



University of Delhi दिल्ली विश्वविद्यालय



University Court - 28.03.2024

Appendix-III

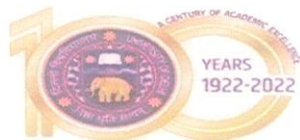
2022-2023

ANNUAL ACCOUNTS AND AUDIT REPORT

UNIVERSITY OF DELHI
ANNUAL ACCOUNTS FOR THE YEAR 2022-23

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UNIVERSITY OF DELHI

BALANCE SHEET AS AT 31st MARCH, 2023

₹ in Crores

Particulars	Schedule	Current Year	Previous Year
SOURCES OF FUNDS			
CORPUS/CAPITAL FUND	1	(2388.36)	(1989.67)
DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS	2	1199.95	1599.19
CURRENT LIABILITIES & PROVISIONS	3	4106.88	3244.96
TOTAL		2918.47	2854.48
APPLICATION OF FUNDS			
Tangible Assets	4	759.98	763.84
Intangible Assets	4	2.14	2.98
Capital Works-in-Progress	4	3.47	----
INVESTMENT FROM EARMARKED / ENDOWMENT FUNDS	5	63.81	66.52
INVESTMENT - OTHERS	6	----	----
CURRENT ASSETS	7	1953.26	1878.19
LOANS, ADVANCES & DEPOSITS	8	135.81	142.95
TOTAL		2918.47	2854.48
Significant Accounting Policies	23		
Contingent Liabilities and Notes to Accounts	24		

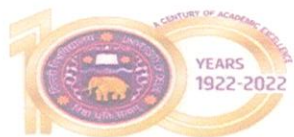
Dated: 7th August, 2023

S.O (Finance-XI)
 अनुसंधान एवं विकास विभाग (अ.व.वि.)
 Section Officer (Finance-XI)
 दिल्ली विश्वविद्यालय
 University of Delhi
 दिल्ली-110007/Delhi-110007

Joint Finance Officer
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UNIVERSITY OF DELHI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

₹ in Crores

Particulars	Schedule	Current Year	Previous Year
INCOME			
Academic Receipts	9	153.52	153.47
Grants / Subsidies	10	766.11	697.28
Income from Investment	11	2.23	1.62
Interest Earned	12	1.59	1.93
Other Income	13	10.58	8.38
Prior Period Income	14	4.30	0.00
Increase in Stock		1.02	0.77
TOTAL (A)		939.35	863.45
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	1039.35	804.60
Academic Expenses	16	91.67	76.53
Administrative and General Expenses	17	142.89	118.74
Transportation Expenses	18	1.35	0.56
Repairs & Maintenance	19	34.61	17.65
Finance costs	20	0.01	0.01
Depreciation	4	35.64	31.97
Expenditure on Grants, Subsidies etc.	21	16.93	13.81
Prior Period Expenses	22	37.28	11.49
TOTAL (B)		1399.73	1075.36
Balance being excess of Income over Expenditure/ (Expenditure over Income) (A- B)		(460.38)	(211.91)
Transferred to / from Designated Fund Corpus/ Capital Fund (Schedule 1)			
Balance being Surplus/(Deficit) carried to Corpus/Capital Fund		(460.38)	(211.91)
Significant Accounting Policies	23		
Contingent Liabilities and Notes to Accounts	24		

Dated: 7th August, 2023

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UNIVERSITY OF DELHI
BALANCE SHEET AS AT 31st MARCH, 2023

Particulars	Schedule	Current Year	Amount in ₹ Previous Year
SOURCES OF FUNDS			
CORPUS/CAPITAL FUND			
DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS	1	(23883612378)	(19896737698)
CURRENT LIABILITIES & PROVISIONS	2	11999545279	15991877962
	3	41068792016	32449632762
TOTAL		29184724917	28544773026
APPLICATION OF FUNDS			
FIXED ASSETS			
Tangible Assets	4	7599842715	7638378423
Intangible Assets	4	21379611	29848025
Capital Works-in-Progress	4	34675556	-----
INVESTMENT FROM EARMARKED / ENDOWMENT FUNDS	5	638100000	665183000
INVESTMENT – OTHERS	6	-----	-----
CURRENT ASSETS	7	19532636063	18781856056
LOANS, ADVANCES & DEPOSITS	8	1358090972	1429507522
TOTAL		29184724917	28544773026
Significant Accounting Policies	23		
Contingent Liabilities and Notes to Accounts	24		


Dated: 7th August, 2023


अनुभाग अधिकारी (वित्त शाखा-XI)
Section Officer (Finance-XI)
दिल्ली विश्वविद्यालय
University of Delhi
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संयुक्त वित्त अधिकारी
Joint Finance Officer
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(1)


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University of Delhi


कोषाध्यक्ष/Treasurer
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University of Delhi

UNIVERSITY OF DELHI
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

Particulars	Schedule	Amount in ₹	
		Current Year	Previous Year
INCOME			
Academic Receipts	9	1535159573	1534725903
Grants / Subsidies	10	7661138800	6972795725
Income from Investment	11	22273788	16178940
Interest Earned	12	15944141	19326702
Other Income	13	105797565	83836579
Prior Period Income	14	43015515	-----
Increase in Stock		10242765	7661742
TOTAL (A)		9393572147	8634525591
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	10393472688	8045976222
Academic Expenses	16	916744953	765337471
Administrative and General Expenses	17	1428926768	1187417190
Transportation Expenses	18	13549903	5568048
Repairs & Maintenance	19	346093041	176530299
Finance costs	20	83093	69473
Depreciation	4	356437186	319662566
Expenditure on Grants, Subsidies etc.	21	169301972	138117277
Prior Period Expenses	22	372807549	114871468
TOTAL (B)		13997417153	10753550014
Balance being excess of Income over Expenditure/ (Expenditure over Income) (A- B)		(4603845007)	(2119024423)
Transferred to / from Designated Fund Corpus/ Capital Fund (Schedule 1)			
Balance being Surplus/(Deficit) carried to Corpus/Capital Fund		(4603845007)	(2119024423)
Significant Accounting Policies	23		
Contingent Liabilities and Notes to Accounts	24		


Dated: 7th August, 2023


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UNIVERSITY OF DELHI

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

Amount in ₹

SCHEDULE 1 - CORPUS/CAPITAL FUND	Current Year	Previous year
Balance at the beginning of the year	(19896737698)	(18161577781)
Add: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure		
(a) Plan Grant, OBC Grant, Excellence Grant etc.	53431387	40292004
(b) FRP/CPDHE (0875)	11102404	-----
(c) Capital Assets	135534087	157443633
(d) Amount Released to CPWD on deposit basis under EWS	250000000	100000000
Add: Assets Purchased out of Earmarked Funds		
(a) Miscellaneous Accounts	8366595	1308370
(b) Other Earmarked Funds	117603352	56725210
Add: Assets Purchased out of UGC Specific Schemes	-----	1516857
Add: Assets Donated/Gifts Received	742	1008
Add: Assets transferred to University after closure of Projects	26960513	27696275
Add: Adjustment of Loan ACBR (2021-22).	-----	500000
Add: Adjustment related to Previous Years	19948251	
Add: Assets disposed off during the year	(4778209)	(1618851)
Less:- Adjustment in Building as per audit observation	(1198795)	-----
Add: Excess of Income over expenditure/(Excess of Expenditure Over income) transferred from the Income & Expenditure	(4603845007)	(2119024423)
Balance at the year end	(23883612378)	(19896737698)


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UNIVERSITY OF DELHI

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

SCHEDULE 2 - DESIGNATED/EARMARKED/ENDOWMENT FUNDS

Particulars	Funds wise breakup			Total	
	Misc. A/c	Endowment Funds	Other Earmarked	Current Year	Previous Year
A.					
a) Opening balance	1620971379	1063958957	13306947626	15991877962	9515403543
Opening balance of Plan A/c	-	-	(4747144861)	(4747144861)	4781958314
Opening Balance of OEM(LDF)	-	-	-	-	42964506
Opening Balance of Donation Account		1661068	(1661068)	-	-
b) Additions during the year					
(i) Income from investments made of the funds	38031984	30728658	275109734	343870376	419774353
(ii) Accrued Interest on Investments/Advances	41215898	30661468	220047109	291924475	312277992
(iii) Interest on Savings Bank a/c	300425	936016	4706424	5942865	8393639
(iv) Other additions (specify nature)	52039625	54698614	767309336	874047575	1318093354
Total(A)	1752559311	1182644781	9825314300	12760518392	16398865700
B.					
Utilization/Expenditure towards objectives of funds					
ii) Capital Expenditure	8366595	-----	117603352	125969947	98325584
ii) Revenue Expenditure	425107038	54128203	155767925	635003166	308662154
Total(B)	433473633	54128203	273371277	760973113	406987738
Closing balance at the year end (A-B)	1319085678	1128516578	9551943023	11999545279	15991877962
Represented by					
Cash And Bank Balances					
Current Accounts	-----	-----	-----	0	3860940
Saving Accounts	8442291	9914172	131513983	149870446	370117108
Investments	-----	134200000	500900000	635100000	665100000
Fixed Deposit	1259785245	950007468	8523814209	10733606922	14281489266
Interest accrued but not due	41215898	30695635	220280348	292191881	312507809
Shares	-----	-----	3000000	3000000	83000
Other Loan & Advances	884925	-----	53393020	54277945	295819627
Amount Payable to University Press	-----	-----	-----	0	(18202)
Electricity Deposits	-----	-----	9409500	9409500	9409500
Grant not pertaining to Plan A/c	-----	-----	-----	0	(747353)
Capital Assets/Project A/c ACBR	-----	-----	-----	0	(19773445)
TDS's refundable	8757319	3699303	89631963	102088585	90470875
GST Receivable	-----	-----	-----	0	66960
Other Grants Received Under Specific Schemes	-----	-----	-----	0	(16508123)
Loan to Institute of Eminence(IOE)	-----	-----	20000000	20000000	-----
Total	1319085678	1128516578	9551943023	11999545279	15991877962


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UNIVERSITY OF DELHI

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

SCHEDULE 2A - ENDOWMENT FUNDS

SCHEDULE 2A - ENDOWMENT FUNDS											Amount in ₹
1. Sr. No.	2. Name of the Endowment	Opening Balance		Additions during the Year		Total		Closing Balance			Total (10+11)
		3. Endowment	4. Accumulated Interest	5. Endowment (Misc.Receipts)	6. Interest	7. Endowment (3+5)	8. Accumulated Interest (4+6)	9 Expenditure on the object during the year	10. Endowment	11. Accumulated Interest	
1	Sir Shankar Lal Instt. Of Music	2560144	737331	0	72885	2560144	810216	10047	2560144	800169	3360313
2	Shri Sri Ram Chair in Physics	8075484	4390764	0	282772	8075484	4673536	47	8075484	4673489	12748973
3	Shri Shankar Lal Chair in Chemistry	8942830	4998119	0	294608	8942830	5292727	1100118	8942830	4192609	13135439
4	IFC Chair in Faculty of Mgmt. studies	16159640	8735929	0	585875	16159640	9321804	93	16159640	9321711	25481351
5	SP Jain Advanced Mgmt. Research	2179569	1118764	0	66530	2179569	1185294	71	2179569	1185223	3364792
6	Pt. Man Mohan Nath Dhar	1422014	790657	0	36205	1422014	826862	24	1422014	826838	2248852
7	Professorship in Economics	14723096	8326912	0	425578	14723096	8752490	47	14723096	8752443	23475539
8	Publication of Orient Insect	622573	323937	0	17225	622573	341162	0	622573	341162	963735
9	DU Endowment Fund	271855784	97614544	0	20981998	271855784	118596542	39564786	271855784	79031756	350887540
10	Pt. Man Mohan Krishan Kaul	1691856	942475	0	62869	1691856	1005344	0	1691856	1005344	2697200
11	Book Grant RTL	311091980	99672840	0	25250055	311091980	124922895	12268521	311091980	112654374	423746354
12	DU Amway Professorship in Enter. Dev.	13004520	6578679	0	409766	13004520	6988445	47	13004520	6988398	19992918
13	Cluster Innovation Centre Corpus Fund	115472131	58651388	0	10986018	115472131	69637406	0	115472131	69637406	185109537
14	MHRD IPR CHAIR	488	7398	0	185	488	7583	0	488	7583	8071
15	State Bank of India Scholarship (Advance RPA Scholarship) (46397)	2779255	387133	0	174957	2779255	562090	0	2779255	562090	3341345
16	DU Corpus Fund (94542)	100000	725	0	2746	100000	3471	0	100000	3471	103471
17	Donation A/c (300433)	1597075	63994	51347731	6026753	52944806	6090747	1184402	52944806	4906345	57851151
		772278439	293341589	51347731	65677025	823626170	359018614	54128203	823626170	304890408	1128516578

Notes

- The total of Columns 3 & 4 will appear as the opening balance in the column "Endowment Funds" in Schedule2, of Earmarked Funds forming part of the Balance Sheet.
- The total of Col.9 should normally be less than the total of Col. 8, as only the interest is to be used for the expenditure on the object of the endowments. (except Endowments for Chairs)
- There should not normally be a debit balance in the schedule. If in a rare case, there is a debit balance against any of the Endowment Funds, the debit balance should appear on the Assets side of the Balance Sheet as "Receivables", in Schedule-8 Loans, Advances & Deposits.


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

	Amount in ₹	
SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS	Current year	Previous Year
A. CURRENT LIABILITIES		
1. Sundry Creditors		
a) For Goods	31568280	92836606
2. Deposit-others (including EMD, Security Deposit)	----	492159
3. Statutory Liabilities (GPF,TDS,WC TAX,CPF,GIS,NPS)		
a) Deduction/Remittance	47185764	54409924
b) Duties & Taxes	42627409	40756774
4. Other Current Liabilities		
a) Salaries	178467009	164701157
b) Receipts against Sponsored Projects	1842961104	2620210419
c) Receipts against Sponsored Fellowships & Scholarships	105994165	109382375
d) Unutilized Grants	5246551256	408070808
e) Interest Refundable to UGC	29456930	10930244
e)Amount refundable to UGC (CPF Contribution)	167090231	63629445
f) Other funds	625984718	269314139
g) Other liabilities	8036024	48388238
Total (A)	8325922890	3883122288
B. Provisions		
1. Gratuity	1322713538	1370980441
2. Superannuation Pension	29416399413	25525982894
3. Accumulated Leave Encashment	1825366796	1620850862
4. Others (Specify)/Expenses Payable	178389379	48696277
Total (B)	32742869126	28566510474
Total (A+B)	41068792016	32449632762


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UNIVERSITY OF DELHI

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

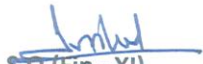
SCHEDULE - 3 (a) SPONSORED PROJECTS

							Amount in ₹	
1	2	3	4	5	6	7	8	
Sr. No.	Name of the Project	Opening Balance		Receipts/Recoveries during the year	Total	Expenditure during the year	Closing Balance	
		Credit	Debit				Credit	Debit
1	Research Scheme A/c (298650)	583755057	0	146288287	730043344	132874374	597168970	0
2	IASE Scheme A/c (Educ) (295853)	869670	0	0	869670	62652	807018	0
3	Research Scheme A/c (SDC) (546386)	899289514	0	195428362	1094717876	274262117	820455759	0
4	B.R.A. Project A/c (298264)	66275749	0	20666324	86942073	28358792	58583281	0
5	Young Research Scientist A/c (298593)	192168506	0	24084768	216253274	69194471	148725683	0
6	CEMDE\Bio-Diversity Park (DDA)	52740553	0	88647636	141388189	118097620	23290569	0
7	Institution of Eminence	825111370	0	667682406	1492793776	1300613709	192180067	0
8	Dr. Ambedkar Centre of Excellence University of Delhi	0	0	3750000	3750000	2000243	1749757	0
9	University of Delhi TRI ECE SCHEME 15025 LC2RP010	0	0	466360	466360	466360	0	0
10	University of Delhi BRD Scheme PR23640 BOTRP001	0	0	14344972	14344972	14344972	0	0
11	University of Delhi DSTITDD scheme	0	0	1934941	1934941	1934941	0	0
12	University of Delhi RnD Scheme RFBR394	0	0	542982	542982	542982	0	0
13	University of Delhi REACHOUT Scheme95	0	0	1823781	1823781	1823781	0	0
14	University of Delhi STHICB CSRI 1 62G ANTRP009	0	0	6462273	6462273	6462273	0	0
15	University of Delhi SDC DBT	0	0	19701456	19701456	19701456	0	0
16	NMEICT SAMARTH PROJECT UDSC ACCOUNT	0	0	83335505	83335505	83335505	0	0
17	UDSC STARS PROJECTS ACCOUNT	0	0	1437993	1437993	1437993	0	0
18	DST SCHEME	0	0	365053	365053	365053	0	0
19	PMRF ACCOUNT	0	0	1858750	1858750	1858750	0	0
20	University of Delhi Nidi Scheme	0	0	0	0	0	0	0
Total		2620210419	0	1278821849	3899032268	2057738044	1842961104	0
Previous Year (2021-22)		1952517182	0	1224643564	3177160746	556950327	2620210419	0

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

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

3. The total of Col. 9 (Debit) will appear as Receivables in Schedule 8, Loans, Advances and Deposits, on the Assets side of the Balance Sheet.


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

SCHEDULE 3(b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

Amount in ₹							
Sr. No	Name of Sponsor	Opening Balance As on 01.04.22		Transactions During the year		Closing Balance As On 31.03.23	
1	2	3 CR.	4 DR.	5 CR.	6 DR.	7 CR.	8 DR.
1	CSIR Fellowship (298413)	48333655	0	8327892	4406200	52255347	0
2	UGC Fellowship (298560)	15693090	0	1282998	2855694	14120394	0
3	Other Bodies Scholarship (298707)	40301675	0	19944766	26432922	33813519	0
4	CSIR Fellowship (SDC) (545269)	493919	0	1094391	577414	1010896	0
5	UGC Fellowship (SDC) (545258)	4560036	0	234622	649	4794009	0
Total		109382375	0	30884669	34272879	105994165	0
Previous Year (2021-22)		107139520	0	48629533	46386678	109382375	0

Note:

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


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UNIVERSITY OF DELHI

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

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

	Current Year	Amount in ₹ Previous Year
A. Grants from UGC for Specific Scheme		
Balance B/F	18175003	4781958313
Unspent Balance Previous year for SAP and other Grants	27958727	----
Add: Receipts during the year	22123716	23804318
Total(a)	68257446	4805762631
Less: T/f to Earmarked Fund	1666880	4781958313
Less: Refunds	11476389	----
Less: Utilized for Revenue Expenditure	27572441	4112458
Less: Utilized for Capital Expenditure	11102404	1516857
Total (b)	51818114	4787587628
Unutilized carried forward (a-b)	16439332	18175003
B. Grants from UGC for Capital Assets		
Balance B/F	229035115	317049705
Add: Receipts during the year	85000000	70000000
Total (c)	314035115	387049705
Less: Utilized in Previous Year Now Transferred to Capital Fund	20218199	----
Less: Refunds	----	----
Less: Grant released to Hostels for Capital Expenditure	3359043	570957
Less: Utilized for Capital Expenditure	135534087	157443633
Total (d)	159111329	158014590
Unutilized carried forward (c-d)	154923786	229035115
C. Grants from UGC for OBC/Execellence/Plan		
Balance B/F	4719186134	----
Add: Receipts during the year	264698390	----
Total (e)	4983884524	----
Less: Refunds	----	----
Less: Utilized for Revenue Expenditure	2417738	----
Less: Utilized for Capital Expenditure	53431387	----
Total (f)	55849125	----
Unutilized carried forward (e-f)	4928035399	0

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(9)

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UNIVERSITY OF DELHI

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

	Amount in ₹	
D. Grants from EWS		
Balance B/F	160860690	----
Add: Receipts during the year	250000000	100000000
Total (g)	410860690	100000000
Less: Refunds	----	----
Less: Utilized for Revenue Expenditure	13707951	----
Less: Utilized for Capital Expenditure	250000000	100000000
Total (h)	263707951	100000000
Unutilized carried forward (e-f)	147152739	----
D. UGC Grants for Salary and Recurring		
Balance B/F	----	597639000
Opening Balance	----	0
Add: Receipts during the year	7614081627	6531334000
Total (i)	7614081627	7128973000
Less: Refunds	----	0
Less: Utilized for Revenue Expenditure	7614081627	6968112310
Less: Utilized for Capital Expenditure	----	0
Total (j)	7614081627	6968112310
Unutilized carried forward (g-h)	----	160860690
Grand Total(A+B+C+D)	5246551256	408070808

Notes:-

Unutilized grants includes advances on Capital Account

Unutilized grants include grants received in advance for the next year

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


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UNIVERSITY OF DELHI

SCHEDULE 4 Fixed Assets

Amount in ₹

Gross Block															Depreciation for the year 31.03.2023				Net Block	
S.No.	Assets Heads	Rate of Depreciation	Opening Balance 01.04.2022	Additions	Deductions	Prior Period Adjustments	Closing Balance 31.03.2023	Depreciation Opening Balance	Depreciation for the year	Deductions	Prior Period Adjustments	Total Depreciation	31.03.2023	31.03.2022						
1	Land	0%	19716892	0	0	0	19716892	0	0	0	0	0	19716892	19716892						
2	Site Development/Minor work	0%	0	0	0	0	0	0	0	0	0	0	0	0						
3	Buildings	2%	6756155127	39167095	1327616	0	6793994606	498677229	114036667	0	0	612713897	618128079	6257477898						
4	Roads & Bridges	2%	0	0	0	0	0	0	0	0	0	0	0	0						
5	Tubewells &Water Supply	2%	0	0	0	0	0	0	0	0	0	0	0	0						
6	Sewerage & Drainage	2%	0	0	0	0	0	0	0	0	0	0	0	0						
7	Electrical installation and equipment	5%	38655003	0	207799	0	38447204	9850032	1944794	207799	-364653	11222373	27224831	28804971						
8	Plant & Machinery	5%	674943065	15986453	1526291	0	689403227	180627437	35155645	1526291	1063498	215320289	474082939	494315628						
9	Scientific & Laboratory Equipment	8%	749560155	120674689	309551	0	869925293	318950297	71306079	309551	51217084	441163908	428761384	430609858						
10	Office Equipment	7.50%	80632565	70862657	2409638	0	149085584	20896775	10809710	2409638	-3192116	26104731	122980853	59735790						
11	Audio Visual Equipment	7.50%	5055612	1583172	10031	0	6628753	1760254	498080	10031	-21615	2226687	4402066	3295358						
12	Computers & Peripherals	20%	1917344944	51597917	132168	0	1968810693	1827340101	43161343	132168	764523	1871133799	97676893	90004843						
13	Furniture, Fixtures & Fittings	7.50%	247247573	31558767	182515	0	278623825	119703701	20956583	182515	5176037	145653805	132970020	127543872						
14	Sports Equipment	10%	215434	0	0	0	215434	170872	21543	0	0	192415	23019	44562						
15	Vehicles	10%	5306806	1721287	0	0	7028093	2284267	769340	0	-203071	2850537	4177556	3022539						
16	Lib. Books & Scientific Journals	10%	276632564	11460161	216	0	288092509	155888101	28829261	216	-88457	184628691	103463818	120744463						
17	Small Value Assets	0%	0	289985	0	0	289985	0	21749	0	0	21749	268236	0						
18	Work of Art	7.50%	3310000	0	0	0	3310000	248250	248250	0	0	496500	2813500	3061750						
Total (A)			10774775740	344902182	6105825	0	11113572098	3136397315	327759044	4778209	54351230	3513729381	7599842715	7638378423						
19	Capital Work in Progress (B)		0	34675556	0		34675556	0	0	0		0	34675556	0						
S.No.	Intangible Assets		Opening Balance 01.04.2022	Additions	Deductions	Prior Period Adjustments	Closing Balance 31.03.2023	Depreciation Opening Balance	Amortization for the year	Deductions/ Adjustment/ Prior Period	Prior Period Adjustments	Total Amortization/ Adjustments	31.03.2023	31.03.2022						
20	Computer Software	40%	38602285	668685	0	0	39270970	24443224	9749909	0	0	34193133	5077837	14159061						
21	E-Journals	40%	32752809	19541043	0	0	52293852	17098434	18918886	0	0	36017320	16276532	15654375						
22	Patents	9 Years	84135	0	0	0	84135	49546	9347	0	0	58893	25242	34589						
Total (C)			71439229	20209728	0	0	91648957	41591204	28678142	0	0	70269346	21379611	29848025						
Grand Total (A+B+C+D)			10846214969	399787466	6105825	0	11239896611	3177988519	356437186	4778209	54351230	3583998727	7655897882	7668226448						
Previous year (2021-22)			10568233104	284983357	7001492	0	10846214969	2863708595	319662566	5382641	0	3177988519	7668226448	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.

Handwritten:
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UNIVERSITY OF DELHI

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

SCHEDULE 4A - PLAN

SCHEDULE 4A - PLAN														Amount in ₹	
S.No.	Assets Heads	Rate of Depreciation	Gross Block					Depreciation for the year 31.03.2023					Net Block		
			Opening Balance 01.04.2022	Additions	Deductions	Prior Period Adjustments	Closing Balance 31.03.2023	Depreciation Opening Balance	Depreciation for the year	Deductions	Prior Period Adjustments	Total Depreciation	31.03.2023	31.03.2022	
1	Land	0%	0	0	0	0	0	0	0	0	0	0	0	0	
2	Site Development/Minor work	0%	0	0	0	0	0	0	0	0	0	0	0	0	
3	Buildings	2%	2902816739	0	0	0	2902816739	242043369	58056335	0	0	300099704	2602717035	2660773370	
4	Roads & Bridges	2%	0	0	0	0	0	0	0	0	0	0	0	0	
5	Tubewells &Water Supply	2%	0	0	0	0	0	0	0	0	0	0	0	0	
6	Sewerage & Drainage	2%	0	0	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	0	0	
8	Plant & Machinery	5%	401303005	250145	0	0	401553150	107408289	20090165	0	125073	127623527	273929624	293894716	
9	Scientific & Laboratory Equipment	8%	370810538	52823129	0	0	423633667	182678761	35536960	0	50657841	268873562	154760105	188131777	
10	Office Equipment	7.50%	0	65908	0	0	65908	0	9886	0	49431	59317	6591	0	
11	Audio Visual Equipment	7.50%	1567898	0	0	0	1567898	712771	117592	0	0	830363	737535	855127	
12	Computers & Peripherals	20%	1712401059	292205	0	0	1712693264	1690130467	7614792	0	1402953	1699148212	13545052	22270592	
13	Furniture, Fixtures & Fittings	7.50%	74664630	0	0	0	74664630	41479100	5599847	0	0	47078947	27585683	33185530	
14	Sports Equipment	10%	0	0	0	0	0	0	0	0	0	0	0	0	
15	Vehicles	10%	976781	0	0	0	976781	781425	97678	0	0	879103	97678	195356	
16	Lib. Books & Scientific Journals	10%	31755129	0	0	0	31755129	19808763	3194661	0	0	23003424	8751705	11946366	
17	Small Value Assets	0%	0	0	0	0	0	0	0	0	0	0	0	0	
18	Work of Art	7.50%	1310000	0	0	0	1310000	98250	98250	0	0	196500	1113500	1211750	
Total (A)			5497605779	53431387	0	0	5551037166	2285141195	130416166	0	52235297	2467792659	3083244507	3212464584	
19	Capital Work in Progress (B)		0	0	0	0	0	0	0	0	0	0	0	0	
S.No.	Intangible Assets		Opening Balance 01.04.2022	Additions	Deductions	Prior Period Adjustments	Closing Balance 31.03.2023	Depreciation Opening Balance	Amortization for the year	Deductions/A djustment/Pri or Period	Prior Period Adjustments	Total Amortization/A djustments	31.03.2023	31.03.2022	
20	Computer Software	40%	0	0	0	0	0	0	0	0	0	0	0	0	
21	E-Journals	40%	0	0	0	0	0	0	0	0	0	0	0	0	
22	Patents	9 Years	19360	0	0	0	19360	12905	2151	0	0	15056	4304	6455	
Total (C)			19360	0	0	0	19360	12905	2151	0	0	15056	4304	6455	
Grand Total (A+B+C+D)			5497625139	53431387	0		5551056526	2285154100	130418317	0	52235297	2467807714	3083248812	3212471039	
Previous year (2021-22)			5497625139	0	0		5497625139	2158294623	126859476	0	0	2285154100	3212471039		

Note: The figure in Column 'Deductions' under Gross Block against the head Capital Work in Progress represents the transfer from Work in Progress to Assets during the year.
The figure in column 'Additions during the year under Gross Block against Assets 1 to 14 include transfer from Work in Progress during the year, as well as further acquisitions during the year.


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UNIVERSITY OF DELHI

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

SCHEDULE 4B(1)

S.No.	Assets Heads	Rate of Depreciation	Opening Balance 01.04.2022	Gross Block				Depreciation for the year 31.03.2023					Net Block		Amount in ₹
				Additions	Deductions	Prior Period Adjustments	Closing Balance 31.03.2023	Depreciation Opening Balance	Depreciation for the year	Deductions	Prior Period Adjustments	Total Depreciation	31.03.2023	31.03.2022	
1	Land	0%	19716892	0	0	0	19716892	0	0	0	0	0	19716892	19716892	
2	Site Development/Minor	0%	0	0	0	0	0	0	0	0	0	0	0	0	
3	Buildings	2%	407708564	0	0	0	407708564	0	0	0	0	0	407708564	407708564	
4	Roads & Bridges	2%	0	0	0	0	0	64500731	8154171	0	0	72654903	335053661	343207833	
0	Tubewells & Water Supply	2%	0	0	0	0	0	0	0	0	0	0	0	0	
6	Sewerage & Drainage	2%	0	0	0	0	0	0	0	0	0	0	0	0	
7	Electrical installation and equ	5%	20380918	0	207799	0	20173119	0	0	0	0	0	0	0	
8	Plant & Machinery	5%	95941902	231712	1526291	0	94647323	7765624	1031089	207799	-364653	8224261	11948858	12615294	
9	Scientific & Laboratory Equipment	8%	88418769	3049449	309551	0	91158667	35324390	5405342	1526291	-4862790	34340651	60306672	60617512	
10	Office Equipment	7.50%	38022219	1372656	2409638	0	36985237	41413113	7358482	309551	-616603	47845441	43313226	47005656	
11	Audio Visual Equipment	7.50%	1550043	14000	10031	0	1554012	14968554	2397241	2409638	-3241547	11714609	25270628	23053665	
12	Computers & Peripherals	20%	83381346	1973399	132168	0	85222577	503855	117474	10031	-21615	589683	964329	1046188	
13	Furniture, Fixtures & Fittings	7.50%	117541846	3642502	182515	0	121001833	76781928	4646388	132168	-638430	80657719	4564858	6599418	
14	Sports Equipment	10%	214690	0	0	0	214690	61508351	9134934	182515	-700536	69760233	51241600	56033495	
15	Vehicles	10%	1534502	0	0	0	1534502	170277	21469	0	0	191746	22944	44413	
16	Lib. Books & Scientific	10%	216664546	136538	216	0	216800869	1222731	219981	0	-203071	1239641	294861	311771	
17	Small Value Assets	0%	0	0	0	0	0	128406357	21680949	216	-88457	149998634	66802234	88258189	
18	Work of Art	7.50%	0	0	0	0	0	0	0	0	0	0	0	0	
Total (A)			1091076237	10420256	4778209	0	1096718284	432565911	60167521	4778209	-10737702	477217522	619500762	658510326	
19	Capital Work in Progress (B)		0	0	0	0	0	0	0	0	0	0	0	0	
Total (C)			1091076237	10420256	4778209	0	1096718284	432565911	60167521	4778209	-10737702	477217522	619500762	658510326	


S.No.	Intangible Assets	Rate of Depreciation	Opening Balance 01.04.2022	Additions	Deductions	Prior Period Adjustments	Closing Balance 31.03.2023	Depreciation Opening Balance	Amortization for the year	Deductions	Prior Period Adjustments	Total Amortization/Adjustments	31.03.2023	31.03.2022
20	Computer Software	40%	13800942	15929	0	0	13816871	13800931	6372	0	0	13807302	9569	11
21	E-journals	40%	0	0	0	0	0	0	0	0	0	0	0	0
22	Patents	9 Years	31575	0	0	0	31575	28064	3508	0	0	31572	3	3511
Total (C)			13832517	15929	0	0	13848446	13828994	9880	0	0	13838874	9572	3523
Grand Total (A+B+C)			1104908754	10436185	4778209	0	1110566730	446394905	60177401	4778209	-10737702	491056396	619510334	658513849
Previous year (2021-22)			1111910246	0	7001492	0	1104908754	393336314	58441232	5382641	0	446394905	658513849	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.


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UNIVERSITY OF DELHI

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

SCHEDULE 4B (2) - CAPITAL ASSETS

SCHEDULE 4B (2) - CAPITAL ASSETS													Amount in ₹	
S.N o.	Assets Heads	Rate of Depreciation	Gross Block					Depreciation for the year 31.03.2023					Net Block	
			Opening Balance 01.04.2022	Additions	Deductions	Prior Period Adjustment	Closing Balance 31.03.2023	Depreciation Opening Balance	Depreciation for the year	Deductions	Prior Period Adjustment	Total Depreciation	31.03.2023	31.03.2022
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%	17842755	12511787		0	30354542	496592	607091		0	1103683	29250859	17346163
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%	8565587	0		0	8565587	499757	428279		0	928036	7637551	8065830
8	Plant & Machinery	5%	35838226	5996790		0	41835016	4361543	2091751		0	6453294	35381722	31476683
9	Scientific & Laboratory Equipment	8%	80444627	18397176		0	98841803	15307768	7907344		0	23215112	75626691	65136859
10	Office Equipment	7.50%	36844598	18739349		0	55583947	4580509	4168796		0	8749305	46834642	32264089
11	Audio Visual Equipment	7.50%	1251554	1553172		0	2804726	278536	210354		0	488890	2315836	973018
12	Computers & Peripherals	20%	90586139	36096761		0	126682900	38136675	25336580		0	63473255	63209645	52449464
13	Furniture, Fixtures & Fittings	7.50%	20899970	12715141		0	33615111	2469939	2521133		0	4991072	28624039	18430031
14	Sports Equipment	10%	0	0		0	0	0	0		0	0	0	0
15	Vehicles	10%	2795523	1721287		0	4516810	280112	451681		0	731793	3785017	2515411
16	Lib. Books & Scientific Journals	10%	18478672	9479566		0	27958238	2979273	2795824		0	5775097	22183141	15499399
17	Small Value Assets	0%	0	289985		0	289985	0	21749		0	21749	268236	0
18	Work of Art	7.50%	0	0		0	0	0	0		0	0	0	0
Total (A)			313547651	117501014	0	0	431048665	69390703	46540583	0	0	115931286	315117379	244156948
19 Capital Work in Progress (B)			0	34675556	0	0	0	0	0	0	0	0	0	0

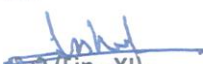
S.N o.	Intangible Assets	Rate of Depreciation	Opening Balance 01.04.2022	Additions	Deductions	Prior Period Adjustments	Closing Balance 31.03.2023	Depreciation Opening Balance	Amortization for the year	Deductions	Prior Period Adjustments	Total Amortization/ Adjustments	31.03.2023	31.03.2022
20	Computer Software	40%	807709	168675	0	0	976384	659787	209159	0		868946	107438	147922
21	E-Journals / E-Books	40%	32752809	19541043	0	0	52293852	17098434	18918886	0	0	36017320	16276532	15654375
22	Patents	9 Years	24400	0	0	0	24400	2711	2711	0	0	5422	18978	21689
Total (C)			33584918	19709718	0	0	53294636	17760932	19130756	0	0	36891688	16402948	15823986

Grand Total (A+B+C)			347132569	171886288	0	0	484343301	87151635	65671339	0	0	152822974	331520327	259980934
Previous year (2021-22)			189688936	157443633	0	0	347132569	40661422	46490213	0	0	87151635	259980934	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.

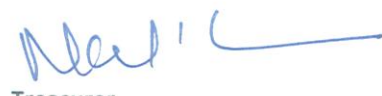
The figure in column 'Additions during the year under Gross Block against Assets 1 to 14 include transfer from Work in Progress during the year, as well as further acquisitions during the year.

Prior Period Adjutments 1676645
Work in Progress 34675556
Actual Addition During the Year 135534087
Total 171886288


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UNIVERSITY OF DELHI

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

SCHEDULE 4 C - INTANGIBLE ASSETS

S.No.	Intangible Assets	Opening Balance 01.04.2022	Additions	Deductions	Prior Period Adjustments	Closing Balance 31.03.2023	Depreciation Opening Balance	Amortization for the year	Deductions	Prior Period Adjustments	Total Amortization/ Adjustments	Amount in ₹	
												31.03.2023	31.03.2022
1	Computer Software	38602285	668685	0	0	39270970	24443224	9749909	0	0	34193133	5077837	14159061
2	E-journals	32752809	19541043	0	0	52293852	17098434	18918886	0	0	36017320	16276532	15654375
3	Patents	84135	0	0	0	84135	49546	9347	0	0	58893	25242	34589
Total (C)		71439229	20209728	0	0	91648957	41591204	28678142	0	0	70269346	21379611	29848025
Previous year (2021-22)		25287855	46151374	0	0	71439229	18797982	22793223	0	0	41591204	29848025	0


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UNIVERSITY OF DELHI

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


SCHEDULE 4(C) (I) PATENTS AND COPYRIGHTS						Amount in ₹	
	Op. Balance	Addition	Gross	Amortization	Net Block 20.....	Net Block 20.....	
A. Patents Granted							
1. Balance as on 31.03.23 of Patents obtained in 2022-23 (Original Value - Rs.../-)	----	----	----	----	----	----	----
2. Balance as on 31.03.23 of Patents obtained in 2022-23 (Original Value - Rs.../-)	----	----	----	----	----	----	----
3. Balance as on 31.03.23 of Patents obtained in 2022-23 (Original Value - Rs.../-)	----	----	----	----	----	----	----
4. Patents granted during the Current Year	----	----	----	----	----	----	----
Total	----	----	----	----	----	----	----
Particulars	Op. Balance	Addition	Gross	Patents Granted/Rejecte	Net Block 20.....	Net Block 20.....	
A. Patents Pending in respect of Patents applied for							
1. Expenditure incurred during 20.....	----	----	----	----	----	----	----
1. Expenditure incurred during 20.....	----	----	----	----	----	----	----
1. Expenditure incurred during 20.....	----	----	----	----	----	----	----
Total	----	----	----	----	----	----	----
C. Grand Total (A+B)	----	----	----	----	----	----	----

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


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दिल्ली-110007 /Delhi 110007

UNIVERSITY OF DELHI

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


SCHEDULE 4D Others

S.No.	Assets Heads	Rate of Depreciation	Opening Balance 01.04.2022	Gross Block		Prior Period Adjustments	Closing Balance 31.03.2023	Depreciation for the year 31.03.2023					Prior Period Adjutmen ts	Total	Net Block		Amount in ₹
				Additions	Deductions			Depreciation Opening Balance	Depreciation for the year	Deductions					31.03.2023	31.03.2022	
1	Land	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Site Development/Minor work	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Buildings	2%	3427787069	26655308	1327616	0	3453114761	191636538	47219071	0	0	0	0	0	0	0	0
4	Roads & Bridges	2%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Tube wells & Water Supply	2%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Sewerage & Drainage	2%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Electrical installation and equipm	5%	9708498	0	0	0	9708498	0	0	0	0	0	0	0	0	0	0
8	Plant & Machinery	5%	141859932	9507806	0	0	151367738	1584651	485425	0	0	0	0	2070076	7638422	8123847	0
9	Scientific & Laboratory	8%	209886221	46404935	0	0	256291156	33533215	7568387	0	5801215	0	46902817	104464921	108326717	130335567	0
10	Office Equipment	7.50%	5765748	50684744	0	0	56450492	79550654	20503292	0	1175846	0	101229793	155061363	4418035	421025	0
11	Audio Visual Equipment	7.50%	686117	16000	0	0	702117	1347713	265092	0	0	0	5581500	50868992	8685370	19894815	0
12	Computers & Peripherals	20%	30976400	13235552	0	0	44211952	22291030	5563583	0	0	0	317750	384367	421025	149	0
13	Furniture, Fixtures & Fittings	7.50%	34141127	15201124	0	0	49342251	14246312	3700668	0	5876573	0	27854613	16357339	8685370	19894815	0
14	Sports Equipment	10%	744	0	0	0	744	595	74	0	0	0	669	75	149	0	0
15	Vehicles	10%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Lib. Books & Scientific Journals	10%	9734217	1844057	0	0	11578274	4693708	1157827	0	0	0	5851535	5726738	5040509	0	0
17	Small Value Assets	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Work of Art	7.50%	2000000	0	0	0	2000000	150000	150000	0	0	0	300000	1700000	1850000	0	0
Total (A)			3872546073	163549525	1327616	0	4034767982	349299508	90634774	0	12853634	0	452787915	3581980067	3523246565	0	0
19	Capital Work in Progress (B)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total (C)			24002434	484081	0	0	24486515	9988373	9535356	0	0	0	19523728	4962787	14014061	0	0
Grand Total (A+B+C)			3896548507	164033606	1327616	0	4059254497	359287881	100170129	0	12853634	0	472311644	3586942854	3537260627	0	0
Previous year (2021-22)			3769008783	127539724	0	0	3896548507	271416236	87871644	0	0	0	359287881	3537260627	0	0	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.


Note: The additions during the year include additions from

Gifted (Books)	742
Project Close (NC+SC)	26960513
0875 Scheme	11102404
Misc. Accounts Fund	8366595
Plan Accounts Fund	0
LDF	3431509
Other Earmarked Fund	114171843
	164033606


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

SCHEDULE 5 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	Amount in ₹	
	Current Year	Previous Year
1. In Central Government Securities	635100000	665100000
2. In State Government Securities	-----	-----
3. Other approved Securities	-----	-----
4. Shares	-----	83000
5. Debentures and Bonds	-----	-----
6. Term Deposits with Banks	-----	-----
7. Others (Earmarked Fund)	3000000	-----
Total	638100000	665183000


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कोषाध्यक्ष/Treasurer
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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2023

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


S. No.	Funds	Amount in ₹	
		Current Year	Previous Year
1	Endowment Fund - Govt. Securities		
2	Other Earmarked Fund - Govt. Securities	133500000	164200000
3	Endowment Fund - Shares (Friends of DU & Udhmodya Foundation)	501600000	500900000
	Total	3000000	83000
		638100000	665183000

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


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

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


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 दिल्ली विश्वविद्यालय/University of Delhi
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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2023

SCHEDULE 7 - CURRENT ASSETS		Amount in ₹	
		Current Year	Previous Year
1. Stock			
a) Stationery		12698055	11487987
b) Water supply material		-----	-----
c) Chemicals & Glassware		3317569	1207615
d) Drugs and Medicines		15346516	12269862
e) Answer Sheet		5017666	1171577
2. Sundry Debtors :			
a) Debtors outstanding for a period more than Six Months	8131582		
b) Others	1085264	9216846	16857427
3. Cash and Bank Balance			
a) With Scheduled Banks :			
-In Current Accounts		26499075	45063494
-In Term Deposit Accounts		18187179406	16583372774
-In Savings Accounts		1272820930	2109353820
b) With non-Scheduled Banks :			
-In Term Deposit Accounts		-----	-----
-In Savings Accounts		-----	-----
c) Permanent Advance		540000	1071500
4. Post Office Savings Accounts		-----	-----
TOTAL		19532636063	18781856056

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


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दिल्ली-११०००७/Delhi-110007


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UNIVERSITY OF DELHI


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

Annexure "A"

		Amount in ₹	
I	Current Account	Current Year	Previous Year
1	B R Amedkar Centre General Fund A/c	7	2870
2	SBI Law Centre II	----	132064
3	SBI MG II	----	1169991
4	SDC Examination A/c	4276456	9567538
5	SDC General Fund A/c	21415593	29460421
6	Sponsored Project Bank A/c	807019	869670
7	Plan Current A/c	----	1192057
8	Current A/cs of Earmarked Fund	----	2668883
TOTAL-I		26499075	45063494
II	Savings Bank Accounts		
1	NCWEB A/c	----	617
2	SBI Departmental Receipt A/c	1842607	2629524
3	SBI General Fund A/c	12018122	27721318
4	SBI Medical Reimbursement A/c	----	2582074
5	Sponsored Project Bank A/c	371217940	853679454
6	Sponsored Fellowship and Scholarship	56768457	21813317
7	Plan Savings A/c	11929271	42962591
8	Savings A/cs of Earmarked Fund	148027839	324524994
9	CPF Account refundable to UGC	9920736	1147510
10	IDBI Bank A/c (Misc Fee)	4444954	2881377
11	Online Fees collected from Students on ICICI Bank	149894035	256456104
12	Recurring A/c-(38010936321)	168543063	190162155
13	ICICI Bank A/c-(Exam)-004318	1640548	15067659
14	Capital Assets- (38010936467)	409875	15420149
15	Delhi University Facilities & Services Bank A/c	2598773	----
16	Delhi University Student Welfare Fund-Bank A/c.	18246381	----
17	Salary Account-(38010911307)	315318329	352304977
TOTAL-II		1272820930	2109353820
III	Reserve Bank of India- TSA	TOTAL-III	----
IV	Term Deposit Accounts		
1	FDR from Earmarked Fund(including margin money)	10733606922	9772607720
2	FDR from UGC Refundable A/c	155275000	63875000
3	FDR from ACRB A/c	1305715	1102166
4	Sponsored Project Bank A/c(including margin money)	1355991769	1556849342
5	Sponsored Fellowship and Scholarship	45000000	85000000
6	FDR From Plan A/c (including margin money)	4582500000	4508881546
7	FDR From Capital Assets A/c	176000000	185057000
8	FDR From SBI General Fund Saving 50212	100000000	80000000
9	ICICI ONLINE FEE (FDRS)	480000000	----
10	FDR FROM DU FACILITY	57500000	----
11	FDR From Salary A/c 11307	500000000	330000000
TOTAL-IV		18187179406	16583372774
GRAND TOTAL (I-)		19486499411	18737790088


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UNIVERSITY OF DELHI

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

SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS	Amount in ₹	
	Current Year	Previous Year
1. Advances to employees (Non-interest bearing)		
a) Leave Travel Concession		
2. Long Term Advances to employees (Interest bearing)	2564562	2359912
a) Vehicle Loan/Conveyance/Computer		
b) Home Loan/HBA	395640	464850
3. Advances and other amounts recoverable in cash or in kind or for value to be received	6273160	7052200
a) Delhi University Press		
b) Sir Shankar Lal Chair in Chemistry Fund A/c	-----	17395000
c) Other Advance out of Earmarked Funds	-----	1100000
d) Other Advance out of Maintenance Grant A/c	47609145	64823116
i) Advance for Examination		
ii) Advance for Other Charges	8696366	113473817
iii) Advances for Capital Assets:	39845608	154261173
Advacne to C.P.W.D.		
Advance to others	315324444	106974400
e) Other Advances out of Sponsored Projects	6596716	1424965
f) Advance to M/S Rites Ltd. for construction works and others	74881993	206984802
g) Others(TDS refundable)	167159771	223479461
4. Prepaid Expenses	167359111	103964145
a) For General and Annual Maintenance Charges		
5. Deposits	7623495	42733473
a) Electricity		
b) DESU (Security)	20805300	20805300
c) Others	4795	4795
6. Income Accrued:	202373	4922373
a) On Investments from Earmarked/Endowment Funds		
b) On Investments from ACBR/ UGC Refundable A/c	292191881	190191513
c) On Investments from UGC Refundable A/c	21199	152497
d) On Investments from Sponsored Projects	1730308	1581594
e) On Investments from Sponsored Fellowship and Scholarship	51373519	38890010
f) On Investments from Plan	3001689	1276554
g)On Investments from others fund	138644961	122316296
7. Other - Current Assets receivable from UGC/sponsored projects	5524347	2075082
a) Other receivables		
8. Claims Receivable	260589	327221
a) GST Receivable		
TOTAL	-----	472973
Note :	1358090972	1429507522


Note :

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


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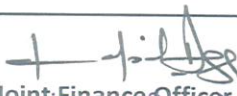

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UNIVERSITY OF DELHI

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

SCHEDULE - 9 ACADEMIC RECEIPTS	Amount in ₹
Fees from Students	Previous Year
Academic	
1. Tuition fee	41894188
2. Admission Fee	2526486
3. Enrolment fee	48847277
4. Library Admission fee	3293820
5. Laboratory fee	42960
6. Sports and Athletic Association Fee	7264305
7. Registration fee	205264369
8. Delhi University Students Welfare Fund	18328750
9. Faculty/Deptt./Centre/Colleges Facilities & Services	90645852
10. UG/PG ADMISSION CENCILATION FEE	65708000
10. Other Fees	34133098
Total (A)	517949105
Examinations	
1. Annual Examination Fee	970846412
2. Marksheet, certificate fee	45943380
3. Entrance Examination Fee	420676
Total (B)	1017210468
Other Fees	
1. Identity card Fee	-----
2. Fine/Miscellaneous Fee	-----
3. Medical Fee	-----
4. Transportation Fee	-----
5. Hotel Fee	-----
Total (C)	-----
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)	-----
Other Academic Receipts	
1. Registration fee for workshops, programmes	-----
2. Registration fees (Academic Staff College)	-----
Total (E)	-----
GRAND TOTAL (A+B+C+D+E)	1535159573
	1534725903


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UNIVERSITY OF DELHI

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

SCHEDULE 10- GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

University Grant Commission (UGC)							Amount in ₹
Particulars	Govt. of India	OBC/Excellence/Plan	Others (SAP/FRP/CPDHE)	EWS (Capital/Recurring/ Salary)	Capital Assets	Recurring/Salary Grant	Current Year Total Previous Year Total
Balance B/F		-----	18175003	160860690	229035115		408070808 5696647018
Unspent Excellence/Plan Grant		4719186134	27958727	-----	-----	-----	4747144861 -----
Add: Receipts during the year		264698390	22123716	250000000	85000000	7614081627	8235903733 6725138318
Total		4983884524	68257446	410860690	314035115	7614081627	13391119402 12421785336
Less: T/f to Sponsored Project & Capital Fund		-----	1666880	-----	20218199	-----	21885079 4781958313
Less : Refund to UGC Balance		-----	11476389	-----	-----	-----	11476389 -----
Less : Utilized for Capital expenditure (A)		53431387	11102404	250000000	135534087	-----	450067878 258960490
Balance		4930453137	44011773	160860690	158282829	7614081627	12907690056 7380866533
Less: utilized for Revenue Expenditure (B)		2417738	27572441	13707951	0	7614081627	7657779757 6972795725
Less: Grant released to Hostels for Capital Expenditure					3359043		3359043 0
Total (B)		2417738	27572441	13707951	3359043	7614081627	7661138800 6972795725
Balance C/F (C)		4928035399	16439332	147152739	154923786	-----	5246551256 408070808

Out of Rs. 492,80,35,399/-,Rs.1,39,25,09,000 as unspent grant (OBC Expansion/12th Plan and Excellence grant) and remaining balance of Rs. 353,55,26,399/-as interest earned.

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


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UNIVERSITY OF DELHI

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

SCHEDULE 11- INCOME FROM INVESTMENTS	Earmarked/Endowment Funds		Other Investments		Amount in ₹
	Current Year	Previous Year	Current Year	Previous Year	
1. Interest					
a. On Government Securities					
b. Other Bonds/Debentures	----	----	----	----	----
2. Interest on Term Deposits	635794851	732052345	22273788		16178940
3. Income accrued but not due on Term Deposits/Interest bearing advances to employees.	----	----	----		----
4. Interest on Saving Bank Accounts	5942865	8393639	----		----
5. Others (Specify)	----	----	----		----
Total	641737716	740445984	22273788		16178940
Transferred to Earmarked/Endowment Funds	641737716	740445984			
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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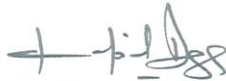

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2023

SCHEDULE 12 - INTEREST EARNED	Amount in ₹	
	Current Year	Previous Year
1.On Savings Accounts with scheduled banks	15944141	19326702
2.On Loans		
a. Employee/Staff	-----	-----
b. Others	-----	-----
3. On Debtors and Other Receivables	-----	-----
Total	15944141	19326702


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

SCHEDULE 13 - OTHER INCOME

Amount in ₹

A. Income from Land & Building	Current Year	Previous Year
1. Rent from Building/Land etc.	10323870	11219741
2. License fee recovered from employees for Home Accommodation	17937515	22404057
3. Hire Charges of Auditorium/Play ground/Convention Centre, etc.	-----	-----
4. Electricity charges recovered	-----	-----
5. Water charges recovered	-----	-----
Total (A)	28261385	33623798
B. Sale of Institute's publications	-----	-----
C. Income from holding events		
1. Gross Receipts from annual function/sports carnival	-----	-----
Less : Direct expenditure incurred on the annual function/sports carnival	-----	-----
2. Gross Receipts from fest	-----	-----
Less : Direct expenditure incurred on the fest	-----	-----
3. Gross Receipts for educational tours	-----	-----
Less : Direct expenditure incurred on the tours	-----	-----
4. Others (to be specified and separately disclosed)	-----	-----
Total (C)	-----	-----
D. Others		
1. RTI fee	11664	8630
2. Misc. receipts (Sale of tender form, waste paper, etc.)	1916437	1114971
3. Profit on Sale/disposal of Assets		
a) Owned assets	10233894	22547
b) Assets received free of cost	-----	-----
4. Health Centre Contribution	63503459	47988754
5. Others (Specify)	1870726	1077879
Total (D)	77536180	50212781
GRAND TOTAL (A+B+C+D)	105797565	83836579


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


SCHEDULE 14- PRIOR PERIOD INCOME

Particulars	Amount in ₹	
	Current Year	Previous Year
1. Academic Receipts	10000000	-----
2. Income from Investments	-----	-----
3. Interest earned	-----	-----
4. Other Income	33015515	-----
Total	43015515	0


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

SCHEDULE - 15 STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Amount in ₹

Particulars	Current Year			Previous Year		
	UGC/Other Schemes	Total	UGC/Other Schemes	Total	UGC/Other Schemes	Total
a) Salaries and Wages						
Teaching staff	16125712	2326312581	2342438293	3180368	2230736844	2233917212
Non-Teaching staff	6067871	938724615	944792486	-----	1006177945	1006177945
b) Retirement and Terminal Ben	24656	6796731208	6796755864	-----	4512947045	4512947045
c) LTC facility	-----	25262914	25262914	-----	20955539	20955539
d) Medical facility	48246	257892973	257941219	-----	235161228	235161228
e) Children Education Allowance	54000	17639850	17693850	-----	18703967	18703967
gf Honorarium	-----	8588062	8588062	-----	18113286	18113286
Total	22320485	10371152203	10393472688	3180368	8042795854	8045976222


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UNIVERSITY OF DELHI

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

SCHEDULE 15 A - EMPLOYEES RETIREMENT AND TERMINAL BENEFIT

	Pension	Gratuity	Leave Encashment	Total	Amount in ₹ Previous year
Opening Balance as on 01.04.22	25525982894	1370980441	1620850862	28517814197	26434747655
Addition : Capitalized value of Contributions Received from other Organizations	10975508	2335930	1170264	14481702	11391621
Total (a)	25536958402	1373316371	1622021126	28532295899	26446139276
Less: Actual Payment during the Year (b)	2421571462	188502677	154323221	2764397360	2440132124
Balance Available on 31.03.23 c (a-b)	23115386940	1184813694	1467697905	25767898539	24006007152
Provision required on 31.03.23 as per Actuarial Valuation (d)	29416399413	1322713538	1825366796	32564479747	28517814197
A. Provision to be made in the Current year (d-c)	6301012473	137899844	357668891	6796581208	4511807045
B. Contribution to New Pension Scheme	-----	-----	-----	-----	-----
C. Medical Reimbursement to Retired Employees	-----	-----	-----	-----	-----
D. Travel to Hometown Retirement	-----	-----	-----	-----	-----
E. Deposit Linked Insurance Payment	-----	-----	-----	-----	-----
TOTAL (A+B+C+D+E)	6301012473	137899844	357668891	6796731208	4512947045


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

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


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UNIVERSITY OF DELHI

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

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


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

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


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दिल्ली-११०००७/Delhi-110007

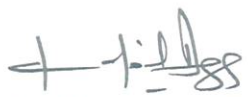

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2023

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


अनुभाग अधिकारी (वित्त शाखा-XI)
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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2023

						Amount in ₹
SCHEDULE - 20 FINANCE COSTS	Current Year			Previous Year		
	UGC/Other Schemes		Total	UGC/Other Schemes		Total
a) Bank charges	26473	56620	83093	-----	69473	69473
b) Others (specify)	-----	-----	-----	-----	-----	-----
Total	26473	56620	83093	-----	69473	69473

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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UNIVERSITY OF DELHI

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

SCHEDULE - 21 Expenditure on Grants, Subsidies etc.	Current Year			Previous Year		
	UGC/Other Schemes		Total	UGC/Other Schemes		Total
a) Provision for Bad and Doubtful Debts/Advances	-----	-----	-----	-----	-----	-----
b) Irrecoverable Balances Written- off	-----	-----	-----	-----	-----	-----
c) Grants/Subsidies to other institutions/organizations	-----	169301972	169301972	-----	138117277	138117277
d) Others (specify)	-----		-----	-----	-----	-----
Total	-----	169301972	169301972	-----	138117277	138117277

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

SCHEDULE 22: PRIOR PERIOD EXPENSES

Amount in ₹

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


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

Increase/Decrease in Stock	Amount in ₹	
	Current year	Previous year
a.) Closing Stock		
Stationery		
Drugs and Medicines	12698055	11487987
Chemicals & Glassware	15346516	12269862
Answer Sheet	3317569	1207615
Total (A)	5017666	1171577
b.) Less :Opening Stock	36379806	26137041
Total (B)	26137041	18475299
Net Increase/(Decrease) (A-B)	26137041	18475299
	10242765	7661742


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SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

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 Accounts are accounted for on a cash basis.
- 2.2 Income from Land, Buildings and other Property and Interest on Investments are accounted for on accrual basis.
- 2.3 Interest on Interest Bearing Advances to staff for House Building, Purchase of Vehicles and Computers are accounted for on accrual basis every year, though the actual recovery of interest starts after the full repayment of the principal amount.

3 FIXED ASSETS AND DEPRECIATION:

- 3.1 Fixed assets are valued at cost of acquisition including inward freight, duties, taxes, incidental direct expenses related to acquisition, installation and commissioning less depreciation. Fixed assets received by the University without any consideration are capitalized in the financial statement at a nominal value i.e. at Re. 1 (one) per asset.
- 3.2 Gifted / Donated Assets are valued at a nominal value at Re.1/- (one) per asset.
- 3.3 Books received as gifts are valued at a nominal value at Re.1/- (one) per asset.
- 3.4 The University has adopted Straight Line method of depreciation from the Financial Year 2020-21. Depreciation on Fixed Assets is provided on Straight line method at the following rates :-



Tangible Assets:

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

Intangible Assets (amortization):

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



University of Delhi

- 3.5 In respect of additions to fixed assets during the year, depreciation is provided for the full year. In respect of sale/deductions from fixed assets, no depreciation is charged. The asset which has been disposed of has been shown as deduction during the year. Against the outstanding advances, the assets which has been acquired in the previous financial year their depreciation has been taken as prior period depreciation. After the settlement of advances, the expenditure of the previous financial year has also been taken as prior period expenditure.
- 3.6 Assets created out of Earmarked Funds where the ownership of such assets vest in the university, are set up by credit to Capital Fund and merged with the Fixed Assets of the University. Depreciation is charged at the rates applicable to respective assets as prescribed in the revised format of Ministry of Education (MOE). Assets purchased out of Projects funded by outside agencies remain the property of the concerned funding agency till the project is closed. After closure of the project, the project assets are merged with the Fixed Assets of the University after charging depreciation at the rates applicable to the respective assets by debiting respective Fixed Assets account and crediting Capital Fund Account.
- 3.7 Assets, the individual value of each of which is Rs. 2,000 or less (except Library Books), are treated as Small Value Assets and 100% depreciation is provided in the year in which these are purchased. However physical accounting and controls are continued by the holders of such assets.

4 Intangible Assets:

Patents and Copyrights, E-Journals and Computer Software are grouped under intangible Assets.

- 4.1 **Patents:** The expenditure incurred from time to time (application fees, legal expenses etc.) for obtaining Patent is capitalized and shown as part of Intangible assets in the Balance Sheet. If applications for Patents are rejected, the cumulative expenditure incurred on the particular Patent is written off to the Income & Expenditure in the year of application is rejected. The expenditure on Patents granted is written off over a life of 9 years on a conservative basis.

4.2 Electronic Journals

- (a) **Perpetual:-**Electronic Journal (E-Journals) are not in a tangible form, but temporarily capitalized and in view of the magnitude of expenditure and the benefit derived in terms of perpetual knowledge acquired by the academic and research staff, Depreciation is provided in respect of E-Journals at a higher rate of 40% as against depreciation of 10% provided in respect of Library Books.



University of Delhi

(b) Non-perpetual: The amount spent on E- Journals/ periodicals are treated as revenue expenditure to the extent of the benefits utilized in the current year and rest of the amount is accounted for in books of account on accrual basis as prepaid expenses

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

5 Stocks:

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

6 Retirement Benefits:

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

7 Investments:

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

8 Earmarked/ Endowment Funds:

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

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



University of Delhi

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.

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 During the Financial Year 2022-23, total Grant of Rs.777,43,00,000/- has been assigned for University of Delhi in TSA Account with Reserve Bank of India comprising Recurring Grant of Rs. 3,22,25,00,000/-, Salary Grant of Rs. 4,46,68,00,000/- and Capital Grant of Rs. 8,50,00,000/-. Out of total grant of Rs.777,43,00,000, University has utilized Rs. 769,90,81,627/- during the F.Y. 2022-23. Out of the assigned salary Grant of Rs. 4,46,68,00,000/-, a sum of Rs. 7,52,18,373/- was return back to the Government on 31.03.2023.

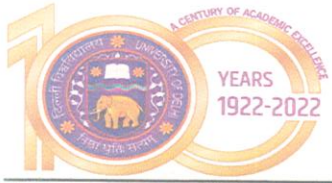
9.2 To the extent, utilized towards capital expenditure grant from UGC are transferred to the Capital Fund.

9.3 UGC grant to the extent, utilized for meeting Revenue Expenditure are treated as income of the year in which they are realized.

9.4 Unutilized Grants received by the University in Commercial Bank shown as liability in the Schedule-3 (Current Liabilities & Provisions) 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.



University of Delhi

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


11 Sponsored Projects:

- 11.1 In respect of ongoing sponsored Projects, the amounts received from sponsors are credited to the head 'Current Liabilities and Provisions-Current Liabilities – "Receipt against Sponsored Projects". As and when expenditure incurred/advances are paid against such project, or the concerned project account, is debited with allocated overhead charges, the liability account is debited. Unutilized grant as on 31.3.2023 is shown as liability in schedule – 3 of the Balance Sheet.
- 11.2 In addition to funds for Fellowships released by the UGC, Fellowship and Scholarship are also sponsored by various organizations. These are accounted in the same way as Sponsored Projects except that the expenditure generally is only on distribution of Fellowships and Scholarship, which may include allowances for contingent expenditure by Fellows and Scholars.
- 11.3 The Institution itself also awards Fellowships and Scholarships, which are accounted as Academic Expenses.
- 11.4 Assets purchased out of Project funded by outside agencies remain the property of the concerned funding agency till the project is closed. After closure of the project, the project assets are merged with the Fixed Assets of the University after depreciation charged at the rates applicable to the respective assets by debiting respective Fixed Assets account and crediting Capital Fund Account.

12 Income Tax:

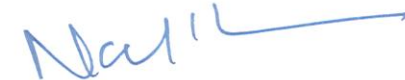
The Income of the institution is exempt from Income Tax under section 10(23C) (iiiab) of the Income Tax Act. No provision for tax is therefore made in the accounts.

Dated: 7th August 2023


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


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दिल्ली-११०००७/Delhi-110007


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SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2023

SCHEDULE 24: CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

1 Contingent Liabilities:

- (a) Various claims filed by present/former employees of the University are pending before Industrial Tribunals and the Hon'ble High Court of Delhi. The quantum of claims is not ascertainable.
- (b) An Amount of Rs 14.25 Crore is payable to ECIL as balance payment for supplying and commissioning of security equipment related to various venues of DU areas during Commonwealth Games 2010 (against bill amount of Rs 28.23 Crore). The balance payment was stopped by the Ministry of Home Affairs as the matter is sub-judice in the Hon'ble Court.

2 Contingent Assets:

- (a) An amount of Rs. 1.21 Crores is payable by India Electronics and Semiconductor Association as pending license fee for use of space in South Campus. The amount has not been shown as recoverable in the Accounts as the matter is sub-judice in the Hon'ble High Court.

3 Capital Commitments

- (a) A sum of Rs. 25.00 Crores has been received under EWS Scheme from MOE for construction of two Buildings Projects during the Year. The amount has been released to CPWD for execution of works on deposit basis on following works: -
- (b) Capital Works in Progress: Capital Works in Progress represents the cost of work completed till 31st March 2023 towards construction of the following projects:
 - a. Vertical Extension of the existing building of Multi-Storied science block at North Campus, Delhi: Rs. 3,00,03,662/-
 - b. Construction of Building for Delhi University Computer Centre: Rs. 46,71,894/-



University of Delhi

4 Fixed Assets:

- 4.1 Addition in the year to Fixed Assets in Schedule 4, Capital Assets Rs. 13,55,34,087/- and Earmarked/Endowment Fund of Rs. 16,40,33,606 which includes assets purchased out of Special scheme FRP/CPDHE of Rs. 1,11,02,404, Sponsored Projects closed Rs. 2,69,60,513, Library Books & other assets of the value Rs. 742 and Library Books & other assets gifted to the University of Delhi has been shown at nominal value Rs. 1/-. The assets have been set up by credit to the Capital Fund.
- 4.2 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.
- 5 The long outstanding advances with M/s, Rites Ltd and Engineering India Limited (E.I.L.) has been adjusted on the basis of utilization certificate/expenditure details as submitted by the respective agencies and duly verified by the Engineering Department. The Remaining advance amount is with RITES Limited for ongoing construction of other building projects.

6 Investment from Earmarked/ Endowment Funds

The University has created two Companies (Section -8) namely Udhmodya Foundation and Friends of DU Foundation with 100% Equity in the name of University of Delhi and subscribed 1,50,000 equity shares of each company.

7 Deposit Liabilities:

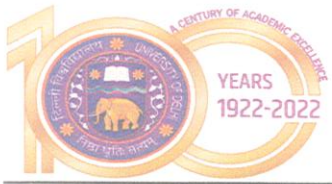
No earnest money/security deposit has been transferred to Revenue Account.

8 Expenditure in Foreign Currency:

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

9 Current Assets, Loans & Advances and Deposits:

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



University of Delhi

Out of the grant of Rs.35,00,00,000/- (Rs.10,00,00,000/- in Financial Year 2021-22 and Rs.25,00,00,000 in Financial year 2022-23) sanctioned under EWS for two building projects to be constructed by the CPWD, a sum of Rs. 3,46,75,556/- has been shown as Capital work-in-progress leaving remaining balance of Rs. 31,53,24,444/- for ongoing construction work.

10 Bank Balances:

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

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

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

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

13 Schedule 1 to 24 is annexed to & form an integral part of the Balance Sheet as at 31st March 2023 and the Income & Expenditure Account for the year ended 31st March 2023.

14 Provident Fund Accounts

As the Provident Funds are owned by the members of those funds and not by the University, Provident Fund accounts were separated from the University Accounts. However, Receipts & Payments Accounts, Income & Expenditure Account (on Accrual basis) and Balance Sheet of the Provident Fund Accounts as well as the National Pension Scheme (NPS) for the year 2022-23 have been attached to the University's Accounts.

15 Salaries:

The expenditure on salary for the year includes provision of salary for the month of March 2023.

16 Prior Period Income and Expenses:

Prior Period Expenditure of Rs.37,28,07,550 /- includes Academic Expenditure of Rs. 27,92,89,534/-, Honorarium to Non-Teaching Staff Rs. 42,84,755/-, Repairs and Maintenance Rs. 77,51,057/-, and Depreciation Rs. 8,14,82,203/- (refer to Schedule 22: Prior Period Expenses).



University of Delhi

17 Halls & Hostel:

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

18 Delhi University Press:

The University Press has already been closed as per direction of Ministry of Education (MHRD) and in accordance with Executive Council resolution no 79 (79-17) dated 15.03.2020.

All Assets and Liabilities of the University Press has been taken over by the University at book value as on 31.03.2022 and merged in the Annual Accounts of University of Delhi in the Financial Year 2022-23. The matter of closure of the University Press and merger of all Assets and Liabilities of the University Press with the University has been considered and approved by the Finance Committee in its meeting held on 06.12.2022 and the same was approved by the Executive Council in its meeting held on 08.12.2022 vide E.C. Resolution No. 43. Accordingly, University Press ceases to exist.

19 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 Deemed to be University” with effect from the issuance of the Notification No. F.11/9/2019-U3(A) dated 2nd March, 2020. The Account of Institution of Eminence is incorporated as Project Account in the annual accounts of University of Delhi in Schedule-3(a) Sponsored Projects. During the Financial Year 2022-23, carried over opening balance of Rs.82.51 crore and grant received during the year i.e. Rs. 65.00 Crores and interest/other income of Rs.1.77 crore, a sum of Rs. 130.06 Crores utilized towards expenditure during the F.Y. 2022-23, as per the accounts submitted by the IOE.

20 International Guest House: -

Against the embezzlement amount of Rs. 9,67,325/- by one of the employees of the International Guest House, a sum of Rs. 2,88,383/- has already been recovered and balance of Rs. 6,78,942/- will be recovered from the arrears of salary payable to the terminated employee, which is under consideration and will be adjusted with the approval of appropriate authorities.

21 Income Tax Refund Status


Assessment Year	Refund Due as per Return (A)	CPC Intimation Number and Date	Total Refund as per CPC Intimation	Principal Amount of Refund as per CPC Intimation (B)	Interest	Shortfall in Income Tax Refund as per Claim (A-B)	Status/ Remarks
2019-20	47048540	CPC/2021/A7/2 01852207 25-12-2021	40688732	36822390	3866342	10226150	Refund pertaining to TDS deducted in FY 2019-20 of Rs. 3,68,22,390 received in full (along with interest) on 27-12-2021. However, TDS brought forward from FY 2018-219 not considered by ITD. Grievance raised on 29-12-2021 and 14-01-2022 for shortfall of refund amount of Rs. 1.02 Crores, but as per CPC resolution, rectification u/s 154 needs to be filed. Rectification u/s 154 to be filed, but ITD portal is not accepting Rectification. Manual rectification u/s 154 filed VIDE Letter on 24-03-2023
2021-22	30690425	143(1) = CPC/2122/A7/2 43802408 04-07-2022 154 = CPC/2122/U7/3 16926910 08-12-2022	80292	74348	5944	30616077	Partial Refund of Rs. 74,348 received on 06-July-2022. Rectification filed on 17-11-2022 for claim of balance refund of Rs. 3.06 Crores, but as per Rectification Order u/s 154 dated 08-12-2022, claim has again been denied. Form 26AS contains correct amount of TDS claimed in ITR. Since CPC has not considered our contentions as per Rectification filed u/s 154, hence Appeal u/s 246A against Intimation Order u/s 143 (1)/ Rectification filed on 08-02-2023
2022-23	52569750	CPC/2223/A7/3 25877566 dated 18/07/2023	56775328	52569750	4205578	-	Income Tax Return has been processed vide Intimation u/s 143(1) DIN CPC/2223/A7/325877566 dated 18/07/2023 and the ITD has accepted the refund as per ITR of Rs. 5.25 Crores and also given interest of Rs. 42.06 lacs. (Total refund of Rs. 5.68 Crores as per Intimation). However, Refund sequence number is missing in the intimation (mentioned as Zero), hence the ITD may issue refund after finalisation of Scrutiny Assessment case only. Case has been selected for Faceless Scrutiny Assessment vide DIN: ITBA/AST/S/143(2)/2023-24/1053502993(1) dated 02.06.2023. Refund will be issued after closure of proceedings now.

Dated: -7th August 2023


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


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UNIVERSITY OF DELHI
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

RECEIPTS			PAYMENTS		Amount in ₹
	Current Year	Previous Year			Previous Year
I. Opening Balances			I. Expenses		
a) Cash Balances	----	----	a) Establishment Expenses	6298389856	5920421514
b) Bank Balances			b) Academic Expenses	772915205	748306145
i. In Current Accounts	45063494	82265824	c) Administrative Expenses	1339025861	1195114601
ii. In Saving Accounts	2109353820	2765513691	d) Transportation Expenses	12875496	4996360
iii. In Deposit Accounts	16583372774	13779817209	e) Repairs & Maintenance	288595715	175769909
c) Permanent Advance	1071500	897600	f) Finance costs	83093	69473
II. Grants Received			g) Expenditure on Grant	169301972	138117277
a) From Government of India	----	----	h) Prior Period Items	298586890	----
b) From State Government	----	----	II. Payments against Earmarked/ Endowment Funds	639125161	274560877
c) From UGC			III. Payments against Sponsored Projects/Schemes	1926083451	675247521
i) Grant for Capital Assets	85000000		Payments against Sponsored IV. /fellowship Fellowships/Scholarships	34272879	46386678
ii) Grant for Salary/ recurring	7614081627		VI. Investments and Deposits made		
iii) Grants for EWS	250000000		a) Out of Earmarked/Endowment Funds	3000000	----
d) From UGC Specific Schemes	22123716	7971205343	b) Out of own funds (Investments - Others)	----	----
III. Academic Receipts		6725138318	VII. Term Deposits with Scheduled Banks	----	----
a) Fees and Subscriptions	1535159573	1534845903	VIII. Expenditure on Fixed Assets and Capital Work - In - Progress		
IV. Receipts against Earmarked/Endowment Funds	874047575	1315326551	a) Expenditure towards capital nature (Fixed Assets)	527127310	213326461
V. Receipts against Sponsored Projects/Schemes	1116034254	1139436740	b) Capital Works - In - Progress	----	----
VI. Unutilized OBC grant refunded by Colleges	5243407	----	IX. Other Payments including statutory payments		
VII. Receipts against Sponsored Fellowships and Scholarships	26132579	44147612	Credit Balance of University Accounts	9120611	53884919


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


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Joint/Deputy Finance Officer
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110007/Delhi-110007 (51)



Finance Officer
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UNIVERSITY OF DELHI
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

VIII. Income on Investments From			X. Refunds of Grants			11476389	----
a) Earmarked/Endowment Funds	498953242	702550022					
b) Plan Accounts	225524218	----	XI. Deposits and Advances				
c) Sponsored Projects	106667459	91859021	a) LTC Advance		----	2859495	
d) Sponsored Fellowship & Scholarship	3095440	5191805	b) Advance		9736581	135566198	
IX. Interest received on			d) Advance out of Sponsored Projects, Plan, & Earmarked Fund		----	1229151	
a) Bank Deposits	16771335	13582367	XII. Other Payments			9247910	293231882
b) Loans and Advances	----	----	XIII. Closing Balances				
c) Savings Bank Accounts	15944141	19326702	a) Cash in hand		----	----	
X. Investments encashed			b) Bank Balances				
	30083000	217900000	- In Current Accounts		26499075	45063494	
XI. Term Deposits with Scheduled Banks encashed			- In Savings Accounts		1272820930	2109353820	
	----	----	- In Deposits Accounts		18187179406	16583372774	
XII. Other Income (including Prior Period Items)			c) Permanent Advance		540000	1071500	
	155553377	78465149					
XIII. Deposits and Advances							
a) LTC Advance	----	393277					
b) Advances	----	24070956					
Advance out of Sponsored Projects, Plan, & Earmarked Fund	----	9146470					
Miscellaneous Receipts							
XIV. including Statutory Receipts	8273063	54646603					
XV. Any Other Receipts							
	508454197	13428229					
TOTAL			TOTAL			31836003791	28617950049
	31836003791	28617950049					


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(52)


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UNIVERSITY OF DELHI
PROVIDENT FUND ACCOUNT
BALANCE SHEET AS ON 31st MARCH 2023

(Amount/Rs.)

Previous Year 31.03.2022	Liabilities		Current Year 31.03.2023	Previous Year 31.03.2022	Assets		Current Year 31.03.2023
	GPF						
4472248899	Opening Balance	4604383984		1717190000	Investment (Bonds)		272000000
590166494	Add: Subscriptions/repayment of advance in the year	701409299					
307012927	Add: Interest Credited	313304533		3470600000	Fixed Deposit with scheduled bank		4559600000
(764951172)	Less: Advance/Withdrawal/Final settlement	(951800289)					
(93164)	Less: Adjustment relating to Previous yr.	(8656)		99316443	Interest Accrued as on 31.03.2023		136238056
4604383984	Closing Balance		4667288871				
	CPF						
554122893	Opening Balance	482830956			TDS receivable : -- CPF	1334094	
	Add: Subscriptions & Contribution/ repayment of advance in the year	23214660		3595270	-- GPF	2315366	3649460
35820376	Add: Interest Credited	21310603			Balances with State Bank of India in Saving Accounts :-		
28041344	Less: Advance/Withdrawal/Final settlement	(415563757)					
(135153657)	Closing Balance		111792462	185227173	--GPF	242130276	
482830956				69529914	--CPF	33384374	275514651
	Interest Reserve						
488243666	Opening Balance	458243860					
-	Add: Excess of Income over Expenditure	9676974					
(29999806)	Less: (Excess of Expenditure over income)	-					
458243860	Closing Balance		467920834				
	Provision for Subs. & Cont. for the M/o March'23				Sub. & Cont. receivable for the M/o March'23		
-	--GPF	41544963		-	--GPF	41544963	
-	--CPF	591210	42136173	-	--CPF	591210	42136173
5545458800	TOTAL		5289138340	5545458800			5289138340

ASSISTANT REGISTRAR (FIN.)

सहायक कुलसचिव (वित्त)
Assistant Registrar (Finance)
दिल्ली विश्वविद्यालय
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JOINT FINANCE OFFICER

संयुक्त वित्त अधिकारी
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(53)

UNIVERSITY OF DELHI
PROVIDENT FUND ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

		(Amount / Rs.)			
Previous Year 31.03.2022	Expenditure	Current Year 31.03.2023	Previous Year 31.03.2022	Income	Current Year 31.03.2023
	Interest Credited to:				
307012927	GPF Account	313304533	330803040	Interest received on Investment & SB A/c	307363507
28041344	CPF Account	21310603	99316443	Interest accrued for the year	136238056
3776	Bank Charges	1666	93164	Adjustment related to previous year (interest)	8656
	- Excess of Income over Expenditure	9676974	(125154406)	Interest accrued for previous years	(99316443)
			29999806	Excess of Expenditure over income	-
335058047	Total	344293776	335058047	Total	344293776

ASSISTANT REGISTRAR (FIN.)

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UNIVERSITY OF DELHI
PROVIDENT FUND ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2022-23

Receipts	(Amount / Rs.)	Payments	(Amount / Rs.)
Opening Balance as on 01/04/2022			
GPF A/c No.10851298435	185227173	GPF Adv./Withdrawal/Final Settlement	951800289
CPF A/c No.10851298457	69529914	CPF Adv./Withdrawal/Final Settlement	415563757
GPF Subscription	701409299	Investment during the year	4842700000
CPF Subscription & University Contribution	23214660	Bank Charges	1666
		Closing Balances:	
Investment Encashed	5198890000	GPF A/c No.10851298435	242130276
Interest Received	307309317	CPF A/c No.10851298457	33384374
TOTAL	6485580363	TOTAL	6485580363

ASSISTANT REGISTRAR (FIN.)

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Assistant Registrar (Finance)
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NPS TIER-I ACCOUNT
BALANCE SHEET AS AT 31st MARCH 2023

	Amount 31.03.22	Liabilities		Amount 31.03.23	Amount 31.03.22	Assets	(Amount / Rs.) Amount 31.03.23
		<u>NPS Tier-I Account :-</u>				<u>NPS Tier-I Account :-</u>	
2585462		Opening Balance	2119680		3603000	Investment	3443000
		Add: Adjustment pertaining to prev. year	647019				
270837777		Add: Subscription + Univ. Contribution received during the year	329361550		233344	Interest accrued but not due	487729
(271303559)	2119680	Less: Subscription & Univ. Contribution transferred to NSDL	332128249		28058	TDS deducted on Flexi FD & FD	28058
			(329361550)	2766699			
		- Provision for Subs. & Cont. for the m/o March '23		26324126		- Subs. & Cont. receivable for the m/o March '23	26324126
		<u>Interest Reserve :-</u>					
4379911		Opening Balance	5016945		3272223	Balance at Bank Saving A/cs	4691666
637034	5016945	Add: Excess of Income over Exp.	866809	5883754			
	7136625	TOTAL		34974579	7136625	TOTAL	34974579

ASSTT. REGISTRAR (FIN.)

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

JOINT FINANCE OFFICER

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

FINANCE OFFICER

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

TREASURER

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

(56)

UNIVERSITY OF DELHI

NPS TIER-I ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2022-23

Amount 31.03.22	Expenditure	Amount 31.03.23	Amount 31.03.22	Income	(Amount / Rs.) Amount 31.03.23
578	Bank Charges	876	531905	Interest received on investment	613300
			(127637)	Interest accrued for the year 2021-22 but realized during 2022-23	(132323)
			233344	Interest accrued but not due	386708
637034	Excess of Income over Expenditure	866809			
637612	TOTAL	867685	637612	TOTAL	867685

ASSTT. REGISTRAR (FIN.)

सहायक कुलसचिव (वित्त)
Assistant Registrar (Finance)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110 007/Delhi-110007

JOINT FINANCE OFFICER

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

FINANCE OFFICER

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

TREASURER

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

UNIVERSITY OF DELHI

NPS TIER-I ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2022-23

Amount 31.03.22	Receipts	Amount 31.03.23	Amount 31.03.22	Payments	(Amount / Rs.) Amount 31.03.23
3308300	Opening Balance as on 01/04/2022	3272223	1736000	Investment	1576000
270837777	Subscription & Univ. Contribution received during the year	329361550	271303559	Subscription & Univ. Contribution transferred to NSDL	329361550
	- Adjustment pertaining to previous year	791238		- Adjustment pertaining to previous year	144219
366943	Interest Received on investment	453328	578	Bank Charges	876
153340	Interest on Saving Bank A/c	159972			
1646000	Investment Encashed (F.D.)	1736000	3272223	Closing balance as on 31.03.2023	4691666
276312360	TOTAL	335774311	276312360	TOTAL	335774311

ASSTT. REGISTRAR (FIN.)

सहायक कुलसचिव (वित्त)
Assistant Registrar (Finance)
दिल्ली विश्वविद्यालय
University of Delhi
दिल्ली-110 0 07/Delhi-110007

JOINT FINANCE OFFICER

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

FINANCE OFFICER

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

TREASURER

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

(58)

UNIVERSITY OF DELHI
HALLS AND HOSTELS
BALANCE SHEET AS AT 31st MARCH, 2023

SOURCE OF FUNDS	Amount in ₹	
	Current Year	Previous Year
COURPUS/CAPITAL FUND	376976071	341842416
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	59136999	49932568
CURRENT LIABILITIES & PROVISIONS	64840370	51118268
TOTAL	500953440	442893252
APPLICATION OF FUNDS		
Fixed Assets		
Tangible Assets		
Intangible Assets	33024754	30229767
Capital Works-In-Progress	14	6041
	-----	-----
INVESTMENT FROM EARMARKED/ENDOWMENT FUNDS		
Long Term		
Short Term	-----	-----
INVESTMENTS- OTHERS	14923466	14108114
CURRENT ASSETS	86267512	86020895
LOANS, ADVANCES & DEPOSITS	355677383	300506405
MISCELLANEOUS EXPENDITURE	11114536	12076254
	(54224)	(54224)
TOTAL	500953440	442893252


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


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


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

(59)


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 2023

Particulars	Amount in ₹	
	Current Year	Previous Year
(A) INCOME		
Academic Receipts		
Grants/Subsidies	84089766	33041975
Income From Investment	162401950	138299309
Interest Earned	16341725	16023742
Other Income	1339458	1289901
Prior Period Income	43948682	16463834
	1943391	-----
Total (A)	310064972	205118761
(B) EXPENDITURE		
Staff Payments & Benefits (Establishment Expenses)		
Academic Expenses	109772076	107844719
Administrative and General Expenses	-----	-----
Transportation Expenses	151794170	105732604
Repair & Maintenance	660938	343878
Finance Costs	12377538	9142141
Depreciation	77641	72828
Other Expenses	4404859	3841821
Prior Period Expenses	-----	0
	3057092	10618128
Total (B)	282144314	237596119
Excess of Income over Expenditure/ (Expenditure over Income) (A-B)	27920658	(32477358)
Balance being Surplus/(Deficit) carried to Capital Fund	27920658	(32477358)


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



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


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


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


UNIVERSITY OF DELHI
HALLS AND HOSTELS
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31st MARCH 2023

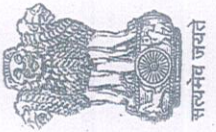
Amount in ₹					
Receipt	Current Year	Previous Year	Payment	Current Year	Previous year
I. Opening Balance			I. Expenses		
- Cash in Hand	18344	61838	(a) Establishment Expenses	114216489	105221303
- Bank Balance	75547864	85903695	(b) Academic Expenses	-----	-----
- Imprest	106262	164680	(c) Administrative Expenses	135298047	94035753
- Deposit Account	283203997	278965197	(d) Transportation Expenses	660938	343878
- TDS on FDR's Interest	0	51614	(e) Repairs & Maintenance Expenses	12169126	8996344
			(f) Prior Period Expenses	2664150	5640877
II. Other Bank Balances/FDRs	0	203046	II. (a) Payments against Earmarked Fund	10541713	7911952
III. Grants Received	164929452	136071320	(b) Payment against Projects	285173	5197
IV. Academic Receipts	78514755	29448526	III. Investments and Deposits made	328765	6579808
V. Receipts against Earmarked/Endowment Funds	19028517	8174647	IV. Expenditure on Fixed Assets & Capital work-in-Progress	4096884	2441136
VI. Interest Received	3763500	9143510	V. Finance Charges	76290	75686
VII. Income from Investments	12132906	12683413	VI. Deposits and Advances	9118632	454459
VIII. Other Income	46432109	18330094	VII. Other Payments	8148434	2700809
IX. Deposits and Advances	12122865	9857539	VIII. Closing Balances		
X. Any Other Receipts	12149287	4224551	- Cash in Hand	21085	18344
			- Bank Balance	90225949	75547864
			- Imprest	139694	106262
			- Deposit Account	319958491	283203997
Total	707949860	593283670	Total	707949860	593283670


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


 संयुक्त/उप वित्त अधिकारी
 Joint/Deputy Finance Officer
 दिल्ली विश्वविद्यालय
 Joint Finance Officer
 दिल्ली विश्वविद्यालय
 (61)


 वित्त अधिकारी
 Finance Officer
 दिल्ली विश्वविद्यालय
 University of Delhi


 कोषाध्यक्ष
 Treasurer
 दिल्ली विश्वविद्यालय
 University of Delhi



कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय व्यय)
Office of the Director General of Audit (Central Expenditure)
डी जी ए सी आर भवन, इन्द्रप्रस्थ एस्टेट, नई दिल्ली-110 002
DGACR Building, Indraprastha Estate, New Delhi-110 002

ए.एम.जी-III/एस.ए.आर./डी.यू./9-44/2023-24/

दिनांक: 30.01.2024

सेवा में,

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

विषय : वर्ष 2022-23 के लिए, दिल्ली विश्वविद्यालय, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन

महोदया/महोदय,

मैं, दिल्ली विश्वविद्यालय, नई दिल्ली के वर्ष 2022-23 के प्रमाणित वार्षिक लेखे की प्रति उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित संसद के पटल पर रखने के लिए संलग्न करता हूँ।

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

कृपया यह सुनिश्चित किया जाये कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय (Governing Body) द्वारा अनुमोदित अवश्य करा लिया जाये तथा यह भी सुनिश्चित करें कि 2022-23 के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र को संसद के पटल पर रखने से पहले सभी पूर्व वर्षों के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र संसद के पटल पर प्रस्तुत किये जा चुके हों।

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

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

भवदीय,

संलग्नक: यथोपरि

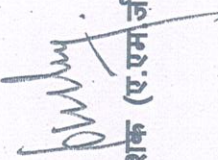
—इ.ए.जी.—

निदेशक (ए.एम.जी-III)

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

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

संलग्नक: यथोपरि


निदेशक (ए.एम.जी-III)


ए.एम.जी-III/एस.ए. आर./डी.यू./9-44/2023-24/

दिनांक: 30.01.2024

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

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

संलग्नक: यथोपरि


निदेशक (ए.एम.जी-III)

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

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

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

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

4. Based on our audit, we report that:

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

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

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

(iv) We further report that:

Part-A

A. Balance Sheet

A.1 Sources of Funds

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

DU had received EWS Capital grant Rs. 35 crore during the financial years 2021-22 (Rs. 10.0 crore) and 2022-23 (Rs. 25 crore), which was subsequently released by it to CPWD on deposit basis and added to Copus/Capital Fund. Audit noted that as of 31.03.2023, CPWD incurred expenditure of Rs. 3.47 crore only. The balance amount of Rs. 31.53 crore should have been depicted as current liabilities. This has resulted in overstatement of Capital Fund and understatement of Current Liabilities and Provisions by Rs. 31.53 crore.

A.1.2 Designated/Earmarked/Endowment Funds (Schedule 2)- Rs. 1199.95 crore

The above include one Miscellaneous Account (Rs. 131.91 crore), 17 Endowment Funds (Rs. 112.85 crore) and 27 Other Earmarked Funds (Rs. 955.19 crore). Though, DU did not provide information specifying objective/mandate of these funds, audit identified following Earmarked Funds were actually liabilities of the University.

Sl. No.	Name of the fund	Balance Amount - in lakh (as on 31.03.2023)	Remarks
1.	Contractor Security (North Campus)	1041.22	Security deposits received by DU from contractors/students.
2.	Contractor Security (South Delhi Campus)	134.86	
3.	Science Caution Money	1.25	
4.	Library Security (North Campus)	872.90	
5.	Library Security (South Delhi Campus)	133.02	
6.	Dr BR Ambedkar Research Centre-Plan	1465.42	Plan funds received by DU and to be treated as liability.
Total		3648.67	

Due to consideration of above deposits as Earmarked/Endowment Funds, the same was overstated and Liability was understated at least by Rs. 36.49 crore.

Further, two Plan funds viz. (a) Rajiv Gandhi Hostel (Rs. 1375.42 lakh), and (b) Commonwealth Games Fund (Rs. 3776.55 lakh) were also kept as Earmarked Funds. Though DU stated (September 2023) that the issue of Rajiv Gandhi Hostel was sub-judice, it only made disclosure in the accounts regarding sub-judice status of Commonwealth Games related Plan Fund.

A.2 Application of Funds (Assets)

A.2.1 Fixed Assets (Schedule 4) - Rs. 765.59 crore

The above does not includes work-in-progress of Rs. 70.20 crore (created out of specific grant for Institution of Eminence). The same has been booked in the accounts as revenue expenditure. This has resulted in understatement of Fixed Assets-work-in-progress and Capital Fund by Rs. 70.20 crore.

B. Grant-in-Aid

As per the accounts, University of Delhi received grants-in-aid of Rs. 794.91 crore (Recurring/Salary Grant: Rs.761.41 crore and Capital Grant: Rs.8.50 crore and Rs. 25.00 crore

(EWS) during 2022-23). It had an opening balance of Rs.38.99 crore (Recurring/Salary¹ (EWS) Grant: Rs.16.09 crore and Capital Grant: Rs. 22.90 crore) as on 01 April 2022. Out of total amount of Rs.833.90 crore, it utilized Rs.803.69 crore (Recurring/Salary Grant: Rs.761.41 crore and Rs. 1.37 crore (EWS), Capital Grant: Rs.15.91 crore and 25.00 crore (EWS) leaving a balance of Rs. 30.21 crore (Recurring/Salary Grant (EWS): Rs.14.72 crore, Capital Grant: Rs.15.49 crore) as on 31 March 2023.

The University also received grant-in-aid of Rs.2.21 crore under other Specific schemes during the year and it had opening balance of Rs. 4.61 crore. Out of the total available fund of Rs. 6.82 crore, it utilized Rs.5.18 crore leaving a balance of Rs.1.64 crore as on 31.03.2023.

In addition, the University also had long outstanding unspent OBC/Excellence/Plan grant of Rs. 471.92 crore. During the year it received/ earned interest of Rs. 26.47 crore and adjusted Rs. 5.58 crore leaving a balance of Rs. 492.81 crore as on 31st March 2023.

Part-II

Maintained Institutions

Introductory

During 2022-23, 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) Aryabhata 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

¹ The previous year's unspent amount of Rs. 16.09 crore of Salary/Recurring actually pertained to EWS salary/recurring, which was rectified in the accounts for the year 2022-23 as opening balance under EWS head for better disclosure.

- (xii) Deshbandhu College
- (xiii) College of Vocational Studies

Comment on Accounts:

1. Agricultural Economics Research Centre

A.1 Assets

A.1.1 Current Assets (Schedule 7) – Rs. 33.19 lakh

The above does not include inventories amounting to Rs 2.57 lakh of consumables namely stationery, glassware etc. This resulted in understatement of Current Assets and overstatement of Expenditure by Rs. 2.57 lakh.

B. Income & Expenditure Account

B.1 Income

B.1.1 Grants/Subsidies (Schedule 10)-Rs. 107.74 lakh

The above represents grant utilized for revenue expenditure of Rs. 107.74 lakh. However, grant utilized for revenue expenditure worked out to Rs. 98.75 lakh. This has resulted in overstatement of Grants/Subsidies and understatement of Current Liabilities-unutilized grant Rs. 8.99 lakh (Rs. 9.57 lakh- Rs. 0.59 lakh) and consequent overstatement of Capital Fund by the same amount.

Reference Number: OBS-1013652

C. Grants- in-aid

AERC received grant-in-aid of Rs 104.68 lakh from Ministry of Agriculture & Farmers Welfare during 2022-23. It had an opening balance of Rs 4.53 lakh as on 1 April 2022. Out of the total fund of Rs. 109.21 lakh it utilized Rs. 99.63 lakh leaving an unspent balance of Rs. 9.58 lakh as on 31 March 2023.

This is subject to comment No. B.1.1.

2. Aryabhata College

A. Grants-in-Aid

As per Accounts during the year 2022-23, the college received Grants-in-aid of Rs. 44.49 crore. It had an opening balance of Rs. 92.08 crore and earned interest of Rs. 2.94 crore. Out of the total fund of Rs. 139.51 crore, the college utilized Rs. 31.04 crore and refunded the interest of Rs. 5.40 crore leaving an unspent balance of Rs. 103.07 crore as on 31st March 2023.

3. Dyal Singh College

A. Income & Expenditure Account

A.1 Income

A.1.1 Grant/Subsidies (Schedule-10)-Rs. 84.49 crore

As per the format of accounts prescribed by Ministry of Education if the expenditure is more than the available Grant, the grant utilized for revenue expenditure is to be restricted to the available grant and the closing balance of grant-in-aid as on the last day of the financial year is to be taken as NIL. However in the Accounts for the year 2021-22 the closing balance of grants-in-aid as on 31 March 2022 was shown as (-) Rs. 5.38 crore instead of NIL. Despite being pointed out in the SAR for the year 2021-22 the college has not taken the corrective action in

the annual account for the year 2022-23 and the opening balance of grants-in-aid as on 1 April 2022 has been shown in negative balance Rs. 5.38 crore.

During the year 2022-23, the College received grant-in-aid of Rs. 95.36 crore out of which it refunded an amount of Rs. 8.03 crore and utilized Rs. 84.53 crore. Thus, Dyal Singh College was required to show unspent balance of Rs. 2.80 crore² under non plan grant. Instead the College has shown deficit of Rs. 2.57 crore due to minus opening balance of Rs. 5.38 crore. This wrong treatment by the college has resulted in understatement of Current Liabilities & Provisions and overstatement of Capital Fund by Rs. 5.38 crore.

Reference Number: OBS-1018929

A.2 Expenditure

A.2.1 Administrative and General Expenses-Rs. 84.60 lakh

As per the format of accounts, prescribed by Ministry of Education expenses on payments to contractual staff are to be shown under other administrative expenses. The College booked expenditure of Salary to Contractual Staff- Rs. 95.21 lakh and Salary to Security/Housekeeping staff- Rs. 59.73 lakh under Academic Expenses and Repair and Maintenance respectively. This has resulted in overstatement of Academic Expenses by Rs. 95.21 lakh, overstatement of Repair and Maintenance Expenses by Rs. 59.73 lakh and understatement of Administrative and General Expenses by Rs. 154.94 lakh

Reference Number: OBS-1018961

B. GPF Accounts

B.1 Investment – Rs. 55.58 crore

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 + Rs 16.80 lakh) which have matured on 27.01.2016 and 01.06.2016 respectively but the amount has not been received till March 2023. This has resulted in overstatement of investment and understatement of Loans, Advances & Deposits-Claims receivable by Rs 76.00 lakh. This is being pointed out since 2018-19 but no action has been taken.

Further as the amount has not been received even after lapse of seven years the realisability needs to be assessed and adequate provisioning for doubtful investment needs to be done. The same has not been done by the College.

C. Grants-in-aid

Dyal Singh College received grant-in-aid of Rs.95.36 crore during the year 2022-23. It had an opening balance of Rs. Nil. Out of total grant of Rs. 95.36 crore, College has refunded an amount of Rs. 8.03 crore and utilized Rs.84.53 crore leaving balance of Rs. 2.80 crore as on 31.03.2023.

This is subject to comment No. A.1.1.

4. Dyal Singh Evening College

A. Balance Sheet

A.1 Liabilities

² Unutilised grants-in-aid = Opening baance : Nil + Grant received : Rs. 95.36 crore – Grant refunded : Rs. 8.03 crore -- Grant Utilised : Rs. 84.53 crore =2.80 crore

A.1.1 Earmarked Funds/Endowment Funds (Schedule - 2) – Rs. 20.20 crore

(i) The above includes Miscellaneous Fund of Rs.1.73 crore created out of lapsed security deposits and interest on investment under the Miscellaneous Fund. This amount is not refundable and should be shown as Income in Accounts instead of inclusion in earmarked fund. This resulted in understatement of Capital Fund and overstatement of Earmarked Funds by Rs.1.73 crore .

(ii) In Schedule of Designated/Earmarked/Endowment Funds (Schedule 2) Cash and Bank Balances under Student Fund has been shown as Rs. 1.04 crore. However in Schedule of Current Assets (Schedule 7) balance of Student Fund Account {026501000021898} has been shown as Rs. 6.71 lakh only. The difference of Rs. 0.97 crore was not clarified to Audit in the absence of which audit could not verify the cash and bank balance of Rs. 1.04 crore shown under Student Fund in Schedule 2.

B. Grants-in-Aid

The college is mainly financed by University Grants Commission. During the year 2022-23 Dyal Singh Evening College received grants of Rs. 29.40 crore (Non-Plan). It had an opening balances of Rs.2.10 crore (Plan: Rs. 1.07 crore and Non-Plan: Rs.1.03 crore). It had interest received Rs.0.02 crore (Plan). Out of the total available funds of Rs. 31.52 crore it utilized Rs. 27.30 crore (Plan: Nil. Non-Plan: Rs. 27.30 crore) and refunded amount of Rs. 0.49 crore to U.G.C (Plan: Rs. 0.20 crore and Non-Plan: Rs. 0.29 crore), leaving a balance of Rs. 3.72 crore (Plan: Rs. 0.90 crore and Non-Plan Rs. 2.82 crore) on 31 March 2023.

5. Kirori Mal College

A. Balance Sheet

A.1 Liabilities

A.1.1 Designated/Earmarked/Endowment Funds (Schedule 2) - Rs. 19.66 crore

Against the closing balance of Rs.15.47 crore (Endowment Funds – Rs.0.29 crore + SAF Rs.15.18 crore) as on 31 March 2022 the opening balance has been taken as Rs.16.51 crore (Endowment Funds – Rs.0.34 crore + SAF Fund Rs.16.17 crore) resulting in difference of Rs. 1.04 crore. Difference of Rs.1.04 crore was not reconciled and clarified to audit.

A.1.2 Current Liabilities & Provisions (Schedule 3) – Rs.822.09 crore

The above includes provision of Rs. 807.96 crore as 'Retirement Benefits (Actuarial Provisions for Gratuity, Pension and Encashment of Leave). However, as per actuarial valuation the same should have been Rs. 349.15 crore. This resulted in overstatement of Current Liabilities and Provisions and understatement of Capital Fund by Rs.458.81 crore (Rs.807.96 crore – Rs.349.15 crore).

A.2 Assets

A.2.1 Fixed assets (Schedule 4) –Rs. 14.59 crore

(i) In Schedule-4 – Fixed Assets net value of fixed assets (Tangible Assets) has been shown Rs. 1.97 crore. However, in Balance sheet it is shown Rs. 5.51 crore. The reason for difference of Rs. 3.54 crore was not provided to Audit. Further, as per Schedule-1 and Schedule-2 Rs.1.86 crore (Grant Rs.1.06 crore, SAF- Rs. 0.80 crore) has been capitalised. However, in Schedule of Fixed Assets (Schedule 4) addition of fixed assets during the year has been shown only Rs.1.06 crore resulting in a difference of Rs. 0.80 crore.

As asset-head under Fixed Assets Register has not been maintained as per the asset head taken in the annual account and also the progressive total has not been shown in the register audit could

not verify the assets shown in the annual accounts. Besides, physical verification of fixed assets has also not been conducted for 2022-23.

(ii) Opening balance as on 01.04.2022 differ from closing balance as on 31.03.2022 under Gross Block and Depreciation as detailed below :-

Gross Block			
Asset Head	Opening Balance as on 01-04-2022	Closing Balance as on 31-03-2022	Difference
Electrical Installation and equipment	40,00,601.00	41,11,179.00	-1,10,578.00
Scientific & Laboratory Equipment	2,48,36,453.00	2,37,50,472.00	10,85,981.00
Office Equipment	91,130.00	1,10,128.00	-18,998.00
Audio Visual Equipment	8,20,303.00	8,59,803.00	-39,500.00
Computers & Peripherals	63,19,924.00	69,97,144.00	-6,77,220.00
Lib. Books & Scientific Journals	3,16,94,837.17	3,32,87,301.00	-15,92,463.83
Computer Software	46,73,850.00	32,61,626.00	14,12,224.00

Depreciation			
Asset Head	Opening Balance as on 01-04-2022	Closing Balance as on 31-03-2022	Difference
Buildings	1,09,30,084	98,48,076	10,82,008
Sports Equipment	7,47,265	7,39,968	7,297
Electrical Installation and equipment	36,05,484	19,77,356	16,28,128
Plant & Machinery	66,49,662	35,83,906	30,65,756
Scientific & Laboratory Equipment	2,35,58,302	1,90,89,667	44,68,635
Office Equipment	68,167	45,233	22,934
Audio Visual Equipment	8,96,368	3,66,871	5,29,497
Computers & Peripherals	58,26,933	17,92,603	40,34,330
Furniture, Fixtures & Fittings	2,75,91,046	2,78,07,631	(-)2,16,585
Vehicles	12,538	7,260	5278
Lib. Books & Scientific Journals	3,10,56,890	2,86,67,468	23,89,422

This was not reconciled and clarified to Audit.

B. Income & Expenditure Accounts

B.1 Income

B.1.1 Grants/Subsidies (Schedule 10) – Rs. 88.01 crore

In the accounts (Schedule 10) deficit of Rs.13.76 crore (Recurring Grant: (-) Rs. 13.52 crore and Grant for Creation of Capital Assets: (-) Rs. 0.24 crore) have been shown against which Rs.10.49 crore has been shown as receivable under Loans & Advances. Further, as per records there was unutilized grant of Rs. 0.19 crore (Grant for Creation of Capital Assets received during the year: Rs. 0.64 crore, Opening Balance-Rs. 0.61 crore & Grant utilised during the year- Rs. 1.06 crore) instead of deficit under Grant for Creation of Capital Assets.

This treatment is contrary to the format of Accounts prescribed by Ministry of Education. As per the format of accounts, if the expenditure is more than the available grant the grant utilized for revenue expenditure is to be restricted to the available grants. Thus KMC was required to show nil balance under Recurring Grant instead of deficit of Rs.13.52 crore This wrong treatment by KMC has resulted in overstatement of Loans, Advances & Deposits by Rs.10.49 crore, understatement of Current Liabilities & Provisions by Rs. 0.19 crore (unutilized plan grant), understatement of Current Liabilities & Provisions -Interest Income to be refunded to UGC Rs.0.43 crore and overstatement of Capital Fund by Rs.11.11 crore.

B.2 Expenditure

B.2.1 Depreciation (Schedule 4) – (-) Rs. 71.76 lakh

In Income and Expenditure Account Depreciation Expenses has been taken as negative expenditure of Rs. 71.76 lakh. This resulted in Understatement of Expenditure and overstatement of Capital Fund by Rs. 71.76 lakh.

C. Hostel Fund Account

C.1 Liabilities

C.1.1 Current Liabilities & Provisions (Schedule 3) –Rs. 41.99 crore

(i) The above includes provision of Rs. 38.36 crore for Gratuity, Pension and Encashment of Leave'. However, as per actuarial valuation the same should have been Rs.8.29 crore. This resulted in overstatement of Current Liabilities and Provisions and understatement of Capital Fund by Rs. 30.07 crore (Rs.38.36 crore – Rs.8.29 crore).

(ii) The above includes Rs.3.12 crore as unutilised grant (including Interest earned on grant- includes Rs.0.05 crore) in place of Rs.3.49 crore (Schedule-10) as unutilised grant. This resulted in understatement of Current Liabilities and Provisions and overstatement of Capital Fund by Rs.0.37 crore.

D. General

In June, 1983, KM College transferred and handed over the land measuring 13.82 acres to the University of Delhi but the property tax is still being paid by the KMC regularly. During the year 2022-23, KMC paid Property tax amounting to Rs.1.21 crore. This should be disclosed in Notes to Accounts. This issue was also pointed out during previous year's report but remedial action has not been taken.

E. Grant-in Aid

During the year 2022-23, Kirori Mal college received grants-in-aid of Rs. 76.48 crore {Recurring Grant: Rs.75.84 crore (Total sanction Rs.94.76 crore – Amount pulled back by UGC Rs.18.92 crore) and Grant for Creation of Capital Assets: Rs.0.64 crore}. It had an opening

balance of Rs. 0.61 crore (Grant for creation of Capital Assets). Out of the total funds of Rs.77.09 crore available, it utilized Rs.76.90 crore (Recurring Grant fully utilized) leaving a balance of Rs.0.19 crore (Grant for Creation of Capital Assets).

During the year 2022-23, KMC Hostel received grant-in-aid of Rs.1.52 crore (Recurring Grant). It had an opening balance of Rs.3.07 crore of previous year. Out of the total funds Rs. 4.59 crore available, it utilized Rs. 1.16 crore during the year leaving an unspent balance of Rs. 3.43 crore as on 31st March 2023.

6. Miranda House

A. Balance Sheet

A.1 Liabilities

A.1.1 Capital Fund (Schedule 1)

(i) Corpus /Capital Fund – deficit of Rs.245.50 crore – College account

For the financial year ending on 31 March 2023, Miranda House had declared negative balance of Rs.245.50 crore under Corpus/Capital Fund in the College accounts. It was noticed that instead of taking the negative balance under Liabilities, the same was depicted as positive balance under Assets. As a result, Liabilities and Assets have been overstated by Rs. 245.50 crore.

(ii) Corpus/Capital Fund – deficit of Rs.3.68 crore – Hostel account

For the financial year ending on 31 March 2023, Miranda House had declared negative balance of Rs.3.68 crore under Corpus/Capital Fund in the Hostel accounts. It was noticed that instead of taking the negative balance under Liabilities, the same was depicted as positive balance under Assets. As a result, Liabilities and Assets have been overstated by Rs. 3.68 crore.

A.1.2 Current Liabilities & Provisions – Rs: 6.63 crore – Hostel account

For the financial year ending on 31 March 2023, Miranda House was having Liabilities of Rs.19.00 lakh under the head 'Hostel Security'. However, instead of depicting this against the Current Liabilities & Provisions of Hostel accounts, it was shown under Capital Fund. This resulted in understatement of Current Liabilities and Provision as well as overstatement of Capital Fund by Rs.19.00 lakh.

A.1.3 Designated Earmarked/Endowment Funds (Schedule 2) - Rs.20.94 crore - College Accounts

Student Fund - Rs.16.99 crore

(i) During the financial year an amount of Rs. 90.84 lakh was transferred from the Student Fund account to College account as temporary loan for payment of MCD Property Tax. It was noted that, against the transfer, the payment towards MCD Property Tax was booked as expenditure from the Student Fund account. As a result, Administrative expenditure of the Miranda House was understated and expenditure of Student Fund Account was overstated by Rs. 90.84 lakh.

(ii) It was also noted that for the financial year ending on 31 March 2023, in respect of Student Fund Account ledger, a total amount of Rs.251.49 lakh (including Rs.90.84 lakh transferred during 2022-23 and Rs.160.65 lakh as opening balance) was outstanding against the College account. However, instead of showing this outstanding amount as receivable, this amount was booked as Expenditure of the Student Fund. This resulted in understatement of Earmarked Fund (Student Fund) and overstatement of Capital Fund by Rs.251.49 lakh.

B. Grants-in-Aid

During the year 2022-23, Miranda House College received Grants-in-aid of Rs. 82.51 crore. It had an opening balance of Rs. 5.72 crore and adjustment of Rs. 0.43 crore. Against the total fund of Rs. 88.66 crore, college utilized Rs. 89.98 crore (Capital expenditure Rs. 0.16 crore + Revenue expenditure 81.27 crore + Lapsed/refund/amount not received in TSA Account Rs. 7.22 crore) leaving Nil unspent grant as on 31 March 2023.

Miranda House Hostel received grant of Rs.1.15 crore. It had an opening balance of Rs. 0.89 crore of previous year. Out of the total grant of Rs. 2.04 crore, an amount of Rs. 1.24 crore was utilized during the year 2022-23 and Rs.0.65 crore was refunded to UGC, leaving an unspent balance of Rs. 0.15 crore as on 31st March 2023.

7. Ramanujan College

A. Balance Sheet

A.1 Liabilities

A.1.1 Current Liabilities & Provisions (Schedule 3) –Rs.139.39 crore

As per format of Accounts prescribed by Ministry of Education, Unutilized grants includes advances on Capital Account. However, Rs.4.00 crore advances given to M/s RITES Ltd for the construction of Academic Block (Phase II & III) of new college building has not been included in unutilised grant. This resulted in understatement of Current Liabilities & Provisions and overstatement of Capital Fund by Rs.4.00 crore.

A.2 Assets

A.2.1 Fixed assets (Schedule 4)–Rs. 40.61 Crore

The College has shown Rs.8.78 crore (Plan-Rs.4.00 crore, Others-EMF- Rs.4.78 crore) as work in progress. Records revealed that these amount were advances given to M/s RITES Ltd for the construction of Academic Block (Phase II & III) of new college building. Thus reflection of these advances under capital work in progress resulted in overstatement of Fixed Assets (Capital work in progress) and understatement of Loans, Advances and Deposits by Rs. 8.78 crore.

B. Income and Expenditure Account

B.1 Expenditure

Schedule 15-A includes Rs. 14.58 crore as actual payment made for pension during the year. However, records revealed that out of Rs.14.58 Crore, Rs.5.38 crore have been actually paid and Rs.9.20 crore have been included as Pension Payable and the same has also been shown in current liabilities as part of Salary and Pension payable. However, existing provisions of Pension already include all the liabilities that arise on this account as on 31.03.2023. This resulted in overstatement of Expenditure (Retirement and Terminal Benefits-Pension) with consequent understatement of Capital Fund by Rs.9.20 crore as well as overstatement of Current Liabilities and Provisions by Rs. 9.20 crore.

C. Grants-in-aid

During the year 2022-23, college received Grants-in-aid of Rs.30.36 crore. It has an opening balance of Rs. 27.96 crore as on 1st April 2022 and interest income of Rs. 1.69 crore. Out of the total fund of Rs. 60.01 crore the college utilized Rs.42.54 crore (including Rs.8579 refunded to UGC) leaving an unspent balance of Rs.17.47 crore as on 31st March 2023.

The college also receives specific grant of Rs. 4.04 crore (for building purpose). It had an opening balance of Rs. 2.57 crore and interest income of Rs.0.28 crore. Out of the total fund of Rs.6.89 crore the college utilized Rs.4.24 crore leaving an unspent balance of Rs.2.65 crore as on 31st March 2023.

8. Ram Lal Anand College

A. Grants-in-Aid

The college has an opening balance of Grants-in-aid of Rs. 38.49 crore as on 1st April 2022 and received grants-in-aid of Rs. 32.19 crore during the year. It had interest income Rs. 0.43 crore. Out of the total fund of Rs. 71.11 crore, the college utilized Rs. 32.72 crore, leaving an unspent balance of Rs. 38.39 crore as on 31st March 2023.

9. Vallabhbbhai Patel Chest Institute

A. Grant-in-aid

During 2022-23, Vallabhbbhai Patel Chest Institute, New Delhi has received a total grants- in-aid Rs. 70.09 crore. It had an opening balance of Rs. 8.27 crore as on 1st April 2022. Out of the total funds of Rs. 78.36 crore, the institute has utilized Rs. 62.04 crore and refunded an amount of Rs. 1.35 crore to the Ministry, leaving a balance for Rs. 15.09 crore (including Rs. 0.11 lakh transferred from Plan account) as on 31st March 2023.

10. University College of Medical Sciences (UCMS)

A. Grants-in-aid

During the year 2022-23, the University College of Medical Sciences received grants-in-aid of Rs. 204.47 crore and other receipt during the year was Rs. 0.16 crore. It had an opening balance of Rs. 12.93 crore as on 1 April 2022. Out of the total funds of Rs. 217.56 crore UCMS utilized Rs. 204.44 crore and grant of Rs. 0.03 crore was refunded/lapsed during the year leaving unutilized grants-in-aid of Rs.13.09 crore as on 31 March 2023.

11. School of Open Learning

A. Grants-in-aid

The School of Open Learning is a maintained institution of University of Delhi. During the year 2022-23 the school did not receive any grant from University Grants Commission.

12. Deshbandhu College

A. Balance Sheet

A.1 Liabilities

A.1.1 Earmarked Funds (Schedule 2): Rs. 31.20 crore

(i) As per Rule 189 of the Central Government Account (Receipts & Payments) 1983, the deposits which have not been claimed for three accounting years, should be taken as income in the accounts. Also as per the prospectus of college, the security money can be claimed within one year of leaving college or passing out. In case the claim is not made within the stipulated time the security deposit will be forfeited. The Earmarked fund of Deshbandhu College includes security deposit from students amounting to Rs. 2.46 crore out of which Rs. 1.87 crore has been lapsed. The same should have been taken as income .Failure to do so resulted in overstatement of Earmarked Fund and understatement of income with consequent understatement of Capital Fund by Rs. 1.88 crore.

(ii) The above does not include Accrued interest of Rs. 92.20 lakh on the investment from the Earmarked Funds of Rs. 19.90 crore. This has resulted in understatement of Earmarked Funds and understatement of Loans, Advances and Deposits by Rs. 92.20 lakh.

A.2 Assets

A.2.1 Loans, Advances & Deposits (Schedule 8): Rs. 0.36 crore

During the year 2021-22 college has capitalized amount of Rs. 13.34 crore given to RITES Ltd (2015-16: Rs. 10.32 crore and 2018-19: Rs. 3.02 crore), for construction of new science block as the work has been completed on 29.08.2019 and the Building has been handed over to the college. However as per the utilization certificate submitted by M/s RITES in December 2022, Rs. 1.82 crore was earned as interest and Rs. 14.98 crore was utilized on the construction of the building leaving balance of Rs. 18.78 lakh which was refunded by M/s RITES on 18.04.2023. The UC furnished by RITES has not been accounted for in the accounts for the year 2022-23 resulting in understatement of interest income by Rs. 1.82 crore, understatement of Fixed Assets- Building by Rs. 1.63 crore and understatement of Loans, Advances & Deposits by Rs. 18.78 lakh.

B. Income & Expenditure Account

B.1 Income

B.1.1 Grants/Subsidies (Schedule 10)-Rs. 80.21 crore

(i) As per the format of accounts prescribed by Ministry of Education the grant utilized for revenue expenditure is to be shown in this Schedule.

Deshbandhu College had not received any non-salary grant from UGC nor had any unspent from the previous year. Inspite of this Rs. 1.11 crore spent from the internal generated resources was shown as grant utilised for revenue expenditure in the above schedule.

This has resulted in overstatement of Grants/subsidies by Rs. 1.11 crore with consequent overstatement of Capital Fund and understatement of Current Liabilities & Provisions-unutilised grant-in-aid by Rs. 1.11 crore (unutilized Salary & Pension grant of Rs. 10.49 crore has been netted with the deficit Non salary grant of Rs. 1.11 crore and balance of Rs. 9.38 crore has been shown as unutilized grants in the accounts).

(ii) The unutilized grant-in-aid as on 31 March 2022 was Rs. 10.17 crore but in the above schedule the opening balance as on 1 April 2022 has been taken as Rs. 9.93 crore resulting in understatement of Current Liabilities & Provisions - unutilised grant-in-aid by Rs. 0.24 crore. This was pointed out in the previous report but rectification in the current accounts has not been done.

The total understatement of Current Liabilities & Provisions-unutilised grant-in-aid is Rs. 1.35 crore.

C. Grants-in-Aid

During the year Deshbandhu College, University of Delhi received Grants- in-aid of Rs. 81.18 crore. It had an opening balance of Rs. 10.17 crore as on 1st April 2022 (as per the SAR for the previous year). Out of the total Grants-in-aid of Rs. 91.35 crore it utilized Rs. 79.10 crore and amount of Rs. 1.53 crore was refunded to UGC, leaving an unspent balance of Rs. 10.72 crore as on 31st March 2023.

However in the accounts unutilized grant-in-aid of Rs. 9.38 crore has been shown which needs to be rectified. (comment No. B.1.1)

13. College of Vocational Studies

A. Grants-in-Aid

College of Vocational Studies, University of Delhi received Grants-in-aid of Rs. 43.41 crore from UGC during the Financial year 2022-23. It had opening balance of grant-in-aid Rs.24.76 crore as on 1st April 2022 and received Interest on unspent grant of Rs.1.02 crore during 2022-23. Out of the total funds Rs.69.19 crore, the College utilized Rs.42.30 crore and refunded Rs.1.11 Crore to UGC leaving a balance of Rs.25.78 crore as on 31st March 2023.

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 & Expenditure Accounts and Receipts & Payments Accounts dealt with by this report are 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 said financial statements read together with the Accounting Policy and Notes on Accounts and subject to the significant matters stated above and other matters mentioned in Annexure to this Report give a true and fair view **except Kirori Mal College which do not give true and fair view** in conformity with accounting principles generally accepted in India; and

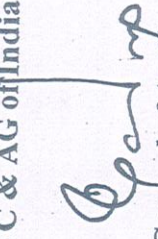
(a) In so far as it relates to the Balance Sheet, of the State of Affairs of the University of Delhi and its Maintained Institutions as at 31st March 2023; and

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

For and on behalf of the C & AG of India

Place: New Delhi

Date: 31.01.2024


Director General of Audit
(Central Expenditure)

Annexure to Report

1. Adequacy of Internal Audit System

The internal audit system of University of Delhi was found to be adequate subject to the following:

- The DU has its own internal audit department. Out of total 35 units, only 13 units were planned out of which 10 units were audited during 2022-23.
- 14 paras were settled during the year and 336 paras were still outstanding as on 31.03.2023.
- The internal audit of the Vallabh Bhai Patel Chest Institute is conducted by the Ministry of Health & Family Welfare. The internal audit of the remaining 12 maintained Institutions was conducted by the University of Delhi up to 2021-22 except Deshbandhu College for which internal audit conducted upto 2012-13.

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 is required.
- There were 08 disciplinary cases pending against staff (Teaching and Non- Teaching) as on 31.03.2023.
- Library books amounting to Rs 2.06 lakh pertaining to 3 libraries of North Campus were unreturned as on 31.03.2023.
- The management's response to external audit objections is not effective as 30 audit paras for the period from 2012-13 to 2021-22 were outstanding as on 31.03.2023.
- Advances were outstanding since 2006, which need to be recovered/adjusted at the earliest.
- Cashbooks were not maintained properly by the University as the entries were not signed/authenticated and cashbooks were not being closed daily, no opening/closing figures were entered on either side (receipts/payments) of the cashbook, cutting/overwriting were made, etc.

Maintained Institutions:

Aryabhata College:

- The Utilization certificates of Grants submitted to UGC was not in the prescribed format (Form 12 A of GFR).

- As per TSA Guidelines, the salaries of March to be paid in April, are the only transactions to be carried out by the College by transferring funds from their TSA with RBI to their existing bank accounts. However, the College had transferred the total unspent balance amounting Rs. 12.45 crore against the salary of March Rs. 1.59 crore which is contravention of the ibid guidelines.

School of Open Learning:

- The Management's response to external audit objections is not effective as 15 Paras were outstanding as on 31 March 2023.

College of Vocational Studies:

- The Management's response to external audit objections is not effective as 32 Paras were outstanding as on 31 March 2023.

Deshbandhu College:

- Scrutiny of vouchers revealed that purchase of fixed assets of Rs. 8.23 lakh was made without exploring GeM.
- MoU was not signed by the College with the commercial outlets running from its premises (except Bank) nor any license fee was charged from them.

Kirori Mal College

- The Management's response to external audit objections is not effective as 14 paras were outstanding as on 31 March 2023.

Ramanujan College:

- The Management's response to external audit objections is not effective as 19 paras were outstanding as on 31 March 2023.

Dyal Singh Morning College:

- The Management's response to external audit objections is not effective as 34 Paras were outstanding as on 31 March 2023.

Agricultural Economic Research Centre:

- The post of the Director of the AERC was vacant since 01.02.2006. Presently, Director (Acting) was appointed by the University who is looking after the centre.

3. System of physical verification of fixed assets

University of Delhi : Physical verification of land and buildings were not conducted regularly. In respect of other fixed assets viz. Furniture & Fixture, Vehicles, Plant & Machinery and Computer and accessories Physical Verification was conducted upto 31.03.2023.

- **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	2021-22
2.	Ramanujan College	2021-22	2020-21
3.	School of Open Learning	2022-23	2015
4.	University College of Medical Sciences	2022-23	2022-23
5.	College of Vocational Studies	2022-23	2022-23
6.	Dyal Singh College (Evening)	2022-23	2021-22
7.	Agricultural Economic Research Centre	2022-23	August 2023
8.	Vallabhbhai Patel Chest Institute	2022-23 (Land & Building) 2018-19 (Computer and Accessories) 2018-19 (Furniture and fixtures)	2022-23
9.	Deshbandhu College	2021-22 Computer and accessories has been conducted upto 04.10.2018.	2022-23
10.	Miranda House	2021-22	June 2021
11.	Kirori Mal College	Land and Building has been conducted upto August 2023. Furniture, fixture, computer and accessories has been conducted up to August, 2021.	2022

12.	Ram Lal Anand	2019-20
13.	Dyal Singh College (Morning)	2020-21
		2022-23
		Not furnished to audit

4. **System of physical verification of inventory**

- **University of Delhi** : Physical verification of inventory of University of Delhi was conducted upto 31.03.2023.
- **Maintained Institutions** : Out of 13 MIs the physical verification of inventory has been done up to 2022-23 by 8 MIs. Deshbandhu College & Miranda House College have done physical verification up to 2021-22 and Aryabhata College have done upto 2020-21 whereas PV of inventories of AERC has never been conducted and VPCI has no system of physical verification of inventories.

5. **Regularity in payment of statutory dues.**

As per Accounts, no payment over six months in respect of statutory dues was outstanding as on 31.03.2023.