20 but realized during 2020-21	(71338)
			71338	Interest accrued but not due	127637
660283	TOTAL	631571	660283	TOTAL	631571

ASSTT. REGISTRAR (FIN.)

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

JOINT FINANCE OFFICER

संयुक्त वित्त अधिकारी
Jt. Finance Officer
University of Delhi
दिल्ली-110007 / Delhi-110007

(56)

FINANCE OFFICER

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

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

UNIVERSITY OF DELHI

NPS TIER-I ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2020-21

Amount 31.03.20	Receipts	Amount 31.03.21	Amount 31.03.20	Payments	Amount 31.03.21
4354707	Opening Balance as on 01/04/2020	15300134	2606000	Investment	3513000
	<u>NPS Tier-I Account</u>				
180686486	Own Subscription & University Contribution	194930354	168277292	Withdrawal/Refund to NSDL	206575857
262287	Interest Received on investment	287396			
402480	Interest on Saving Bank A/c	273485	3676	Bank Charges	212
3115000	Investment Encashed (F.D.)	2606000	2633858	Adjustment relating to Previous Year	0
			15300134	Closing balance as on 31.03.2021	3308300
188820960	TOTAL	213397369	188820960	TOTAL	213397369

ASSTT. REGISTRAR (FIN.)

सहायक कुलसचिव (वित्त)
Asstt. Registrar (Finance)

दिल्ली विश्वविद्यालय
University of Delhi

दिल्ली-110007/Delhi-110007

JOINT FINANCE OFFICER

संयुक्त वित्त अधिकारी
Jt. Finance Officer
University of Delhi
दिल्ली-110007 / Delhi-110007

(57)

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 PRESS

BALANCE SHEET AS AT 31st MARCH 2021

		Amount in ₹	
FUNDS & LIABILITIES		CURRENT YEAR	PREVIOUS YEAR
1. <u>Capital</u>		2,48,273.00	3,41,547.00
2. <u>Current Liabilities :</u>			
(a) Payable to University of Delhi			
(i) Deduction from Salary	12,43,873.00		12,43,219.00
(ii) Inter Bank Transfer	1,73,95,000.00		1,73,95,492.00
(iii) Others	10,000.00		10,162.00
(b) Earnest Money	53,500.00		53,500.00
(c) Salary Payable	89,679.00		-
TOTAL	1,90,40,325.00	1,90,40,325.00	1,90,43,920.00
ASSETS		CURRENT YEAR	PREVIOUS YEAR
1. Machinery, Furniture & Equipments			
2. Amount Receivable	-	1,54,87,984.00	5,148.00
3. <u>Stock In Hand</u>			
(a) Raw Material	5,62,870.00	-	5,62,870.00
(b) Finished Goods	-		-
4. Work in Progress	-		-
5. Cash in Bank	29,71,269.00		29,69,731.00
6. Permanent Advance	-		1,000.00
7. Advance Contingency	-		15,000.00
8. Amount Receivable from University against sale of assets	18,202.00		-
TOTAL	1,90,40,325.00	1,90,40,325.00	1,90,43,920.00



Dealing Assistant



O.S.D.
University Press

UNIVERSITY PRESS

PROFIT & LOSS ACCOUNT FOR THE YEAR 2020-21

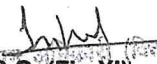
			Amount in ₹		
Particulars	Current Year	Previous Year	Particulars	Current Year	Previous Year
1. <u>To Opening Stock :</u>			1. <u>Income :</u>		
(a) Raw Materials	5,62,870.00	12,89,027.00	(a) Income from Printing and Binding	-	-
(b) Finished Goods	-	-	(b) Prior Period Income from sale	18,202.00	-
2. <u>To Work in Progress</u>	-	-			
3. <u>To Pay and Allowances :</u>	89,679.00	9,58,138.00	2. <u>By Closing Stock :</u>		
(a) L.T.C.	-	-	(a) Raw Materials	5,62,870.00	5,62,870.00
(b) Tuition Fees	-	-	(b) Finished Goods	-	-
(c) Bonus	-	-			
(d) Medical Re-imbursement	-	-	3. <u>By Work in Progress</u>	-	-
4. <u>To Purchase of Raw Materials</u>	-	-			
5. <u>To Misc. Contingent Exp.</u>	16,649.00	-	4. Loss	93,274.00	16,86,676.00
6. <u>To Rate, Rent and Taxes</u>	-	649.00			
7. <u>To Work Done Through Outside Agency</u>	-	-			
8. <u>Depreciation :</u>					
(a) Machinery, Furniture & Equipment	5,148.00	1,732.00			
9. <u>Profit</u>	-	-			
TOTAL	6,74,346.00	22,49,546.00	TOTAL	6,74,346.00	22,49,546.00


Dealing Assistant


O.S.D.
University Press

UNIVERSITY OF DELHI
DELHI UNIVERSITY PRESS A/C NO. 10851295354
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31st MARCH, 2021

				Amount in ₹	
Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
I Opening Balance			I Expenses		
Bank Balance	2969731	218213	Establishment Expenses	---	958138
Deposit in Bank	---	---			
II Receipts from Printing & Binding work			II Other Administrative Expenses		
a) Receipts against amount receivable account	2187	3708955	Expenditure	649	649
III Deductions\Recoveries	---	211421	Remittance	---	210071
			III Closing Balance		
			Bank Balance	2971269	2969731
Total	2971918	4138589		2971918	4138589


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



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

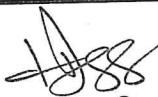

Finance Officer
 वित्त अधिकारी/Finance Officer
 दिल्ली विश्वविद्यालय
 University of Delhi
 दिल्ली-110007 / Delhi-110007


कोषाध्यक्ष/Treasurer
 वित्त अधिकारी/University of Delhi
 दिल्ली-110007 / Delhi-110007

UNIVERSITY OF DELHI
HALLS AND HOSTELS
BALANCE SHEET AS AT 31st MARCH, 2021

	Amount in ₹	
	Current Year	Previous Year
SOURCE OF FUNDS		
COURPUS/CAPITAL FUND	372343902	363265158
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	54419004	54961581
CURRENT LIABILITIES & PROVISIONS	30558579	21603087
TOTAL	457321485	439829826
APPLICATION OF FUNDS		
Fixed Assets		
Tangible Assets	31094954	16389854
Intangible Assets	24247	24292
Capital Works-In-Progress	0	0
INVESTMENT FROM EARMARKED/ENDOWMENT FUNDS	0	0
Long Term	13359004	12361659
Short Term	80311361	89068821
INVESTMENTS- OTHERS	310271850	306483853
CURRENT ASSETS	22314293	15555572
LOANS, ADVANCES & DEPOSITS	(54224)	(54224)
MISCELLANEOUS EXPENDITURE		
TOTAL	457321485	439829826


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


Joint Finance Officer
Jt. 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
(61)


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

UNIVERSITY OF DELHI
HALLS AND HOSTELS
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

	Amount in ₹	
	Current Year	Previous Year
Particulars		
(A) INCOME		
Academic Receipts	22909215	63276944
Grants/Subsidies	131985546	137001868
Income From Investment	18222828	21183494
Interest Earned	1345130	1990898
Other Income	12771096	58893411
Prior Period Income	0	0
Total (A)	187233815	282346615
(B) EXPENDITURE		
Staff Payments & Benefits (Establishment Expenses)	114264706	159821329
Academic Expenses	0	5073
Administrative and General Expenses	70061602	63388740
Transportation Expenses	443985	538525
Repair & Maintenance	6003639	9048521
Finance Costs	48560	134464
Depreciation	3731044	4811096
Other Expenses	16186	0
Prior Period Expenses	(285401)	0
Total (B)	194284320	237747748
Excess of Income over Expenditure/ (Expenditure over Income) (A-B)	(7050505)	44598867
Balance being Surplus/(Deficit) carried to Capital Fund	(7050505)	44598867

अनुमान अतिरिक्त (अनुमान-KE)
Section Officer (Finance)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007


Joint Finance Officer
Jt. Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007 / Delhi-110007


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


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

UNIVERSITY OF DELHI
HALLS AND HOSTELS
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31st MARCH 2021

				Amount in ₹	
Receipt	Current Year	Previous Year	Payment	Current Year	Previous year
I. Opening Balance			I. Expenses		
- Cash in Hand	69906	71275	(a) Establishment Expenses	116647820	160183587
- Bank Balance	91139124	136690466	(b) Academic Expenses	0	5073
- Imprest	194872	414581	(c) Administrative Expenses	64430255	62155314
- Deposit Account	277995721	189832240	(d) Transportation Expenses	443985	538525
- TDS on FDR's Interest	58557	27532	(e) Repairs & Maintenance Expenses	5954781	8930708
II. Other Bank Balances/FDRs	0	0	II. (a) Payments against Earmarked Fund	11676467	17770394
III. Grants Received	144538885	140122315	(b) Payment against Projects	627290	45112
IV. Academic Receipts	15872665	46212426	III. Investments and Deposits made	10923488	14489023
V. Receipts against Earmarked/Endowment Funds	6264551	23570250	IV. Expenditure on Fixed Assets & Capital work-in-Progress	618165	3010475
VI. Interest Received	14844899	9383691	V. Finance Charges	45676	131677
VII. Income from Investments	9562326	15530963	VI. Deposits and Advances	8737769	886730
VIII. Other Income	13450284	73782592	VII. Other Payments	3980229	6547635
IX. Deposits and Advances	12559456	2615514	VIII. Closing Balances		
X. Any Other Receipts	2681703	5898589	- Cash in Hand	61838	69906
			- Bank Balance	85903695	91139124
			- Imprest	164680	194872
			- Deposit Account	278965197	277995721
			- TDS on FDR's Interest	51614	58557
Total	589232949	644152433	Total	589232949	644152433

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

संयुक्त वित्त अधिकारी
 Jt. Finance Officer
Joint Finance Officer
 University of Delhi

वित्त अधिकारी
 Finance Officer
 (63) दिल्ली विश्वविद्यालय

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



कार्यालय महानिदेशक लेखापरीक्षा (गृह, शिक्षा एवं कौशल विकास)
Office of the Director General of Audit (Home, Education and Skill Development)
 डी जी ए सी आर भवन, इन्द्रप्रस्थ एस्टेट, नई दिल्ली 110 002
 DGACR Building, Indraprastha Estate, New Delhi - 110 002

ए.एम.जी-1/एस. ए.आर./डी.यू./9-54/2021-22/

दिनांक: 27.04.2022

सेवा में,

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

कुलपति कार्यालय
 O/o the Vice Chancellor
 डायरी संख्या / Diary No. 2300
 दिनांक / Date. 28.04.22

विषय : वर्ष 2020-21 के लिए, दिल्ली विश्वविधालय, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन

महोदया/महोदय,

मैं, दिल्ली विश्वविधालय, नई दिल्ली के वर्ष 2020-21 के प्रमाणित वार्षिक लेखे की प्रति उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित संसद के पटल पर रखने के लिए संलग्न करती हूँ।

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

कृपया यह सुनिश्चित किया जाये कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय (Governing Body) द्वारा अनुमोदित अवश्य करा लिया जाये तथा यह भी सुनिश्चित करें कि 2020-21 के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र को संसद के पटल पर रखने से पहले सभी पूर्व वर्षों के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र संसद के पटल पर प्रस्तुत किये जा चुके हों।

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

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

संलग्नक: यथोपरि

भवदीया,

FO 28/4/22

निदेशक (ए.एम.जी-III)

**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 31st 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 2020-21, the University had made adjustment of addition of buildings (Plan) to the fixed assets amounting to Rs.178.91 crore in the receipt and payments accounts for which advances were given in previous years to the executing agencies viz., RITES, EIL etc. Since Receipt and Payment account is prepared purely on cash basis, the adjustment of Rs.178.91 crore as addition of building to the fixed assets in the R&P accounts, for which advances were given in previous years was irregular. This has resulted in overstatement of Receipt and Payment Account by Rs.178.91 crore.

C. University Press Account

C.1 Funds & Liabilities – Rs.1.90 crore

An amount of Rs.1.74 crore has been shown as Inter Bank Transfer under the head Current Liabilities which is appearing in the accounts since 2010-11 and same amount has been shown in the accounts of University of Delhi under Loans, Advances and deposits-Delhi University Press. The details of this amount have not been provided to audit. In the absence of this, audit could not verify this amount. This is being pointed out since 2018-19 but action has not been taken by the University to make the details available to audit.

C.2 Assets – Rs. 1.90 crore

The above includes Rs.1.55 crore being the amount receivable pertaining to the period 1975-76 to 2018-19. The amount pertains to various departments of University of Delhi and has been shown as payable in the accounts of University of Delhi. Neither the University has discharged its liability, nor the University press have made any efforts to recover the amount.

D. Halls and Hostels Accounts

D.1 Source of Funds (Liability)

D.1.1 International Guest House

Rs. 8.78 lakh shown as “debts outstanding upto 5.4.2010” in the accounts of International Guest House relates to the amount that had been embezzled. This fact and the present status of the case should be disclosed in the Notes to Accounts. This was also pointed out in 2019-20 audit report but no remedial action has been taken.

E. Grants in aid

As per the accounts, University of Delhi received grants-in-aid of Rs. 628.91 crore (Recurring/Salary Grant: Rs. 617.41 crore and Capital Grant: Rs. 11.50 crore) and Rs. 22.92 crore (transferred from plan grant to Recurring/Salary Grant) during 2020-21. It had an opening balance of Rs. 28.76 crore (Capital Grant) as on 1 April 2020. Out of total amount of Rs. 680.59 crore, it utilized Rs. 589.13 crore (Recurring/Salary Grant: Rs. 580.57 crore including 0.63 crore lapsed under TSA and Capital Grant: Rs. 8.56 crore including Rs. 1.02 crore lapsed under TSA) leaving a balance of Rs 91.46 crore (Recurring/Salary Grant: Rs. 59.76 crore, Capital Grant: Rs. 31.70 crore) as on 31 March 2021.

The University also received grant-in-aid of Rs. 87.55 lakh under Specific schemes during the year. It utilized Rs. 7.53 lakh and remaining Rs. 80.02 lakh lapsed under TSA account as on 31.03.2021

Further, the University has an opening balance of plan grant-in-aid of Rs. 631.04 crore and had receipts of Rs. 76.70 crore during the year. Out of the total funds of Rs. 707.74 crore during the year, it utilized Rs. 229.54 crore including Rs. 22.92 crore transferred to Recurring/Salary Grant during the year leaving unutilized grant-in-aid of Rs. 478.20 crore as on 31 March 2021.

Part-II

Maintained Institutions

Introductory

During 2020-21, the University of Delhi had 13 institutions (hereinafter referred to as Maintained Institutions), which formed an integral part of the University according to its Statutes. The Maintained Institutions were mainly financed by grants from UGC for maintenance purposes and for specific schemes/projects. The Institutions were partly financed by the University of Delhi and partly by the Union Government (Ministry of Health and Family Welfare or Ministry of Agriculture). Other sources of receipts of these institutions were fees realised from students, rent of the buildings, receipts from auxiliary services, etc. The University was maintaining the following 13 Institutions:

- (i) Agricultural Economics Research Centre
- (ii) Aryabhatta College
- (iii) Dyal Singh College
- (iv) Dyal Singh Evening College
- (v) Kirori Mal College
- (vi) Miranda House
- (vii) Ramanujan College
- (viii) Ram Lal Anand College
- (ix) Vallabhbhai Patel Chest Institute
- (x) University College of Medical Sciences
- (xi) School of Open Learning
- (xii) Deshbandhu College
- (xiii) College of Vocational Studies

Comment on Accounts:

1. Agricultural Economics Research Centre

A. General

As per Significant Accounting Policy no. 7, retirement benefits i.e., pension, gratuity and leave encashment are accounted for on accrual basis. This accounting policy is in contravention of the format of accounts prescribed by Ministry of Education and Accounting Standard 15 which stipulates that provisions for retirement benefits should be made in the accounts on the basis of actuarial valuation. This is being pointed out since 2019-20 report but remedial action has not been taken.

B. Grants-in-Aid

The Agricultural Economic Research Centre, University of Delhi received grants in aid of Rs. 150.00 lakh from the Ministry of Agriculture during the year 2020-21. It had an opening balance of Rs. 4.96 lakh as on 1st April 2020 and interest income of Rs. 0.25 lakh during the year. Out of the total fund of Rs.155.21 lakh it utilized Rs.123.61 lakh, leaving a balance of Rs. 31.60 lakh as on 31st March 2021.

2. Aryabhatta College

A. Balance Sheet

A.1. Liabilities

A.1.1 Current Liabilities & Provisions (Schedule 3)-Rs. 166.64 crore

The above does not include interest income earned on Grants-in-aid during 2019-20 amounting to Rs. 3.09 crore, which the college has not refunded to UGC. This has resulted in understatement of Current Liabilities and Provisions by Rs. 3.09 crore and overstatement of Capital Fund by like amount. This was pointed out in the previous year report but remedial action has not been taken.

B. Income & Expenditure Account

B.1 Expenditure

B.1.1 Depreciation (Schedule 4) -Rs. 15.16 lakh

Assets individual value of each of which is more than Rs. 2000 was considered as small value asset, which is in contravention to the format of accounts prescribed by Ministry of Education. Mistakes in the classification of Fixed Assets has resulted in overstatement of Depreciation and understatement of Fixed Assets and Capital Fund by Rs. 3.30 lakh.

C. Grants-in-aid:

During the year 2020-21, college received Grants-in-aid of Rs. 43.45 crore. It has an opening balance of Rs. 58.91 crore and earned interest of Rs. 2.58 crore. Out of the total fund of Rs.104.94 crore, the college utilized Rs. 30.19 crore leaving an unspent balance of Rs. 74.75 crore as on 31st March 2021.

3. Dyal Singh College

A. Balance Sheet

A.1 Sources of Fund

A.1.1 Designated/ Earmarked/ Endowment Funds (Schedule 2) - Rs 45.48 crore

The Details of the Amounts shown under transfer in the following funds were not provided to Audit. In the absence of which Audit could not verify these figures.

Sr. No.	Name of the Fund	(Amount in Rs.)
		Amount under transfer
1.	Student Medical Fund	
2.	Student Welfare Fund	(-) 2,139
3.	Development Fund	165381
4.	Caution Money	2589101
5.	New Project Fund	(-) 10437317
6.	Student Fund Account	384854
7.	OBC Infrastructure	1259406
8.	Scholarship Account	61589
		187403

A.2 Application of Funds

A.2.1 Current Assets (Schedule 7) - Rs. 78.81 crore

There were differences in the balances as per bank shown in the bank reconciliation statements and as per the certificates furnished by the bank in bank accounts as detailed below:-

(Amount in Rs.)

Account No.	Balance at the bank as on 31.03.2021 as per Bank Certificate	Balance as on 31.03.2021 as per Bank Reconciliation Statement	Difference in bank balance
66013734629	243280.00	221843	21437.00
66013734119	28589053.27	29651274	(-)10,62,221.19
66013734266	28283196.88	28304041.88	(-)20845

Due to these differences audit could not verify the bank balances of these bank accounts. The difference of Rs. 10.62 lakh in the bank account No. 66013734119 is being pointed out since 2014-15 but remedial action has not been taken by Dyal Singh College.

B. GPF Accounts

B.1 Investment

The above includes investment of Rs 76.00 lakh in bonds of Punjab State Industrial Development Corporation (Rs 31.00 lakh) and Punjab Financial Corporation (Rs 28.20 lakh + interest of Rs 16.80 lakh) which have matured on 27.01.2016 and 01.06.2016 respectively but the amount has not been received.

As the amount has not been received since 2015-16 and 2016-17 respectively the realization of these amounts may be reviewed and adequate provision made in the accounts.

C. Grants-in-aid

Dyal Singh College received grants-in-aid of Rs.78.57 crore during the year 2020-21. It had an opening balance of Rs. 0.71 crore. Out of total grant of Rs.79.28 crore, College has refunded an amount of Rs.1.32 crore and utilized Rs.66.23 crore leaving an unspent balance of Rs.11.73 crore as on 31 March 2021.

4. Dyal Singh Evening College

A. Balance Sheet

A.1 Liabilities

A.1.1 Current Liabilities and Provisions (Schedule 3) - Rs. 106.93 crore

The above does not include interest income earned on Grants-in-aid during 2019-20 amounting to Rs. 46.94 lakh, as the college has not refunded the interest amount to UGC. This has resulted in understatement of Current Liabilities and Provisions by Rs. 46.94 lakh and overstatement of Capital Fund by like amount. This was pointed out in SAR for the year 2019-20 also but remedial action has not been taken.

B. Grants-in-aid

The college is mainly financed by University Grants Commission. During the year 2020-21, Dyal Singh Evening College received grants-in-aid of Rs.20.36 crore (Non-Plan). It had an opening balance of Rs.18.30 crore (Plan: Rs 1.07 crore and Non-Plan: Rs.17.23 crore). Out of the total funds of Rs. 38.66 crore available, it utilized Rs.21.09 crore (Plan: Nil, Non-Plan: Rs.21.09 crore) and amount of Rs. 5.08 crore was refunded to U.G.C, leaving a balance of Rs. 12.49 crore (Plan: Rs.1.07 crore and Non-Plan: Rs. 11.42 crore) as on 31st March 2021.

5. Kirori Mal College

A. General

A.1 Fixed Assets (Schedule 4) -Rs. 13.44 crore

(i) In accordance with the format of Accounts prescribed by Ministry of Education, the depreciation on the Fixed Assets has been charged on the Straight Line Method but the rates of depreciation are different from those prescribed by the Ministry of Education.

(ii) As per the Straight Line Method depreciation is to be charged at the Gross Value of the Assets whereas the College has charged depreciation on the Net value (i.e book value of assets as on 31.03.20). This needs to be recast as per the Straight Line Method.

A.2 Interest Earned (Schedule 12) - Rs. 97.92 lakh

The above schedule includes interest earned on Grants-in-aid during the year. As per the provisions of GFR, interest on grant is to be refunded to the UGC or to be depicted under current liability till it is refunded. However, the college has taken the interest income of Rs. 97.32 lakh on Grants-in-aid as its own income. This has resulted in understatement of Current Liabilities & Provisions and overstatement of Capital Fund by Rs. 97.32 lakh.

A.3 Significant Accounting Policy & Notes to Accounts

As per Notes to Accounts, the expenditure on salary has been booked from March 2020 to February 2021. No provision is made towards salary for the month of March 2021. The accounting policy is in contravention to the accrual basis of accounting which stipulates that all the expenses pertaining to financial year should be accounted for in that year itself.

B. Grants-in-aid

During the year 2020-21, Kirori Mal College received grants-in-aid of Rs.56.04 crore. It had an opening balance of Rs. 14.17 crore. Out of the total funds Rs 70.21 crore of college utilized 64.90 crore leaving a balance of Rs.5.31 crore as on 31st March 2021.

KMC's Hostel received grants-in-aid of Rs. 1.97 crore. It had an opening balance of Rs. 1.40 crore of previous year. Out of the total funds of Rs.3.37 crore, an amount of Rs. 1.48 crore was utilized during the year 2020-21 leaving an unspent balance of Rs. 1.89 crore as on 31st March 2021.

6. Miranda House

A. Balance Sheet

A.1 Sources of Funds

A.1.1 Current Liabilities & Provisions (Schedule 3) Rs. 228.01 Crore

The above does not include the interest amounting to Rs. 21.22 lakh earned on Grants in aid salary account and FDRs from salary grants of college which is refundable to UGC. This has resulted in overstatement of Income and understatement of Current Liabilities and Provisions by Rs. 21.22 lakh.

A.2 Applications of Funds

A.2.1 Loans, Advances & Deposits (Schedule 8) – Rs. 6.33 crore

The above includes an amount of Rs. 5.14 crore under the head advances and other amount recoverable in cash or in hand. The amount pertained to cumulative adjustment of grant received from UGC since 2000-2001 and has not been adjusted resulting in overstatement of Loan, Advances & Deposits. This is being pointed out since 2018-19 but remedial action has not been taken.

B. Significant Accounting Policy & Notes to Accounts

As per Notes to Accounts No. 2, the expenditure on salary has been booked from March 2020 to February 2021. No provision is made towards salary for the month of March 2021.

The accounting policy is in contravention to the accrual basis of accounting which stipulates that all the expenses pertaining to financial year should be accounted for in that year itself.

C. General

NPS Accounts have not been maintained and annexed with the main Accounts by Miranda House which is contravention of Format of Accounts prescribed by Ministry of Education.

D. Grants-in-Aid

During the year 2020-21, Miranda House College received Grants- in-aid of Rs. 58.85 crore. It had an opening balance of Rs. 15.81 crore. Out of the total funds of Rs. 74.66 crore, College utilized Rs. 59.79 crore leaving a balance of Rs. 14.87 crore as on 31st March 2021.

Miranda House Hostel received Non Plan Grant of Rs.105.00 lakh. It had an opening balance of Rs. 71.97 lakh of previous year. Out of the total grant of Rs.176.97 lakh, an amount of Rs. 104.95 lakh was utilized during the year 2020-21, leaving an unspent balance of Rs. 72.02 lakh as on 31st March 2021.

7. Ramanujan College

A. Balance Sheet

A.1 Liabilities

A.1.1 Current Liabilities & Provisions (Schedule 3) -Rs. 98.65 crore

The Sundry Creditors includes Rs. 2.06 crore payable to Research Fund Earmarked Account by Student Fund Earmarked Account. The same amount has been shown as Sundry Debtor. As both the account are self generated earmarked fund account of the college there exist no creditor or debtor for the Ramanujan College. This depiction has resulted in oversatatment of Current Liabilities & Provsions and overstatement of Current Assets by Rs. 2.06 crore.

B. Income and Expenditure

B.1 Income

B.1.1 Interest Earned (Schedule 12)-Rs. 70.64 lakh

As per the provisions of GFR, Interest on grant is to be refunded to the UGC. However, the College has taken the interest income of the grant-in-aid of Rs. 41.97 lakh (in the Bank A/c No. 507869) as its own income.

Similar observation was made last year and the amount of Rs. 30 lakh earned as interest during 2019-20 was neither refunded nor depicted as liability in the accounts for the year 2020-21 also. This resulted in overstatement of income with the consequent overstatement of Capital Fund and understatement of Current Liabilities & Provisions by Rs. 71.97 lakh (2019-20: Rs. 30 lakh and 2020- 21: Rs. 41.97 lakh).

B.2 Expenditure

B.2.1 Staff Payments & Benefits (Schedule 15) - Rs. 31.66 crore

The establishment expenses of non-teaching staff amounting to Rs. 2.23 crore includes the salary for the contractual staff amounting to Rs. 71.79 lakh whereas as per the format of accounts prescribed by Ministry of Education, the salary of the contractual staff should be shown under Administrative Expenses. This has resulted in overstatement of Staff Payments & Benefits and understatement of Administrative Expenses by Rs. 71.79 lakh. This is being pointed out since 2018-19 but remedial action has not been taken.

C. Grant-in-aid

During the year 2020-21, college received grant of Rs. 25.29 crore. It has an opening balance of Rs. 16.56 crore. Out of the total fund of Rs.41.85 crore, the college utilized Rs. 23.86 crore leaving an unspent balance of Rs. 17.99 crore as on 31 March 2021.

The college also received grant of Rs. 1.10 crore for specific purpose and had an opening balance of Rs.2.81 crore. Out of the total fund of Rs.3.91crore, Rs. 0.02 crore was refunded to AICTE and the college utilized Rs. 2.50 crore leaving an unspent balance of Rs.1.39 crore as on 31 March 2021.

8. Ram Lal Anand College

A. Balance Sheet

A.1 Assets

A.1.1 Fixed Assets (Schedule 4) - Rs.9.63 crore

The above includes building of Rs. 111.87 lakh which have not been completed as of 31 March 2021. This has resulted in overstatement of Fixed Assets (tangible assets) by Rs. 101.96 lakh, overstatement of Depreciation by Rs. 9.91 lakh and understatement of Fixed Assets –Capital Work in Progress by Rs. 111.87 lakh.

B. Income & Expenditure Account

B.1 Income

B.1.1 Interest earned (Schedule 12)-Rs. 26.82 lakh

The above schedule depicts interest income earned on grant-in-aid during the year. As per the provisions of General Financial Rules, Interest on grant is to be refunded to the UGC or to be depicted under current liability till it is refunded. However, the college has taken the interest income of grant as its own income. This was pointed out in the SAR for the year 2019-20 but remedial action has not been taken. This has resulted in overstatement of Income with consequent overstatement of Capital Fund and understatement of Current liabilities by Rs. 76.27 lakh (2019-20: Rs. 49.45 lakh and 2020-21 Rs 26.82 lakh).

C. General

Depreciation has been charged at the rates different from those prescribed by Ministry of Education.

D. Grants-in-aid

The College has an opening balance of grants-in-aid of Rs. 28.38 crore as on 1st April 2020 and received grant-in-aid of Rs. 34.90 crore during the year. It had grant income accrued of Rs. 5.87 lakh Out of the total fund of Rs. 63.34 crore, the college utilized Rs. 24.30 crore and grant of Rs. 9.42 crore lapsed leaving unutilized grant of Rs. 29.62 crore as on 31 March 2021.

9. Vallabhbhai Patel Chest Institute

A. Grant-in-aid

During 2020-21, Vallabhbhai Patel Chest Institute, New Delhi has received a total grants- in-aid Rs. 61.69 crore. It had an opening balance of Rs. 8.39 crore as on 1st April 2020. Out of the total funds of Rs. 70.08 crore, the institute has utilized Rs. 54.20 crore and refunded an amount of Rs. 7.75 crore to the Ministry, leaving a balance for Rs. 8.13 crore as on 31st March 2021.

10. University College of Medical Sciences

A.1 Current Liabilities & Provisions (Schedule 3)- Rs. 523.36 crore

The above does not includes liabilities of Rs. 108.29 lakh (2019-20: Rs. 43.35 lakh and 2020-21: Rs. 64.94 lakh) on interest earned on Grants-in-aid which is to be refunded to the UGC. This has resulted in understatement of Current Liabilities & Provisions and overstatement of Capital Fund by Rs. 108.29 lakh.

A.2 Assets

A.2.1 Fixed Assets (Schedule 4)- Rs. 14.31 crore

The above includes Capital Work in Progress of Rs. 2.70 crore. The amount pertains to the period from 2008-09 to 2014-15. All the works have been completed but have not been transferred to fixed assets for want of completion certificate. This has resulted in overstatement of Work-in Progress and understatement of Fixed Assets by Rs. 2.70 crore. The depreciation also needs to be charged accordingly as per the dates of their putting into use. This is being pointed out since 2019-20 but remedial action has not been taken.

B. Grant-in-aid

During the year 2020-21, UCMS, University of Delhi received Grants-in-aid of Rs. 140.41 crore and has an opening balance of Rs. 25.18 crore. It received interest and other income of Rs. 0.14 crore. Out of the total fund of Rs. 165.73 crore, it utilized Rs. 150.65 crore and amount of Rs.1.44 crore was refunded to UGC leaving an unspent balance of Rs. 13.64 crore as on 31 March 2021.

11. School of Open Learning

A. Income and Expenditure Account

A.1 Income

A.1.1 Repairs & Maintenance (Schedule-19)- Rs. 1.36 crore

The above include expenditure of Rs. 16.54 lakh incurred on construction of semi-permanent structure for Evaluation Cell of SOL which is an asset and should be capitalized. This resulted in overstatement of Expenditure by Rs. 16.54 lakh and understatement of Fixed Assets and Capital Fund by Rs. 16.54 lakh.

B. Grant-in-aid

During the year 2020-21, school did not receive any grant from the UGC.

12. Deshbandhu College

A. Balance Sheet

A.1 Liabilities

A.1.1 Corpus/Capital Fund (Schedule 1) – Rs. NIL

The above includes addition of Fixed Assets during the year from the Earmarked Fund-Student Fund amounting to Rs. 113.20 lakh whereas as per the information furnished to audit, the addition during the year was Rs. 55.00 lakh. The difference needs to be reconciled.

A.1.2 Current Liabilities & Provision (Schedule 3) –Rs. 280.36 crore

The above includes liabilities of Rs. 166.98 lakh, which are more than five years old as details below:

Head of Accounts	Amount (in lakh)
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Unpaid Salary	1.74
Conveyance Revolving Fund	90.13
Underground water tank	3.48
Prorata Pension (Dr. Man Singh)	1.31
Fund for recruitment/advertisement	13.91
UDF incubation Centre	5.00
Assembly Room	7.00
Balance of non recurring	0.62
Non-recurring grant	43.79
Grand total	166.98

The details of these liabilities were not provided to audit. In the absence of details, these liabilities could not be verified.

A.1.3 Earmarked Fund (Schedule 2)- Rs.23.32 crore

The above does not include accrued interest amounting to Rs.79.87 lakh (Student Fund account) and Rs. 10.24 lakh (Security Account). This has resulted in understatement of Earmarked/Endowment Fund and Loans, Advances & Deposits-Income Accrued by Rs. 90.11 lakh.

A.2 Assets

A.2.1 Fixed Assets (Schedule 4) - Rs.7.27 crore

The college is in possession of freehold land measuring 10.34 acres. However, neither the value of land has not been taken in the accounts nor any disclosure for the same has been made in the Notes to Accounts. This was pointed out in report for the year 2019-20, but remedial action has not been taken by the college.

B. Income & Expenditure Account

B.1 Income

B.1.1 Interest earned (Schedule 12) - Rs. 52.89 lakh

The above represents interest earned on grant-in-aid during the year. As per the sanction order of UGC, interest earned should be refunded to UGC. Neither the interest earned has been refunded to UGC nor shown as liability in the accounts. This has resulted in overstatement of Income and understatement of Current Liabilities & Provision by Rs. 52.89 lakh.

C. General

C.1 The college has given advance amounting to Rs. 13.34 crore (2015-16: Rs. 10.32 crore and 2018-19: Rs. 3.02 crore) to RITES Ltd. for construction of part of Academics Block-5 & extension of Academic Block-3. The work has been completed on 29.08.19 and handed over to the college which is being put to use since July 2019 but out of Rs. 13.34 crore only Rs. 69.75 lakh has been depicted as work-in-progress in the accounts as on March 2021 and the balance amount is being shown under Loans & Advances instead of transfer to Fixed Assets for want of the Final bill from RITES. This issue was also raised during previous audit but no rectification action has been taken.

C.2 Depreciation on Computer/Peripherals has been charged @8% instead of @20%. This should be rectified.

D. Grants-in-aid

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 31st 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 31st 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, 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 and Vallabhbbhai 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

26.4.2022

Place: New Delhi
Date:

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

Annexure to Audit Report

1. Adequacy of Internal Audit System

The internal audit system of University of Delhi is not adequate due to the following reasons:

- The university has an internal audit department but no internal audit was carried out during the year 2020-21.
- The follow up was not adequate as 180 internal audit paras were outstanding as on 31.03.2021.
- The internal audit of the Vallabh Bhai Patel Chest Institute was conducted by the Ministry of Health & Family Welfare upto 2020-21. The internal audit of the remaining 12 maintained Institutions by the University of Delhi is in arrears as detailed below:

Sr. No.	Name of the Maintained Institutions	Audited upto
1.	Aryabhatta College	2012-13
2.	Ramanujan College	2012-13
3.	School of Open Learning	2011-12
4.	University College of Medical Sciences	2014-15
5.	College of Vocational Studies	2014-15
6.	Dyal Singh College (Evening)	2015-16
7.	Agricultural Economic Research Centre	2012-13
8.	Deshbandhu College	2012-13
9.	Dyal Singh College (Morning)	2014-15
10.	Miranda House	2011-12
11.	Kirori Mal College	2014-15
12.	Ram Lal Anand College	2013-14

2. Adequacy of Internal Control System

The internal Control of University of Delhi needs strengthening in following areas:

- Follow up action on the Bank Reconciliation Statement to reconcile the pending un-reconciled amounts.

Aryabhatta College

- The management's response to external audit objections is not effective as 16 audit paras for the period from 2006-08 to 2014-2021 were outstanding as on 31 March 2021.

University College of Medical Sciences

- Completion certificate in respect of completed works have not been obtained despite lapse of more than six years.

Agricultural Economics Research Centre

- The post of the Director of the AERC was vacant since 1.02.2006. Presently, Honorary Director appointed by the University was looking after the center.

Vallabhbhai Patel Chest Institute

- Fixed assets register was not maintained properly as it did not depict details of all the items and proper head-wise indexing was also not done.

Deshbandhu College

- The management's response to external audit objections is not effective as 21 external audit paras pertaining to the period 2010-13 are outstanding as on 31 March 2021.

Ram Lal Anand College

- Non maintenance of Fixed Assets register.
- Non conduct of internal Audit.
- Non conduct of Physical verification of Fixed Assets regularly.

Dyal Singh Morning

- 30 paras of external audit were outstanding as on 31-03-2021.
- As per the Provisions the Governing Body shall meet once in every quarter but the meetings of the Governing body of the college were not held as per the provisions.

Miranda House

- Management response to external audit observation is not effective as 31 paras were outstanding on 31.03.21

Kirori Mal College

- Non conduct of physical verification of Fixed Asset since 2009-10.

School of Open Learning

- Management response to external audit observation is not effective as 23 paras were outstanding on 31.03.21

3. System of physical verification of fixed assets

- The physical verification of Fixed Assets of University of Delhi was not done for the year 2020-21.
- **Maintained Institutions** The position of physical verification of Fixed Assets and Books and Publications in Maintained Institutions is as follows:-

Sr. No.	Name of the Maintained Institutions	Physical verification conducted upto	
		Assets	Books & Publication
1.	Aryabhatta College	2020-21	2018-19
2.	Ramanujan College	2020-21	2018-19
3.	School of Open Learning	2020-21	The physical verification of Library books was not furnished to audit..
4.	University College of Medical Sciences	2019-20	2018-19
5.	College of Vocational Studies	2020-21	2018-19
6.	Dyal Singh College (Evening)	2020-21 (except Land & Building)	2018-19
7.	Agricultural Economic Research Centre	2020-21	2011-12
8.	Vallabhshai Patel Chest Institute	2016-17	2019-20
9.	Deshbandhu College	2003-04	2019-20

		Computer and accessories has been conducted upto 04.10.2018.	
10.	Miranda House	2020-21	2018-19
11.	Kirori Mal College	2009-10	2013-14
12.	Ram Lal Anand	2018-19	2019-20
13.	Dyal Singh College (Morning)	2018-19	2020-21

4. System of Physical Verification of inventory

- Physical verification of the books & publication, stationery and consumable of the University has been conducted upto 2019-20.
- Out of 13 MIs the physical verification of inventory has been done up to 2020-21 by 11 MIs. Deshbandhu College & University College of Medical Sciences has done physical verification has been done up to 2013-14 & 2019-20 respectively.

5. Regularity in payment of statutory dues

- As per Accounts, no payment over six months in respect of statutory dues was outstanding as on 31.03.2021 except TDS contractor amounting to Rs. 43,365 in respect of Deshbandhu College. The same has been deposited on 10.08.2021.

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