



# दिल्ली विश्वविद्यालय University of Delhi



वार्षिक लेखा एवं लेखापरीक्षा रिपोर्ट  
ANNUAL ACCOUNTS AND AUDIT REPORT  
2021-2022

UNIVERSITY OF DELHI  
ANNUAL ACCOUNTS FOR THE YEAR 2021-22

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# UNIVERSITY OF DELHI

## BALANCE SHEET AS AT 31<sup>st</sup> MARCH, 2022

₹ in Crores

Particulars	Schedule	Current Year	Previous Year
<b>SOURCES OF FUNDS</b>			
CORPUS/CAPITAL FUND	1	(1989.67)	(1816.15)
DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS	2	1599.19	951.54
CURRENT LIABILITIES & PROVISIONS	3	3244.96	3526.83
<b>TOTAL</b>		<b>2854.48</b>	<b>2662.22</b>
<b>APPLICATION OF FUNDS</b>			
Tangible Assets	4	763.84	769.80
Intangible Assets		2.98	0.65
Capital Works-in-Progress		----	----
INVESTMENT FROM EARMARKED / ENDOWMENT FUNDS	5	66.52	88.31
INVESTMENT - OTHERS	6	----	----
CURRENT ASSETS	7	1878.19	1665.88
LOANS, ADVANCES & DEPOSITS	8	142.95	137.58
<b>TOTAL</b>		<b>2854.48</b>	<b>2662.22</b>
Significant Accounting Policies	23		
Contingent Liabilities and Notes to Accounts	24		

Dated: 8th July, 2022

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



# UNIVERSITY OF DELHI

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2022

₹ in Crores

Particulars	Schedule	Current Year	Previous Year
<b>INCOME</b>			
Academic Receipts	9	153.47	69.66
Grants / Subsidies	10	697.28	582.73
Income from Investment	11	1.62	0.88
Interest Earned	12	1.93	2.24
Other Income	13	8.38	7.74
Prior Period Income	14	0.00	7.61
Increase in Stock		0.77	0.25
<b>TOTAL (A)</b>		<b>863.45</b>	<b>671.12</b>
<b>EXPENDITURE</b>			
Staff Payments & Benefits (Establishment expenses)	15	804.60	505.75
Academic Expenses	16	76.53	46.49
Administrative and General Expenses	17	118.74	111.88
Transportation Expenses	18	0.56	0.42
Repairs & Maintenance	19	17.65	11.49
Finance costs	20	0.01	0.03
Depreciation	4	31.97	59.20
Expenditure on Grants, Subsidies etc.	21	13.81	16.38
Prior Period Expenses	22	11.49	37.74
<b>TOTAL (B)</b>		<b>1075.36</b>	<b>789.39</b>
Balance being excess of Income over Expenditure/ (Expenditure over Income) (A- B)		(211.91)	(118.27)
Transferred to / from Designated Fund Corpus/ Capital Fund (Schedule 1)			
<b>Balance being Surplus/(Deficit) carried to Corpus/Capital Fund</b>		<b>(211.91)</b>	<b>(118.27)</b>
Significant Accounting Policies	23		
Contingent Liabilities and Notes to Accounts	24		

Dated: 8th July, 2022

अनुभागाध्यक्ष (वित्त-XXI)  
Section Officer (Finance-XI)  
दिल्ली विश्वविद्यालय  
University of Delhi  
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Joint Finance Officer  
Jt. Finance Officer  
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वित्त अधिकारी/Finance Officer  
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कोषाध्यक्ष/Treasurer  
दिल्ली विश्वविद्यालय/Treasurer of Delhi  
दिल्ली-110007 / Delhi-110007




# UNIVERSITY OF DELHI

## BALANCE SHEET AS AT 31st MARCH, 2022

Particulars	Schedule	Current Year	Amount in ₹ Previous Year
<b>SOURCES OF FUNDS</b>			
<b>CORPUS/CAPITAL FUND</b>			
DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS	1	(19896737698)	(18161577781)
CURRENT LIABILITIES & PROVISIONS	2	15991877962	9515403543
	3	32449632762	35268385369
<b>TOTAL</b>		<b>28544773026</b>	<b>26622211131</b>
<b>APPLICATION OF FUNDS</b>			
<b>FIXED ASSETS</b>			
Tangible Assets			
Intangible Assets	4	7638378423	7698034637
Capital Works-in-Progress		29848025	6489873
		----	----
<b>INVESTMENT FROM EARMARKED / ENDOWMENT FUNDS</b>	5	665183000	883083000
<b>INVESTMENT – OTHERS</b>	6	----	----
<b>CURRENT ASSETS</b>	7	18781856056	16658782124
<b>LOANS, ADVANCES &amp; DEPOSITS</b>	8	1429507522	1375821498
<b>TOTAL</b>		<b>28544773026</b>	<b>26622211131</b>
Significant Accounting Policies	23		
Contingent Liabilities and Notes to Accounts	24		

Dated: 8th July, 2022

  
**S.O. (Fin. XI)**  
 अनुभाग अधिकारी (वित्त शाखा-XI)  
 Section Officer (Finance-XI)  
 दिल्ली विश्वविद्यालय  
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**Joint Finance Officer**  
 संयुक्त वित्त अधिकारी  
 Jt. Finance Officer  
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(1)

  
**Finance Officer**  
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**Treasurer**  
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 दिल्ली-110007 / Delhi-110007

**UNIVERSITY OF DELHI**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2022**

Particulars	Schedule	Current Year	Amount in ₹ Previous Year
<b>INCOME</b>			
Academic Receipts	9	1534725903	696569708
Grants / Subsidies	10	6972795725	5827328335
Income from Investment	11	16178940	8844592
Interest Earned	12	19326702	22350162
Other Income	13	83836579	77443477
Prior Period Income	14	-----	76149846
Increase in Stock			
<b>TOTAL (A)</b>		<b>7661742</b>	<b>2505911</b>
		<b>8634525591</b>	<b>6711192032</b>
<b>EXPENDITURE</b>			
Staff Payments & Benefits (Establishment expenses)	15	8045976222	5057488618
Academic Expenses	16	765337471	464938484
Administrative and General Expenses	17	1187417190	1118847218
Transportation Expenses	18	5568048	4203664
Repairs & Maintenance	19	176530299	114935666
Finance costs	20	69473	278863
Depreciation	4	319662566	592031658
Expenditure on Grants, Subsidies etc.	21	138117277	163817755
Prior Period Expenses	22	114871468	377365539
<b>TOTAL (B)</b>		<b>10753550014</b>	<b>7893907466</b>
Balance being excess of Income over Expenditure/ (Expenditure over Income) (A - B)		(2119024423)	(1182715434)
Transferred to / from Designated Fund Corpus/ Capital Fund (Schedule 1)			
Balance being Surplus/(Deficit) carried to Corpus/Capital Fund		<b>(2119024423)</b>	<b>(1182715434)</b>
Significant Accounting Policies	23		
Contingent Liabilities and Notes to Accounts	24		

Dated: 8th July, 2022

*Imbed*  
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अनुभाग अधिकारी (वित्त शाखा-XI)  
Section Officer (Finance-XI)  
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University of Delhi

*11/88*  
Joint Finance Officer  
जoint Finance Officer  
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*11/88*  
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*11/88*  
Treasurer  
कोषाध्यक्ष/Treasurer  
दिल्ली विश्वविद्यालय/University of Delhi  
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**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2022**

	Amount in ₹	
<b>SCHEDULE 1 - CORPUS/CAPITAL FUND</b>	<b>Current Year</b>	<b>Previous year</b>
Balance at the beginning of the year	(18161577781)	(21689232543)
Add: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure		
(a) Plan Accounts	-----	2039080756
(b) Salary/Recurring grant	-----	-----
(c) Capital Assets	157443633	75411834
(d) Amount Released to CPWD on deposit basis under EWS	100000000	257443633
	-----	-----
Add: Assets Purchased out of Earmarked Funds		
(a) Miscellaneous Accounts	1308370	2486504
(b) Plan Accounts	40292004	-----
(c) Other Earmarked Funds	56725210	98325584
	-----	-----
Add: Assets Purchased out of UGC Specific Schemes	1516857	-----
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution		
Add: Assets Donated/Gifts Received	1008	18
Add: Assets transferred to University after closure of Projects	27696275	27697283
Add: Adjustment of Loan ACBR (2020-21).	500000	18064933
Add: Difference in Depreciation amount from WDV to SLM (In Previous Year)	-----	2526252625
Add: Assets disposed off during the year	(1618851)	(301)
Add: Excess of Income over expenditure/(Excess of Expenditure Over income) transferred from the Income & Expenditure	(2119024423)	(1182715434)
<b>Balance at the year end</b>	<b>(19896737698)</b>	<b>(18161577781)</b>

अनुसंधान अधिकारी (वित्त शाखा-XI)  
S.O. (Fin. XI) (P-XI)  
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University of Delhi

संयुक्त वित्त अधिकारी  
Jt. Finance Officer  
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वित्त अधिकारी/Finance Officer  
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University of Delhi  
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# UNIVERSITY OF DELHI

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

### SCHEDULE 2 - DESIGNATED/EARMARKED/ENDOWMENT FUNDS

Particulars	Funds wise breakup			Total	
	Misc. A/c	Endowment Funds	Other Earmarked	Current Year	Previous Year
<b>A.</b>					
a) Opening balance	1061066682	1014074223	7440262637	9515403543	8747162952
Opening balance of Plan A/c			4781958314	4781958314	-----
Opening Balance of OEM(LDF)			42964506	42964506	-----
b) Additions during the year					
(i) Income from investments made of the funds	25225065	33572536	360976752	419774353	300389726
(ii) Accrued Interest on Investments/Advances	35282287	23482421	253513284	312277992	160666484
(iii) Interest on Savings Bank a/c	307071	558630	7527938	8393639	9459832
(iv) Other additions (specify nature)	640201324	6683617	671208413	1318093354	627362409
<b>Total(A)</b>	<b>1762082429</b>	<b>1078371427</b>	<b>13558411844</b>	<b>16398865700</b>	<b>9845041402</b>
<b>B.</b>					
Utilization/Expenditure towards objectives of funds					
ii) Capital Expenditure	1308370	-----	97017214	98325584	51560332
ii) Revenue Expenditure	139802680	14412470	154447004	308662154	278077525
<b>Total(B)</b>	<b>141111050</b>	<b>14412470</b>	<b>251464218</b>	<b>406987738</b>	<b>329637857</b>
<b>Closing balance at the year end (A-B)</b>	<b>1620971379</b>	<b>1063958957</b>	<b>13306947626</b>	<b>15991877962</b>	<b>9515403543</b>
<b>Represented by</b>					
<b>Cash And Bank Balances</b>					
Current Accounts	2668883	-----	1192057	3860940	23254438
Saving Accounts	16047326	42041494	312028288	370117108	632217043
Investments	-----	164200000	500900000	665100000	883000000
Fixed Deposit	1554233511	831205283	11896050472	14281489266	7657190241
Interest accrued but not due	35282287	23482420	253743102	312507809	165865507
Shares	-----	83000	-----	83000	83000
Other Loan & Advances	9750433	-----	286069194	295819627	88918068
Amount Payable to University Press	(18202)	-----	-----	(18202)	(18202)
Electricity Deposits	-----	-----	9409500	9409500	9409500
Grant not pertaining to Plan A/c	-----	-----	(747353)	(747353)	-----
Capital Assets/Project A/c ACBR	-----	-----	(19773445)	(19773445)	-----
TDS's refundable	2940181	2946760	84583934	90470875	55570752
GST Receivable	66960	-----	-----	66960	-----
Other Grants Received Under Specific Schemes	-----	-----	(16508123)	(16508123)	-----
Maintenance grant a/c	-----	-----	-----	-----	(86805)
<b>Total</b>	<b>1620971379</b>	<b>1063958957</b>	<b>13306947626</b>	<b>15991877962</b>	<b>9515403543</b>

अनुभाग अधिकारी (विन शाखा-XI)  
Section Officer (Finance-XI)  
विन. शा. (Fin. XI)  
University of Delhi  
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संयुक्त विन अधिकारी  
Joint Finance Officer  
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अधिकारी  
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कोषाध्यक्ष/Treasurer  
दिल्ली विश्वविद्यालय/University of Delhi  
दिल्ली-110007 / Delhi-110007



# UNIVERSITY OF DELHI

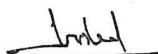
## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2022

### SCHEDULE 2A - ENDOWMENT FUNDS

1. Sr. No.	2. Name of the Endowment	Opening Balance	4. Accumulated Interest	5. Endowment (Misc. Receipts)	6. Interest	7. Endowment (3+5)	8. Accumulated Interest (4+6)	9. Expenditure on the object during the year	10. Endowment	11. Accumulated Interest	Total (10+11)
1	Sir Shankar Lal Instt. Of Music (298355)	2560144	567659	0	189614	2560144	757273	19942	2560144	737331	3297475
2	Shri Sri Ram Chair in Physics (298399)	8075484	3710275	0	680560	8075484	4390835	71	8075484	4390764	12466248
3	Shri Shankar Lal Chair in Chemistry (298402)	8942830	4261533	0	736775	8942830	4998308	189	8942830	4998119	13940949
4	IFC Chair in Faculty of Mgmt. studies (298683)	16159640	7377169	0	1358878	16159640	8736047	118	16159640	8735929	24895569
5	SP Jain Advanced Mgmt. Research (299041)	2179569	955562	0	163249	2179569	1118811	47	2179569	1118764	3298333
6	Pt. Man Mohan Nath Dhar (298956)	1422014	673906	0	116751	1422014	790657	0	1422014	790657	2212671
7	Professorship in Economics (298741)	14723096	7083996	0	1243034	14723096	8327030	118	14723096	8326912	23050008
8	Publication of Orient Insect (299416)	622573	271619	0	52318	622573	323937	0	622573	323937	946510
9	DU Endowment Fund (299733)	268614034	79567593	3241750	19908003	271855784	99475596	1861052	271855784	97614544	369470328
10	Pt. Man Mohan Krishan Kaul (299880)	1691856	806761	0	135714	1691856	942475	0	1691856	942475	2634331
11	Book Grant RTL (300228)	311051780	88672079	40200	23531482	311091980	112203561	12530721	311091980	99672840	410764820
12	DU Amway Professorship in Enter. Dev. (300705)	13004520	5584442	0	994355	13004520	6578797	118	13004520	6578679	19583199
13	Cluster Innovation Centre Corpus Fund	115472131	47051919	0	11599563	115472131	58651482	94	115472131	58651388	174123519
14	MHRD IPR CHAIR	488	7189	0	209	488	7398	0	488	7398	7886
15	State Bank of India Scholarship (Advance RPA Scholarship) (46397)	2724255	238109	55000	149024	2779255	387133	0	2779255	387133	3166388
16	DU Corpus Fund (94542)	0	0	100000	725	100000	725	0	100000	725	100725
		<b>767244414</b>	<b>246829811</b>	<b>3436950</b>	<b>60860254</b>	<b>770681364</b>	<b>307690065</b>	<b>14412470</b>	<b>770681364</b>	<b>293277595</b>	<b>1063958957</b>


Notes

- The total of Columns 3 & 4 will appear as the opening balance in the column "Endowment Funds" in Schedule 2, of Earmarked Funds forming part of the Balance Sheet.
- The total of Col.9 should normally be less than the total of Col. 8, as only the interest is to be used for the expenditure on the object of the endowments. (except Endowments for Chairs)
- There should not normally be a debit balance in the schedule. If in a rare case, there is a debit balance against any of the Endowment Funds, the debit balance should appear on the Assets side of the Balance Sheet as "Receivables", in Schedule-8 Loans, Advances & Deposits.

  
S.O (Fin - XI)  
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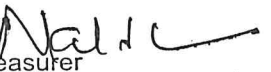
**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2022**

SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS	Current year	Amount in ₹ Previous Year
<b>A. CURRENT LIABILITIES</b>		
1. Sundry Creditors		
a) For Goods	92836606	20086955
2. Deposit-others (including EMD, Security Deposit)	492159	381568
3. Statutory Liabilities (GPF,TDS,WC TAX,CPF,GIS,NPS)		
a) Other Bodies Transaction	54409924	3372915
b) Duties & Taxes	40756774	61626
4. Other Current Liabilities		
a) Salaries	164701157	232409743
b) Receipts against Sponsored Projects	2620210419	1952517182
c) Receipts against Sponsored Fellowships & Scholarships	109382375	107139520
d) Unutilized Grants	408070808	5696647018
e) Amount refundable to UGC	74559689	64563576
f) Other funds	269314139	602480867
g) Other liabilities	48388238	45361357
<b>Total (A)</b>	<b>3883122288</b>	<b>8725022327</b>
<b>B. Provisions</b>		
1. Gratuity	1370980441	1408954777
2. Superannuation Pension	25525982894	23583126601
3. Accumulated Leave Encashment	1620850862	1442666277
4. Others (Specify)/Expenses Payable	48696277	108615387
<b>Total (B)</b>	<b>28566510474</b>	<b>26543363042</b>
<b>Total (A+B)</b>	<b>32449632762</b>	<b>35268385369</b>

  
Section Officer (Finance-XI)  
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Jt. Finance Officer  
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कोषाध्यक्ष/Treasurer  
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**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2022**


**SCHEDULE - 3 (a) SPONSORED PROJECTS**

1	2	3	4	5	6	7	Amount in ₹	
							8	
Sr. No.	Name of the Project	Opening Balance	Receipts/Recoveries during the year	Total	Expenditure during the year	Closing Balance		
		Credit Debit				Credit Debit		
1	Research Scheme A/c (295853)	538184219	0	162425458	700609677	116854620	583755057	0
2	IASE Scheme A/c (Educ) (295853)	1221241	0	0	1221241	351571	869670	0
3	Research Scheme A/c (SDC) (546386)	894152861	0	224938630	1119091491	219801977	899289514	0
4	B.R.A. Project A/c (298264)	57850738	0	29393657	87244395	20968646	66275749	0
5	Young Research Scientist A/c (298593)	166485534	0	54360821	220846355	28677849	192168506	0
6	CEMDE\Bio-Diversity Park (DDA)	61111911	0	93194312	154306223	101565670	52740553	0
7	Institution of Eminence	233510678	0	660330686	893841364	68729994	825111370	0
<b>Total</b>		<b>1952517182</b>	<b>0</b>	<b>1224643564</b>	<b>3177160746</b>	<b>556950327</b>	<b>2620210419</b>	<b>0</b>
<b>Previous Year (2020-21)</b>		<b>1690035093</b>	<b>0</b>	<b>930159780</b>	<b>2620194873</b>	<b>667677691</b>	<b>1952517182</b>	<b>0</b>

1. The Projects may be listed agency-wise, with sub-totals for each agency.
2. The total of Col. (credit) will appear under the above head on the liabilities side of the Balance Sheet (Schedule 3).
3. The total of Col. 9 (Debit) will appear as Receivables in Schedule 8, Loans, Advances and Deposits, on the Assets side of the Balance Sheet.

  
**S.O (Fin - XI)**  
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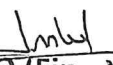
**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2022**

**SCHEDULE 3(b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS**

Amount in ₹							
Sr. No	Name of Sponsor	Opening Balance As on 01.04.21		Transactions During the year		Closing Balance As On 31.03.22	
1	2	3 CR.	4 DR.	5 CR.	6 DR.	7 CR.	8 DR.
1	CSIR Fellowship (298413)	48612422	0	4360935	4639702	48333655	0
2	UGC Fellowship (298560)	14001847	0	2373803	682560	15693090	0
3	Other Bodies Scholarship (298707)	39478031	0	41638015	40814371	40301675	0
4	CSIR Fellowship (SDC) (545269)	705324	0	37991	249396	493919	0
5	UGC Fellowship (SDC) (545258)	4341896	0	218789	649	4560036	0
<b>Total</b>		<b>107139520</b>	<b>0</b>	<b>48629533</b>	<b>46386678</b>	<b>109382375</b>	<b>0</b>
<b>Previous Year (2020-21)</b>		<b>107867697</b>	<b>0</b>	<b>36637630</b>	<b>37365807</b>	<b>107139520</b>	<b>0</b>

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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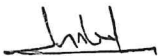


# UNIVERSITY OF DELHI

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

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

	Current Year	Amount in ₹ Previous Year
<b>A. UGC Grants Plan</b>		
Balance B/F	4781958313	6310444936
Less: Grant for EWS	----	(229200000)
Add: Receipts during the year	23804318	775719439
<b>Total(a)</b>	4805762631	6856964375
Less: T/f to Earmarked Fund	4781958313	----
Less: Refunds	----	8001722
Less: Utilized for Revenue Expenditure	4112458	27923584
Less: Utilized for Capital Expenditure	1516857	2039080756
<b>Total (b)</b>	4787587628	2075006062
<b>Unutilized carried forward (a-b)</b>	18175003	4781958313
<b>B. Grants from UGC for Capital Assets</b>		
Balance B/F	317049705	287673211
Add: Receipts during the year	70000000	115000000
<b>Total(c)</b>	387049705	402673211
Less: Refunds	----	10211672
Less: Utilized for Revenue Expenditure	570957	----
Less: Utilized for Capital Expenditure	157443633	75411834
<b>Total (d)</b>	158014590	85623506
<b>Unutilized carried forward (c-d)</b>	229035115	317049705

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

	Amount in ₹	
<b>D. Grants from EWS</b>		
Balance B/F	----	----
Add: Receipts during the year	100000000	----
<b>Total(e)</b>	<b>100000000</b>	----
Less: Refunds	----	----
Less: Utilized for Revenue Expenditure	----	----
Less: Utilized for Capital Expenditure	100000000	----
<b>Total (f)</b>	<b>100000000</b>	----
<b>Unutilized carried forward (e-f)</b>	----	----
<b>D. UGC Grants for Salary and Recurring</b>		
Balance B/F	597639000	----
Opening Balance E.W.S	----	229200000
Add: Receipts during the year	6531334000	6174153000
<b>Total(g)</b>	<b>7128973000</b>	<b>6403353000</b>
Less: Refunds	----	6309249
Less: Utilized for Revenue Expenditure	6968112310	5799404751
Less: Utilized for Capital Expenditure	----	----
<b>Total (h)</b>	<b>6968112310</b>	<b>5805714000</b>
<b>Unutilized carried forward (g-h)</b>	<b>160860690</b>	<b>597639000</b>
<b>Grand Total(A+B+C+D)</b>	<b>408070808</b>	<b>5696647018</b>

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  
(10)

  
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दिल्ली-110007 / Delhi-110007



# UNIVERSITY OF DELHI

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

### SCHEDULE 4 Fixed Assets

S.No.	Assets Heads	Rate of Depreciation	Gross Block			Depreciation for the year 31.03.2022					Net Block	
			Opening Balance 01.04.2021	Additions	Deductions	Closing Balance 31.03.2022	Depreciation Opening Balance	Depreciation for the year	Deductions/ Adjustment/ Prior Period	Total Depreciation	31.03.2022	31.03.2021
1	Land	0%	19716892	0	0	19716892	0	0	0	0	19716892	19716892
2	Site Development/Minor work	0%	0	0	0	0	0	0	0	0	0	0
3	Buildings	2%	6718954575	37200552	0	6756155127	385397351	113279878	0	498677229	6257477898	6333557224
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%	31125659	7770218	240874	38655003	8001300	1932751	84019	9850032	28804971	23124359
8	Plant & Machinery	5%	647597815	27345250	0	674943065	145936003	34691434	0	180627437	494315628	501661812
9	Scientific & Laboratory Equipment	8%	679448374	70576197	464416	749560155	259729076	59478830	257609	318950297	430609858	419719298
10	Office Equipment	7.50%	56238554	25981010	1586999	80632565	16257588	5371042	731855	20896775	59735790	39980966
11	Audio Visual Equipment	7.50%	4821032	236845	2265	5055612	1383580	377641	968	1760254	3295358	3437452
12	Computers & Peripherals	20%	1877272254	43659535	3586845	1917344944	1796173020	34729976	3562895	1827340101	90004843	81099234
13	Furniture, Fixtures & Fittings	7.50%	233101905	14597037	451369	247247573	101443187	18543568	283055	119703701	127543872	131658718
14	Sports Equipment	10%	215434	0	0	215434	149329	21543	0	170872	44562	66106
15	Vehicles	10%	3177221	2789928	660343	5306806	2215335	531172	462240	2284267	3022539	961886
16	Lib. Books & Scientific Journals	10%	267965534	8675411	8381	276632564	128224844	27663257	0	155883101	120744463	139740690
17	Small Value Assets	0%	0	0	0	0	0	0	0	0	0	0
18	Work of Art	7.50%	3310000	0	0	3310000	0	248250	0	248250	3061750	3310000
<b>Total (A)</b>			<b>10542945249</b>	<b>238331983</b>	<b>7001492</b>	<b>10774775740</b>	<b>2844910612</b>	<b>296869343</b>	<b>5382641</b>	<b>3136397315</b>	<b>7638378423</b>	<b>7698034637</b>
19	Capital Work in Progress (B)		0	0	0	0	0	0	0	0	0	0
<b>Total (A+B)</b>												
S.No.	Intangible Assets		Opening Balance 01.04.2021	Additions	Deductions	Closing Balance 31.03.2022	Depreciation Opening Balance	Amortization for the year	Deductions/ Adjustment/ Prior Period	Total Amortization/ Adjustments	31.03.2022	31.03.2021
20	Computer Software	40%	15234845	23367440	0	38602285	14760474	9682751	0	24443224	14159061	474371
21	E-Journals	40%	9993275	22759534	0	32752809	3997310	13101124	0	17098434	15654375	5995965
22	Patents	9 Years	59735	24400	0	84135	40198	9348	0	49546	34589	19536
<b>Total (C)</b>			<b>25287855</b>	<b>46151374</b>	<b>0</b>	<b>71439229</b>	<b>18797982</b>	<b>22793223</b>	<b>0</b>	<b>41591204</b>	<b>29848025</b>	<b>6489873</b>
<b>Grand Total (A+B+C+D)</b>			<b>10568233104</b>	<b>284983357</b>	<b>7001492</b>	<b>10846214969</b>	<b>2863708595</b>	<b>319662566</b>	<b>5382641</b>	<b>3177988519</b>	<b>7668226448</b>	<b>7704524509</b>
<b>Previous year (2020-21)</b>			<b>8385207549</b>	<b>2305898285</b>	<b>122872730</b>	<b>10568233104</b>	<b>2198022040</b>	<b>592031658</b>	<b>73654896</b>	<b>2863708595</b>	<b>7704524509</b>	<b>0</b>

**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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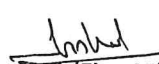
# UNIVERSITY OF DELHI

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

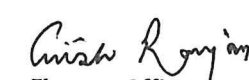
### SCHEDULE 4A - PLAN


S.No.	Assets Heads	Rate of Depreciation	Opening Balance 01.04.2021	Gross Block		Closing Balance 31.03.2022	Depreciation for the year 31.03.2022				Net Block	
				Additions	Deductions		Depreciation Opening Balance	Depreciation for the year	Deductions/A adjustment/Pri or Period	Total Depreciation	31.03.2022	31.03.2021
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%	2902816739	0	0	2902816739	183987034	58056335	0	242043369	2660773370	2718829705
4	Roads & Bridges	2%	0	0	0	0	0	0	0	0	0	0
5	Tubewells & Water Supply	2%	0	0	0	0	0	0	0	0	0	0
6	Sewerage & Drainage	2%	0	0	0	0	0	0	0	0	0	0
7	Electrical installation and equipment	5%	0	0	0	0	0	0	0	0	0	0
8	Plant & Machinery	5%	401303005	0	0	401303005	87343139	20065150	0	107408289	293894716	313959866
9	Scientific & Laboratory Equipment	8%	370810538	0	0	370810538	153013918	29664843	0	182678761	188131777	217796620
10	Office Equipment	7.50%	0	0	0	0	0	0	0	0	0	0
11	Audio Visual Equipment	7.50%	1567898	0	0	1567898	595179	117592	0	712771	855127	972719
12	Computers & Peripherals	20%	1712401059	0	0	1712401059	1680148350	9982117	0	1690130467	22270592	32252709
13	Furniture, Fixtures & Fittings	7.50%	74664630	0	0	74664630	35879253	5599847	0	41479100	33185530	38785377
14	Sports Equipment	10%	0	0	0	0	0	0	0	0	0	0
15	Vehicles	10%	976781	0	0	976781	683747	97678	0	781425	195356	293034
16	Lib. Books & Scientific Journals	10%	31755129	0	0	31755129	16633250	3175513	0	19808763	11946366	15121879
17	Small Value Assets	0%	0	0	0	0	0	0	0	0	0	0
18	Work of Art	7.50%	1310000	0	0	1310000	0	98250	0	98250	1211750	1310000
Total (A)			5497605779	0	0	5497605779	2158283870	126857325	0	2285141195	3212464584	3339321909
19	Capital Work in Progress (B)		0	0	0	0	0	0	0	0	0	0
S.No.	Intangible Assets		Opening Balance 01.04.2021	Additions	Deductions	Closing Balance 31.03.2022	Depreciation Opening Balance	Amortization for the year	Deductions/A adjustment/Pri or Period	Total Amortization/A adjustments	31.03.2022	31.03.2021
20	Computer Software	40%	0	0	0	0	0	0	0	0	0	0
21	E-Journals	40%	0	0	0	0	0	0	0	0	0	0
22	Patents	9 Years	19360	0	0	19360	10754	2151	0	12905	6455	8606
Total (C)			19360	0	0	19360	10754	2151	0	12905	6455	8606
Grand Total (A+B+C+D)			5497625139	0	0	5497625139	2158294624	126859476	0	2285154100	3212471039	3339330515
Previous year (2020-21)			3459716726	2159532097	121623684	5497625139	1648812311	435827416	73654896	2158294623	3339330515	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 31-03-2022

### SCHEDULE 4B(1)

S.No.	Assets Heads	Rate of Depreciation	Opening Balance 01.04.2021	Gross Block		Closing Balance 31.03.2022	Depreciation for the year 31.03.2022				Net Block	
				Addition s	Deductions		Depreciation Opening Balance	Depreciation for the year	Deductions/ Adjustment/ Prior Period	Total Depreciation	31.03.2022	31.03.2021
1	Land	0%	19716892	0	0	19716892	0	0	0	0	19716892	19716892
2	Site Development/Minor work	0%	0	0	0	0	0	0	0	0	0	0
3	Buildings	2%	407708564	0	0	407708564	56346560	8154171	0	64500731	343207833	351362005
4	Roads & Bridges	2%	0	0	0	0	0	0	0	0	0	0
5	Tubewells & Water Supply	2%	0	0	0	0	0	0	0	0	0	0
6	Sewerage & Drainage	2%	0	0	0	0	0	0	0	0	0	0
7	Electrical installation and equipment	5%	20621792	0	240874	20380918	6830597	1019046	84019	7765624	12615294	13791195
8	Plant & Machinery	5%	95941902	0	0	95941902	30009456	5314934	0	35324390	60617512	65932446
9	Scientific & Laboratory Equipment	8%	88883185	0	464416	88418769	34597221	7073501	257609	41413113	47005656	54285963
10	Office Equipment	7.50%	39609218	0	1586999	38022219	13525142	2175267	731855	14968554	23053665	26084076
11	Audio Visual Equipment	7.50%	1552308	0	2265	1550043	388570	116253	968	503855	1046188	1163738
12	Computers & Peripherals	20%	86968191	0	3586845	83381346	76452018	3892805	3562895	76781928	6599418	10516173
13	Furniture, Fixtures & Fittings	7.50%	117993215	0	451369	117541846	52975767	8815639	283055	61508351	56033495	65017449
14	Sports Equipment	10%	214690	0	0	214690	148808	21469	0	170277	44413	65882
15	Vehicles	10%	2194845	0	660343	1534502	1531029	153942	462240	1222731	311771	663816
16	Lib. Books & Scientific Journals	10%	216672927	0	8381	216664546	106739902	21666455	0	128406357	88258189	109933025
17	Small Value Assets	0%	0	0	0	0	0	0	0	0	0	0
18	Work of Art	7.50%	0	0	0	0	0	0	0	0	0	0
<b>Total (A)</b>			<b>1098077729</b>	<b>0</b>	<b>7001492</b>	<b>1091076237</b>	<b>379545070</b>	<b>58403482</b>	<b>5382641</b>	<b>432565911</b>	<b>658510326</b>	<b>718532660</b>
19	Capital Work in Progress (B)		0	0	0	0	0	0	0	0	0	0
<b>Total (A+B)</b>												
S.No.	Intangible Assets		Opening Balance 01.04.2021	Addition s	Deductions	Closing Balance 31.03.2022	Depreciation Opening Balance	Amortization for the year	Deductions/ Adjustment/ Prior Period	Total Amortization/Adjustments	31.03.2022	31.03.2021
20	Computer Software	40%	13800942	0	0	13800942	13766689	34242	0	13800931	11	34253
21	E-journals	40%	0	0	0	0	0	0	0	0	0	0
22	Patents	9 Years	31575	0	0	31575	24556	3508	0	28064	3511	7019
<b>Total (C)</b>			<b>13832517</b>	<b>0</b>	<b>0</b>	<b>13832517</b>	<b>13791244</b>	<b>37750</b>	<b>0</b>	<b>13828994</b>	<b>3523</b>	<b>41273</b>
<b>Grand Total (A+B+C)</b>			<b>1111910246</b>	<b>0</b>	<b>7001492</b>	<b>1104908754</b>	<b>393336314</b>	<b>58441232</b>	<b>5382641</b>	<b>446394905</b>	<b>658513849</b>	<b>718573932</b>
<b>Previous year (2020-21)</b>			<b>1111829920</b>	<b>80326</b>	<b>0</b>	<b>1111910246</b>	<b>332785495</b>	<b>60550819</b>	<b>0</b>	<b>393336314</b>	<b>718573932</b>	

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.

अध्यापक (वित्त-XI)  
Section Officer (Finance-XI)  
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वित्त अधिकारी/Finance Officer  
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कोषाध्यक्ष/Treasurer  
दिल्ली विश्वविद्यालय/University of Delhi  
दिल्ली-110007 / Delhi-110007

# UNIVERSITY OF DELHI

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

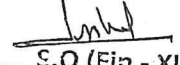
### SCHEDULE 4B(2) - CAPITAL ASSETS

S.N o.	Assets Heads	Rate of Depreciation	Gross Block			Depreciation for the year 31.03.2022				Net Block		Amount in ₹
			Opening Balance 01.04.2021	Additions	Deductions	Closing Balance 31.03.2022	Depreciation Opening Balance	Depreciation for the year	Deductions/ Adjustment/ Prior Period	Total Depreciation	31.03.2022	31.03.2021
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%	3796722	14046033	0	17842755	139737	356855	0	496592	17346163	3656985
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%	1137411	7428176	0	8565587	71477	428280	0	499757	8065830	1065934
8	Plant & Machinery	5%	27111979	8726247	0	35838226	2295075	2066468	0	4361543	31476683	24816904
9	Scientific & Laboratory Equipment	8%	58245154	22199473	0	80444627	9358180	5949588	0	15307768	65136859	48886974
10	Office Equipment	7.50%	13538676	23305922	0	36844598	1817164	2763345	0	4580509	32264089	11721512
11	Audio Visual Equipment	7.50%	1133445	118109	0	1251554	186199	92337	0	278536	973018	947246
12	Computers & Peripherals	20%	55058269	35527870	0	90586139	20405315	17731360	0	38136675	52449464	34652954
13	Furniture, Fixtures & Fittings	7.50%	8844126	12055844	0	20899970	902441	1567498	0	2469939	18430031	7941685
14	Sports Equipment	10%	0	0	0	0	0	0	0	0	0	0
15	Vehicles	10%	5595	2789928	0	2795523	560	279552	0	280112	2515411	5036
16	Lib. Books & Scientific Journals	10%	10032151	8446521	0	18478672	1131406	1847867	0	2979273	15499399	8900745
17	Small Value Assets	0%	0	0	0	0	0	0	0	0	0	0
18	Work of Art	7.50%	0	0	0	0	0	0	0	0	0	0
<b>Total (A)</b>			<b>178903528</b>	<b>134644123</b>	<b>0</b>	<b>313547651</b>	<b>36307554</b>	<b>33083149</b>	<b>0</b>	<b>69390703</b>	<b>244156948</b>	<b>142595975</b>
19	Capital Work in Progress (B)		0	0	0	0	0	0	0	0	0	0
<b>Total (C)</b>			<b>178903528</b>	<b>134644123</b>	<b>0</b>	<b>313547651</b>	<b>36307554</b>	<b>33083149</b>	<b>0</b>	<b>69390703</b>	<b>244156948</b>	<b>142595975</b>


  

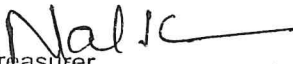
S.N o.	Intangible Assets	Rate of Depreciation	Gross Block			Depreciation for the year 31.03.2022				Net Block		Amount in ₹
			Opening Balance 01.04.2021	Additions	Deductions	Closing Balance 31.03.2022	Depreciation Opening Balance	Amortization for the year	Deductions/ Adjustment/ Prior Period	Total Amortization/A djustments	31.03.2022	31.03.2021
20	Computer Software	40%	792133	15576	0	807709	356558	303229	0	659787	147922	435575
21	E-Journals / E-Books	40%	9993275	22759534	0	32752809	3997310	13101124	0	17098434	15654375	5995965
22	Patents	9 Years	0	24400	0	24400	0	2711	0	2711	21689	0
<b>Total (C)</b>			<b>10785408</b>	<b>22799510</b>	<b>0</b>	<b>33584918</b>	<b>4353868</b>	<b>13407064</b>	<b>0</b>	<b>17760932</b>	<b>15823986</b>	<b>6431540</b>
<b>Grand Total (A+B+C)</b>			<b>189688936</b>	<b>157443633</b>	<b>0</b>	<b>347132569</b>	<b>40661422</b>	<b>46490213</b>	<b>0</b>	<b>87151635</b>	<b>259980934</b>	<b>149027515</b>
<b>Previous year (2020-21)</b>			<b>114277102</b>	<b>75411834</b>	<b>0</b>	<b>189688936</b>	<b>16428128</b>	<b>24233294</b>	<b>0</b>	<b>40661421</b>	<b>149027515</b>	

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

  
S.O (Fin-XI)  
अनुभाग अधिकारी (वित्त शाखा-XI)  
Section Officer (Finance-XI)  
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University of Delhi  
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Joint Finance Officer  
Jt. Finance Officer  
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Finance Officer  
वित्त अधिकारी/ Finance Officer  
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कोषाध्यक्ष/Treasurer  
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**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2022**


**SCHEDULE 4 C - INTANGIBLE ASSETS**

S.No.	Intangible Assets	Opening Balance 01.04.2021	Additions	Deductions	Closing Balance 31.03.2022	Depreciation Opening Balance	Amortization for the year	Deductions/A djustment	Total Amortization/ Adjustments	Amount in ₹	
										31.03.2022	31.03.2021
1	Computer Software	15234845	23367440	0	38602285	14760474	9682751	0	24443224	14159061	474371
2	E-journals	9993275	22759534	0	32752809	3997310	13101124	0	17098434	15654375	5995965
3	Patents	59735	24400	0	84135	40199	9348	0	49546	34589	19536
<b>Total (C)</b>		<b>25287855</b>	<b>46151374</b>	<b>0</b>	<b>71439229</b>	<b>18797982</b>	<b>22793223</b>	<b>0</b>	<b>41591204</b>	<b>29848025</b>	<b>6489872</b>
<b>Previous year (2020-21)</b>		<b>14601709</b>	<b>10686146</b>	<b>0</b>	<b>25287855</b>	<b>14372929</b>	<b>4425054</b>	<b>0</b>	<b>18797982</b>	<b>6489872</b>	

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

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

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

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

SCHEDULE 4( C) (I) PATENTS AND COPYRIGHTS							Amount in ₹	
	Op. Balance	Addition	Gross	Amortization	Net Block 20.....	Net Block 20.....		
<b>A. Patents Granted</b>								
1. Balance as on 31.03.22 of Patents obtained in 2021-22 (Original Value - Rs.../-)	----	----	----	----	----	----		----
2. Balance as on 31.03.22 of Patents obtained in 2021-22 (Original Value - Rs.../-)	----	----	----	----	----	----		----
3. Balance as on 31.03.22 of Patents obtained in 2021-22 (Original Value - Rs.../-)	----	----	----	----	----	----		----
4. Patents granted during the Current Year	----	----	----	----	----	----		----
<b>Total</b>	----	----	----	----	----	----		----
Particulars	Op. Balance	Addition	Gross	Patents Granted/Rejected	Net Block 20.....	Net Block 20.....		
<b>A. Patents Pending in respect of Patents applied for</b>								
1. Expenditure incurred during 20.....	----	----	----	----	----	----		----
1. Expenditure incurred during 20.....	----	----	----	----	----	----		----
1. Expenditure incurred during 20.....	----	----	----	----	----	----		----
<b>Total</b>	----	----	----	----	----	----		----
<b>C. Grand Total (A+B)</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

अनुभाग अध्यक्ष (वित्त शाखा-XI)  
Secy (Finance-XI)  
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दिल्ली-110007 / Delhi-110007

संयुक्त वित्त अधिकारी  
Jt. Finance Officer  
Joint Finance Officer  
University of Delhi  
दिल्ली-110007 / Delhi-110007 (16)

वित्त अधिकारी / Finance Officer  
दिल्ली विश्वविद्यालय  
University of Delhi

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



# UNIVERSITY OF DELHI

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

### SCHEDULE 4D Others

S.No.	Assets Heads	Rate of Depreciation	Gross Block			Depreciation for the year 31.03.2022					Net Block		Amount in ₹
			Opening Balance 01.04.2021	Additions	Deductions	Closing Balance 31.03.2022	Depreciation Opening Balance	Depreciation for the year	Deductions/Adjustment/Prior Period	Total Depreciation	31.03.2022	31.03.2021	
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%	3404632550	23154519	0	3427787069	144924021	46712517	0	191636538	3236150531	3259708529	
4	Roads & Bridges	2%	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	
6	Sewerage & Drainage	2%	0	0	0	0	0	0	0	0	0	0	
7	Electrical installation and equipment	5%	9366456	342042	0	9708498	1099226	485425	0	1584651	8123847	8267230	
8	Plant & Machinery	5%	123240929	18619003	0	141859932	26288333	7244882	0	33533215	108326717	96952596	
9	Scientific & Laboratory Equipment	8%	161509497	48376724	0	209885221	62759756	16790898	0	79550654	130335567	98749741	
10	Office Equipment	7.50%	3090660	2675088	0	5765748	915282	432431	0	1347713	4418035	2175378	
11	Audio Visual Equipment	7.50%	567381	118736	0	686117	213633	51459	0	265092	421025	353748	
12	Computers & Peripherals	20%	22844735	8131665	0	30976400	19167336	3123694	0	22291030	8685370	3677399	
13	Furniture, Fixtures & Fittings	7.50%	31599934	2541193	0	34141127	11685727	2560585	0	14246312	19894815	19914207	
14	Sports Equipment	10%	744	0	0	744	521	74	0	595	149	223	
15	Vehicles	10%	0	0	0	0	0	0	0	0	0	0	
16	Lib Books & Scientific Journals	10%	9505327	228890	0	9734217	3720286	973422	0	4693708	5040509	5785041	
17	Small Value Assets	0%	0	0	0	0	0	0	0	0	0	0	
18	Work of Art	7.50%	2000000	0	0	2000000	0	0	0	0	0	0	
Total (A)			3766358213	104187860	0	3872546073	270774121	78525387	0	150000	1850000	2000000	
19	Capital Work in Progress (B)		0	0	0	0	0	0	0	0	0	0	
Total (C)			3766358213	104187860	0	3872546073	270774121	78525387	0	150000	1850000	2000000	

S.No.	Intangible Assets	Opening Balance 01.04.2021	Additions	Deductions	Closing Balance 31.03.2022	Depreciation Opening Balance	Amortization for the year	Deductions/Adj ustment/Prior Period	Total Amortization/Adjust ments	31.03.2022	31.03.2021
20	Computer Software	40%	641770	23351864	0	23993634	637227	9345280	0	9982507	14011127
21	E-journals	40%	0	0	0	0	0	0	0	0	0
22	Patents	9 Years	8800	0	0	8800	4888	978	0	5866	2934
Total (C)			650570	23351864	0	24002434	642115	9346257	0	9988373	14014061
Grand Total (A+B+C)			3769008783	127539724	0	3896548507	271416236	87871644	0	359287881	3537260627
Previous year (2020-21)			3699383801	70874028	1249046	3769008783	199996107	71420130	0	271416236	3497592547
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' represents the transfer from Assets to Work in Progress during the year.											

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)	1008
Project Close (NC+SC)	27696275
0875 Scheme	1516857
Misc. Accounts Fund	1308370
Plan Accounts Fund	40292004
Other Earmarked Fund	56725210
	127539724

*Subodh*  
अनुपायक (वि. शाखा-XXI)  
Section Officer (Finance-XI)  
दिल्ली विश्वविद्यालय  
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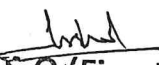
*Joint Finance Officer*  
Joint Finance Officer  
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University of Delhi  
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*Finance Officer*  
Finance Officer  
दिल्ली विश्वविद्यालय  
University of Delhi  
दिल्ली-110007 / Delhi-110007

*Nal*  
कोषाध्यक्ष/Treasurer  
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**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2022**

SCHEDULE 5 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	Current Year	Amount in ₹ Previous Year
1. In Central Government Securities		
2. In State Government Securities	665100000	883000000
3. Other approved Securities	-----	-----
4. Shares	-----	-----
5. Debentures and Bonds	83000	83000
6. Term Deposits with Banks	-----	-----
7. Others (to be specified)	-----	-----
<b>Total</b>	665183000	883083000

  
**S.O (Fin - XI)**  
अनुभाग अधिकारी (वित्त शाखा-XI)  
Section Officer (Finance-XI)  
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**Joint Finance Officer**  
संयुक्त वित्त अधिकारी  
Jt. Finance Officer  
दिल्ली विश्वविद्यालय  
University of Delhi  
दिल्ली-110007 / Delhi-110007 (18)

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

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

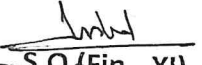


**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2022**

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

S. No.	Funds	Amount in ₹	
		Current Year	Previous Year
1	Misc. Accounts - Govt. Securities		
2	Publications - Govt. Securities	----	18000000
3	Endowment Fund - Govt. Securities	----	300000
4	Other Earmarked Fund - Govt. Securities	164200000	319800000
5	Endowment Fund - Shares	500900000	544900000
		83000	83000
<b>Total</b>		<b>665183000</b>	<b>883083000</b>

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

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

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


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

<b>SCHEDULE 6 - INVESTMENT -OTHERS</b>	<b>Amount in ₹</b>	
	<b>Current Year</b>	<b>Previous Year</b>
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)		
<b>TOTAL</b>		

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

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

  
**Finance Officer**  
 वित्त अधिकारी/Finance Officer  
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# UNIVERSITY OF DELHI

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

<b>SCHEDULE 7 - CURRENT ASSETS</b>	<b>Amount in ₹</b>	
	<b>Current Year</b>	<b>Previous Year</b>
<b>1. Stock</b>		
a) Stationery	11487987	7763150
b) Water supply material	-----	-----
c) Chemicals & Glassware	1207615	-----
d) Drugs and Medicines	12269862	9476424
e) Answer Sheet	1171577	1235725
<b>2. Sundry Debtors :</b>		
a) Others	16857427	11812501
<b>3. Cash and Bank Balance</b>		
a) With Scheduled Banks :		
-In Current Accounts	45063494	82265824
-In Term Deposit Accounts	16583372774	13779817209
-In Savings Accounts	2109353820	2765513691
b) With non-Scheduled Banks :		
-In Term Deposit Accounts	-----	-----
-In Savings Accounts	-----	-----
c) Cash Balance in hand (including cheques\drafts) :	1071500	897600
<b>4. Post Office Savings Accounts</b>	-----	-----
<b>TOTAL</b>	<b>18781856056</b>	<b>16658782124</b>

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

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

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

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

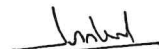
  
**Treasurer**  
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# UNIVERSITY OF DELHI


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

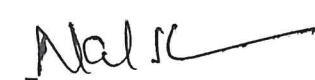
Annexure "A"

		Amount in ₹	
		Current Year	Previous Year
I	Current Account		
1	B R Amedkar Centre General Fund A/c	2870	17269
2	SBI Law Centre II	132064	134017
3	SBI MG I	---	13530409
4	SBI MG II	1169991	553839
5	SDC Examination A/c	9567538	6189366
6	SDC General Fund A/c	29460421	34586835
7	Sponsored Project Bank A/c	869670	1221241
8	Plan Current A/c	1192057	2778409
9	Current A/cs of Earmarked Fund	2668883	23254438
	<b>TOTAL-I</b>	<b>45063494</b>	<b>82265824</b>
II	Savings Bank Accounts		
1	NCWEB A/c	617	7742848
2	SBI Departmental Receipt A/c	2629524	20177590
3	SBI General Fund A/c	27721318	72320009
4	SBI Medical Reimbursement A/c	2582074	18700675
5	Sponsored Project Bank A/c	853679454	602025761
6	Sponsored Fellowship and Scholarship	21813317	78860578
7	Plan Savings A/c	42962591	103901419
8	Savings A/cs of Earmarked Fund	324524994	632217043
9	CPF Account refundable to UGC	1147510	2673
10	IDBI Bank A/c (Misc Fee)	2881377	210991
11	Online Fees collected from Students on ICICI Bank	256456104	560547579
12	Recurring A/c-(38010936321)	190162155	68730099
13	ICICI Bank A/c-(Exam)-004318	15067659	38149062
14	Capital Assets- (38010936467)	15420149	264599319
15	Salary Account-(38010911307)	352304977	297328045
	<b>TOTAL-II</b>	<b>2109353820</b>	<b>2765513691</b>
III	Reserve Bank of India- TSA		
IV	Term Deposit Accounts		
1	FDR from Earmarked Fund(including margin money)	9772607720	7657190241
2	FDR from UGC Refundable A/c	63875000	46435325
3	FDR from ACBR A/c	1102166	1102166
4	Sponsored Project Bank A/c(including margin money)	1556849342	1251657226
5	Sponsored Fellowship and Scholarship	85000000	25000000
6	FDR From Plan A/c (including margin money)	4508881546	4268432251
7	FDR From Capital Assets A/c	185057000	---
8	FDR From SBI General Fund Saving 50212	80000000	530000000
9	FDR From Salary A/c 11307	330000000	---
	<b>TOTAL-IV</b>	<b>16583372774</b>	<b>13779817209</b>
	<b>GRAND TOTAL (I+II+III+IV)</b>	<b>18737790088</b>	<b>16627596724</b>

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

  
 Joint Finance Officer  
 ज. वित्त अधिकारी  
 दिल्ली विश्वविद्यालय  
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 Finance Officer  
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 कोषाध्यक्ष/Treasurer  
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# UNIVERSITY OF DELHI

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

SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS	Amount in ₹	
	Current Year	Previous Year
1. Advances to employees (Non-interest bearing)		
a) Festival		16439
b) Leave Travel Concession	-----	6322926
2. Long Term Advances to employees (Interest bearing)	2359912	
a) Vehicle Loan/Conveyance/Computer		
b) Home Loan/HBA	464850	224791
3. Advances and other amounts recoverable in cash or in kind or for value to be received	7052200	2731700
a) Delhi University Pension Accounts		
b) Delhi University Press	-----	2980000
c) Sir Shankar Lal Chair in Chemistry Fund A/c	17395000	17395000
d) Other Advance out of Earmarked Funds	1100000	1100000
e) Other Advance out of Maintenance Grant A/c	64823116	85961577
f) Other Advances out of Sponsored Projects	376271695	413051165
g) Advance from Plan A/c	206984802	87739392
h) Others(TDS refundable)	223479461	285168791
4. Prepaid Expenses	103964145	89606074
a) Other Expenses		
5. Deposits	42733473	26591259
a) Electricity		
b) DESU (Security)	20805300	20805300
c) Others	4795	4795
6. Income Accrued:	4922373	4922373
a) On Investments from Earmarked/Endowment Funds		
b) On Investments from ACBR/ UGC Refundable A/c	190191513	165865507
c) On Investments from UGC Refundable A/c	152497	78771
d) On Investments from Sponsored Projects	1581594	900977
e) On Investments from Sponsored Fellowship and Scholarship	38890010	39527801
f) On Investments from Plan	1276554	1984685
g)On Investments from MG i.e. (ICICI, SDC)	122316296	121344287
7. Other - Current Assets receivable from UGC/sponsored projects	2075082	1497888
a) Other receivables		
8. Claims Receivable	189881	-----
a) GST Receivable		
	472973	-----
TOTAL		
Note :		
1. If revolving fund	1429507522	1375821498

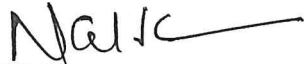
Note :

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.

  
 अनुभागे-११ (वित्त शाखा-XI)  
 Section Officer (Finance-XI)  
 दिल्ली विश्वविद्यालय  
 University of Delhi  
 दिल्ली-110007

  
 संयुक्त वित्त अधिकारी  
 Joint Finance Officer  
 दिल्ली विश्वविद्यालय  
 University of Delhi

  
 वित्त अधिकारी/Finance Officer  
 दिल्ली विश्वविद्यालय  
 University of Delhi

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

# UNIVERSITY OF DELHI

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

SCHEDULE - 9 ACADEMIC RECEIPTS		Amount in ₹	
FEES FROM STUDENTS		Current Year	Previous Year
<b>Academic</b>			
1. Tuition fee			
2. Admission Fee		30376224	2267580
3. Enrolment fee		10602674	2734879
4. Library Admission fee		113442658	23085525
5. Laboratory fee		3168689	1760367
6. Sports and Athletic Association Fee		35595	98555
7. Registration fee		12844549	8996439
8. Other Fees		86344760	108010067
<b>Total (A)</b>		<b>33701789</b>	<b>71168354</b>
		<b>290516938</b>	<b>218121766</b>
<b>Examinations</b>			
1. Annual Examination Fee			
2. Marksheet, certificate fee		1213238536	456758781
3. Entrance Examination Fee		30295677	21689161
<b>Total (B)</b>		<b>674752</b>	<b>-----</b>
		<b>1244208965</b>	<b>478447942</b>
<b>Other Fees</b>			
1. Identity card Fee		-----	-----
2. Fine/Miscellaneous Fee		-----	-----
3. Medical Fee		-----	-----
4. Transportation Fee		-----	-----
5. Hotel Fee		-----	-----
<b>Total (C)</b>		<b>-----</b>	<b>-----</b>
<b>Sale of Publications</b>			
1. Sale of Admission forms		-----	-----
2. Sale of syllabus and Question Paper, etc.		-----	-----
3. Sale of prospectus including admission forms		-----	-----
<b>Total (D)</b>		<b>-----</b>	<b>-----</b>
<b>Other Academic Receipts</b>			
1. Registration fee for workshops, programmes		-----	-----
2. Registration fees (Academic Staff College)		-----	-----
<b>Total (E)</b>		<b>-----</b>	<b>-----</b>
<b>GRAND TOTAL (A+B+C+D+E)</b>		<b>1534725903</b>	<b>696569708</b>

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

*1088*  
 Joint Finance Officer  
 Jt. Finance Officer  
 दिल्ली विश्वविद्यालय  
 University of Delhi  
 दिल्ली-110007

*Arish Romyan*  
 Finance Officer  
 वित्त अधिकारी/Finance Officer  
 दिल्ली विश्वविद्यालय  
 University of Delhi

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



# UNIVERSITY OF DELHI

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

### SCHEDULE 10- GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

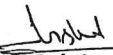
										Amount in ₹
Particulars	Govt. of India	UGC		Total Plan	UGC			Total UGC Grant	Current Year Total	Previous Year Total
		Previous Year (Plan)	Specific Schemes		Capital Assets	EWS	Recurring/Salary Grant			
Balance B/F		4781958313	-----	4781958313	317049705	-----	597639000	914688705	5696647018	6598118147
Add: Receipts during the year		-----	23804318	23804318	70000000	100000000	6531334000	6701334000	6725138318	7064872439
Total		4781958313*	23804318	4805762631	387049705	100000000	7128973000	7616022705	12421785336	13662990586
Less: T/f to Earmarked Fund		4781958313	-----	4781958313	-----	-----	-----	-----	4781958313	-----
Less : Refund to UGC Balance		-----	-----	-----	-----	-----	-----	-----	-----	24522643
Less : Utilized for Capital expenditure (A)		-----	1516857	1516857	157443633	100000000	-----	257443633	258960490	2114492590
Balance		-----	22287461	22287461	229606072	-----	7128973000	7358579072	7380866533	11523975353
Less: utilized for Revenue Expenditure (B)		-----	4112458	4112458	570957	-----	6968112310	6968683267	6972795725	5827328335
Balance C/F (C)	-	-----	18175003	18175003	229035115	-----	160860690	389895805	408070808	5696647018
* There was unutilized grant of previous year B. 4781958313										

\* There was unutilized grant of previous year Rs. 4781958313. Since this amount could not be utilized due to non-approval of competent authority, the unutilized grant amount transferred to schedule 2, as there is no relevance of Plan Account as per govt. mandate.


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

  
**S.O (Fin - XI)**  
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 Section Officer (Finance-XI)  
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**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2022**

SCHEDULE 11- INCOME FROM INVESTMENTS	Earmarked/Endowment Funds		Other Investments	
	Current Year	Previous Year	Current Year	Previous Year
<b>1. Interest</b>				
a. On Government Securities	----	----	----	----
b. Other Bonds/Debentures	----	----	----	----
<b>2. Interest on Term Deposits</b>	732052345	461056210	16178940	8844592
<b>3. Income accrued but not due on Term Deposits/Interest bearing advances to employees.</b>	----	----	----	----
<b>4. Interest on Saving Bank Accounts</b>	8393639	9459832	----	----
<b>5. Others (Specify)</b>	----	----	----	----
<b>Total</b>	<b>740445984</b>	<b>470516042</b>	<b>16178940</b>	<b>8844592</b>
<b>Transferred to Earmarked/Endowment Funds</b>	<b>740445984</b>	<b>470516042</b>		
<b>Balance</b>	<b>Nil</b>	<b>Nil</b>		

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.

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

सहायक निदेशक अधिकारी  
Joint Finance Officer  
दिल्ली विश्वविद्यालय  
University of Delhi

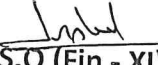
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वित्त अधिकारी/Finance Officer  
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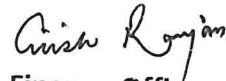
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दिल्ली-110007/Delhi-110007  
Treasurer


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

SCHEDULE 12 - INTEREST EARNED	Amount in ₹	
	Current Year	Previous Year
1. On Savings Accounts with scheduled banks	19326702	22350162
2. On Loans		
a. Employee/Staff	----	----
b. Others	----	----
3. On Debtors and Other Receivables	----	----
<b>Total</b>	<b>19326702</b>	<b>22350162</b>

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




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


**SCHEDULE 13 - OTHER INCOME**

	Amount in ₹	
	Current Year	Previous Year
<b>A. Income from Land &amp; Building</b>		
1. Rent from Building/Land etc.	11219741	6265414
2. License fee recovered from employees for Home Accommodation	22404057	11588917
3. Hire Charges of Auditorium/Play ground/Convention Centre, etc.	-----	-----
4. Electricity charges recovered	-----	-----
5. Water charges recovered	-----	-----
<b>Total (A)</b>	<b>33623798</b>	<b>17854331</b>
<b>B. Sale of Institute's publications</b>	-----	-----
<b>C. Income from holding events</b>		
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)	-----	-----
<b>Total (C)</b>	-----	-----
<b>D. Others</b>		
1. RTI fee	8630	3114
2. Misc. receipts (Sale of tender form, waste paper, etc.)	1137518	1155132
3. Profit on Sale/disposal of Assets		
a) Owned assets	-----	-----
b) Assets received free of cost	-----	-----
4. Health Centre Contribution	47988754	50557644
5. Others (Specify)	1077879	7873256
<b>Total (D)</b>	<b>50212781</b>	<b>59589146</b>
<b>GRAND TOTAL (A+B+C+D)</b>	<b>83836579</b>	<b>77443477</b>

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

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

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

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

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

**SCHEDULE 14- PRIOR PERIOD INCOME**

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

  
**S.O (Fin - XI)**

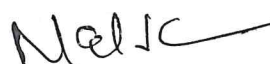
अनुभाग अधिकारी (वित्त शाखा-XI)  
Section Officer (Finance-XI)  
दिल्ली विश्वविद्यालय  
University of Delhi  
दिल्ली-110007/Delhi-110007

  
**Joint Finance Officer**

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

  
**Finance Officer**

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

  
**Treasurer**

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

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


**SCHEDULE - 15 STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)**

Amount in ₹

Particulars	Current Year			Previous Year		
	UGC/Other Schemes	Total	UGC/Other Schemes	Total	Total	Total
a) Salaries and Wages						
Teaching staff	3180368	2230736844	2233917212	-----	1733093781	1733093781
Non-Teaching staff	-----	764597126	764597126	6188511	683513973	689702484
Lower Subordinate staff	-----	241580819	241580819	-----	257002161	257002161
b) Staff Welfare Expenses (Liveri	-----	-----	-----	-----	61155	61155
c) Retirement and Terminal Ben	-----	4512947045	4512947045	-----	2142913035	2142913035
d) LTC facility	-----	20955539	20955539	-----	10276025	10276025
e) Medical facility	-----	235161228	235161228	-----	195155353	195155353
f) Children Education Allowance	-----	18703967	18703967	-----	16026850	16026850
g) Honorarium	-----	18113286	18113286	-----	13257774	13257774
<b>Total</b>	<b>3180368</b>	<b>8042795854</b>	<b>8045976222</b>	<b>6188511</b>	<b>5051300107</b>	<b>5057488618</b>

  
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University of Delhi  
दिल्ली-110007/Delhi-110007

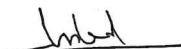
  
**Treasurer**  
कोषाध्यक्ष/Treasurer  
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**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2022**


**SCHEDULE 15 A - EMPLOYEES RETIREMENT AND TERMINAL BENEFIT**

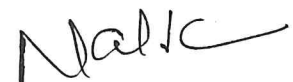
	Pension	Gratuity	Leave Encashment	Total	Amount in ₹ Previous year
Opening Balance as on 01.04.21	23583126601	1408954777	1442666277	26434747655	26556416504
Addition : Capitalized value of Contributions Received from other Organizations	6425370	1864408	3101843	11391621	9306678
<b>Total (a)</b>	<b>23589551971</b>	<b>1410819185</b>	<b>1445768120</b>	<b>26446139276</b>	<b>26565723182</b>
Less: Actual Payment during the Year (b)	1980799052	267100995	192232077	2440132124	2273268562
Balance Available on 31.03.22 c (a-b)	21608752919	1143718190	1253536043	24006007152	24292454620
Provision required on 31.03.22 as per Actuarial Valuation (d)	25525982894	1370980441	1620850862	28517814197	26434747655
A. Provision to be made in the Current year (d-c)	3917229975	227262251	367314819	4511807045	2142293035
B. Contribution to New Pension Scheme	-----	-----	-----	-----	-----
C. Medical Reimbursement to Retired Employees	-----	-----	-----	-----	-----
D. Travel to Hometown Retirement	-----	-----	-----	-----	-----
E. Deposit Linked Insurance Payment	-----	-----	-----	-----	-----
<b>TOTAL (A+B+C+D+E)</b>	<b>3917229975</b>	<b>227262251</b>	<b>367314819</b>	<b>4512947045</b>	<b>2142913035</b>

  
S.O (Fin - XI)

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

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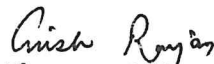
  
Treasurer  
कोषाध्यक्ष/Treasurer  
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दिल्ली-110007 / Delhi-110007


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

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

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

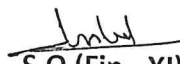
  
**Finance Officer**  
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University of Delhi  
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दिल्ली-110007 / Delhi-110007

# UNIVERSITY OF DELHI

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

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

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

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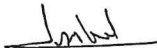
  
**Finance Officer**  
 वित्त अधिकारी/ Finance Officer  
 दिल्ली विश्वविद्यालय  
 University of Delhi  
 दिल्ली-110007/Delhi-110007

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



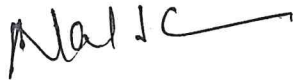
**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2022**

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

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

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

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

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

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

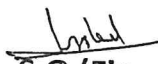
  
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University of Delhi  
दिल्ली-110007/Delhi-110007

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

Amount in ₹						
SCHEDULE - 20 FINANCE COSTS	Current Year			Previous Year		
	UGC/Other Schemes	Total	UGC/Other Schemes	Total	UGC/Other Schemes	Total
a) Bank charges	-----	69473	69473	38797	240066	278863
b) Others (specify)	-----	-----	-----	-----	-----	-----
<b>Total</b>	-----	<b>69473</b>	<b>69473</b>	<b>38797</b>	<b>240066</b>	<b>278863</b>

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.

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

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

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

		Current Year		Previous Year		Amount in ₹
SCHEDULE - 21 Expenditure on Grants, Subsidies etc.	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	----	138117277	138117277	17403870	146413885	163817755
d) Others (specify)	----	----	----	----	----	----
<b>Total</b>	----	<b>138117277</b>	<b>138117277</b>	<b>17403870</b>	<b>146413885</b>	<b>163817755</b>

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

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

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

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

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

**SCHEDULE 22: PRIOR PERIOD EXPENSES**


Amount in ₹

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

  
**S.O (Fin - XI)**  
अनुभाग अधिकारी (वित्त शाखा-XI)  
Section Officer (Finance-XI)  
दिल्ली विश्वविद्यालय  
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**Joint Finance Officer**  
संयुक्त वित्त अधिकारी  
Jt. Finance Officer  
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**Treasurer**  
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**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2022**

Increase/Decrease in Stock	Amount in ₹	
	Current year	Previous year
<b>a.) Closing Stock</b>		
Stationery	11487987	7763150
Drugs and Medicines	12269862	9476424
Chemicals & Glassware	1207615	-----
Answer Sheet	1171577	1235725
<b>Total (A)</b>	<b>26137041</b>	<b>18475299</b>
<b>b.) Less :Opening Stock</b>	18475299	15969388
<b>Total (B)</b>	<b>18475299</b>	<b>15969388</b>
<b>Net Increase/(Decrease) (A-B)</b>	<b>7661742</b>	<b>2505911</b>

  
अनुमान अधिकारी (वित्त शाखा-XI)  
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संयुक्त वित्त अधिकारी  
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# University of Delhi

## **SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

### **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 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 gift are valued at a nominal value at Re.1/- (one) per asset.
- 3.4 The University has adopted the method of depreciation from WDV to SLM from the Financial Year 2020-21. Depreciation on Fixed Assets is provided on Straight line method at the following rates.



# University of Delhi

## 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	Vehicles	10%
15	Library Books & Scientific Journals	10%

## Intangible Assets (amortization):

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

3.5 In respect of additions to fixed assets during the year, depreciation is provided for full year. In respect of sale / deductions from fixed assets, no depreciation is charged. The asset which has been dispose-of has been shown as deduction during the year.



# University of Delhi

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 deprecation charged at the rates applicable to the respective assets by debiting respective Fixed Assets account and crediting Capital Fund Account.

3.7 Assets, the individual value of each of which is Rs. 2,000 or less (except Library Books), are treated as Small Value Assets, 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:** 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 these is very high. Depreciation in respect of software is charging @ 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.





# University of Delhi

## 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.

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. However in respect of Chairs, the Corpus of Endowment is also used.



# University of Delhi

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

## **9 Government and University Grants Commission Grants:**

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

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

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

9.4 Unutilized Grants are carried forward and exhibited as a liability in the Balance Sheet

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

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

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

## **11 Sponsored Projects:**

11.1 In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the head Current Liabilities and Provisions- Current Liabilities – Other Liabilities – Receipt against Ongoing Sponsored Projects”. As and when expenditure incurred/ advances are paid against such project, or the concerned project account is debited with allocated overhead charges, the liability account is debited.



# University of Delhi

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 deprecation 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: 8<sup>th</sup> July, 2022

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

## **SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2022**

### **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 Capital Commitments**

A sum of Rs. 10.00 Crores has been received under EWS Scheme from MOE for construction of Building Projects of Hostel during the Year. The amount has been released to CPWD for execution of works on deposit basis.

#### **3 Fixed Assets:**

- 3.1 Addition in the year to Fixed Assets in Schedule 4, Capital Assets Rs. 15,74,43,633/- and Earmarked / Endowment Fund Rs. 9,98,42,443/- which includes assets purchased out of Special scheme 0875 of Rs. 15,16,857/-, Sponsored Projects closed Rs. 2,76,96,273/-, Library Books & other assets of the value Rs. 1,008/- 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.
- 3.2 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.
- 3.3 Most of 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 recommended by the Engineering Department. However, pending completion certificate in respect of final submission of bills, advances are to be adjusted in due course. Efforts are being made to settle the advances at the earliest.



# University of Delhi

3.4 Advances with CPWD have been adjusted during the current financial year 2021-22 on the basis of utilization certificate as submitted by CPWD.

**4 Deposit Liabilities:**

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

**5 Unutilized Grant:**

There was Unutilized Grant of previous year Rs. 4,78,19,58,313/-. Since the unutilized grant amount could not be utilized due to non-approval of competent authorities as such the amount transferred to Earmarked fund in Schedule 2, as there is no relevance of Plan Account as per Government Mandate. There is an unutilized grants including interest accrued of previous year amounting to Rs. 4,78,19,58,313/- which could not be utilized due to not receiving the approval from UGC being period over. The University is repeatedly requesting the UGC/MOE to grant special permission for utilization of that amount. However the amount has been kept under Earmarked Fund in Schedule -2.

**6 Expenditure in Foreign Currency:**

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

**7 Current Assets, Loans & Advances and Deposits:**

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.

**8 Bank Balances:**

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

- All Savings Bank Accounts 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.

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



# University of Delhi

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

11 Schedule 1 to 24 is annexed to & form an integral part of the Balance Sheet as at 31<sup>st</sup> March 2022 and the Income & Expenditure Account for the year ended 31<sup>st</sup> March 2022.

**12 Provident Fund Accounts**

As the Provident Fund Accounts including Fund are owned by the members of those funds and not by the University, these accounts were separated from the University Accounts. However, a Receipts & Payments Accounts, an Income & Expenditure Account (on Accrual basis) and a Balance Sheet of the Provident Fund Accounts as well as the New Pension Scheme for the year 2021-22 have been attached, to the University's Accounts.

**13 Salaries:**

The actual expenditure during the year on salaries incurred is for the period April, 2021 to March, 2022. Provision for an amount of Rs. 25,82,16,021/- (previous year Rs. 23,24,09,743) has been made for the month of March, 2022.

**14 Prior Period Income and Expenses:**

Prior Period Expenditure Rs. 11,48,71,468/- which includes Academic Expenditure Rs. 11,06,92,222/-, Administrative Expenses (Printing & Binding) Rs. 23,87,518/- and Depreciation Rs. 17,91,728/- (refer to Schedule 22: Prior Period Expenses).

**15 Halls & Hostel:**

- a) 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.
- b) An amount of Rs. 9,67,325/- was embezzled by Mr. Asseem Bhatnagar, manager of International Guest House, whose services were, terminated in the University on 24<sup>th</sup> Dec, 2012 after following due procedure. The matter write-off will be taken by the competent authority in due course, since the amount is not recoverable from employee as such.





# University of Delhi

## 16 Delhi University Press:

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

- c) Amount of Rs. 1,73,95,000/- released to Press by University for its subsistence and it has been shown as liability in accounts of the University Press and same is shown as receivable under Annual Accounts of the University.
- d) Amount of Rs. 1,54,87,984/- is receivable from University and its departments which has been shown under current assets of the Press and same is shown as payable in the annual accounts of the University.
- e) Rs. 18,202/- from auction by University Press, has been deposited in University's account and shown in amount receivable from University and same shown as amount payable to University Press in the annual accounts of the University.

The matter regarding merger of D.U Press with University of Delhi is being examined/ under consideration of committee constituted by University of Delhi and the merger of the Press account with University accounts will be taken place in next financial year with taken over of assets and liabilities.

## 17 Institution of Eminence: -


The Central Government, on the recommendations of Empowered Expert Committee (EEC) and University Grants Commission (UGC) hereby declare 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 2<sup>nd</sup> March, 2020. Institution of Eminence account incorporated as project accounts with annual accounts of University of Delhi in Schedule-3(a) Sponsored Projects. During the financial year 2021-22, Grant of Rs. 65.07 Crores has been received, Rs. 6.87 crores utilized against expenditure and Rs. 12.72 crores given as on advance, as per the accounts as submitted by the IOE separately.

Dated: 8<sup>th</sup> July, 2022

  
S.O. (Fin. XI)  
अनुभाग अधिकारी (वित्त शाखा-XI)  
Section Officer (Finance-XI)  
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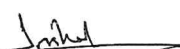
  
Joint Finance Officer  
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कोषाध्यक्ष/Treasurer  
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**UNIVERSITY OF DELHI**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2022**

			Amount in ₹		
RECEIPTS		Current Year	Previous Year	PAYMENTS	
				Current Year	Previous Year
I. Opening Balances					
a) Cash Balances		----	----		
b) Bank Balances					
i. In Current Accounts		82265824	131513570		
ii. In Saving Accounts		2765513691	3126403359		
iii. In Deposit Accounts		13779817209	11698773012		
c) Permanent Advance		897600	927600		
II. Grants Received					
a) From Government of India		----	----		
b) From State Government		----	----		
c) From UGC					
i) Grant for Capital Assets	70000000				
ii) Grant for Salary/ recurring	6531334000				
iii) Grants for EWS	100000000				
d) From UGC Specific Schemes	23804318	6725138318	6273385325		
III. Academic Receipts					
a) Fees and Subscriptions		1534845903	696569708		
b) Sale of Publications		----	----		
IV. Receipts against Earmarked/Endowment Funds					
		1315326551	638286769		
V. Receipts against Sponsored Projects/Schemes		1139436740	785720670		
VI. Receipts against Plan		----	508232507		
VII. Receipts against Sponsored Fellowships and Scholarships		44147612	31626527		
I. Expenses					
a) Establishment Expenses				5920421514	4981168919
b) Academic Expenses				748306145	216221660
c) Administrative Expenses				1195114601	1391051028
d) Transportation Expenses				4996360	----
e) Repairs & Maintenance				175769909	116444091
f) Finance costs				69473	278863
g) Expenditure on Grant				138117277	163817755
h) Prior Period Items				----	302538300
II. Payments against Earmarked/Endowment Funds				274560877	278059325
III. Payments against Sponsored Projects/Schemes				675247521	667677691
IV. Payments against Sponsored /fellowship Fellowships/Scholarships				46386678	37365807
V. Payments against Plan Accounts				----	----
VI. Investments and Deposits made					
a) Out of Earmarked/Endowment Funds				----	----
b) Out of own funds (Investments - Others)				----	----
VII. Term Deposits with Scheduled Banks				----	----
VIII. Expenditure on Fixed Assets and Capital Work - In - Progress					
a) Fixed Assets				213326461	2166133248
b) Capital Works - In - Progress				----	----
IX. Other Payments including statutory payments					
Other body transaction				53884919	93807382

  
अनुभाग अधिकारी (वि. XI) शाखा-XI  
Section Officer (Finance-XI)  
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University of Delhi

  
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**UNIVERSITY OF DELHI**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2022**

<b>VIII. Income on Investments From</b>			<b>X. Refunds of Grants</b>	----	----
a) Earmarked/Endowment Funds	702550022	520694569			
b) Plan Accounts	----	296849722	<b>XI. Deposits and Advances</b>		
c) Sponsored Projects	91859021	192566053	a) LTC Advance	2859495	6312926
d) Sponsored Fellowship & Scholarship	5191805	4816517	b) Advance	135566198	
			c) Remittances	----	39060
<b>IX. Interest received on</b>			d) Advance out of Sponsored Projects, Plan, & Earmarked Fund	1229151	----
a) Bank Deposits	13582367	10964834			
b) Loans and Advances	----	----	<b>XII. Other Payments</b>	293231882	1722015972
c) Savings Bank Accounts	19326702	22350162			
<b>X. Investments encashed</b>	217900000	----	<b>XIII. Closing Balances</b>		
			a) Cash in hand	----	----
<b>XI. Term Deposits with Scheduled Banks encashed</b>	----	----	b) Bank Balances		
			- In Current Accounts	45063494	82265824
<b>XII. Other Income (including Prior Period Items)</b>	78465149	140878196	- In Savings Accounts	2109353820	2765513691
			- In Deposits Accounts	16583372774	13779817209
<b>XIII. Deposits and Advances</b>			c) Permanent Advance	1071500	897600
a) LTC Advance	393277	8466132			
b) Advances	24070956	81059292			
c) Remittances	----	1403768			
d) Advance out of Sponsored Projects, Plan, & Earmarked Fund	9146470	1485101097			
<b>XIV. Miscellaneous Receipts including Statutory Receipts</b>	54646603	10208628			
<b>XV. Any Other Receipts</b>	13428229	2103628332			
<b>TOTAL</b>	<b>28617950049</b>	<b>28771426350</b>	<b>TOTAL</b>	<b>28617950049</b>	<b>28771426350</b>

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

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

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



**UNIVERSITY OF DELHI**  
**PROVIDENT FUND ACCOUNT**  
**BALANCE SHEET AS ON 31st MARCH 2022**

						(Amount/Rs.)	
Previous Year 31.03.2021	Liabilities		Current Year 31.03.2022	Previous Year 31.03.2021	Assets		Current Year 31.03.2022
	<b>GPF</b>						
4249067659	Opening Balance	4472248899		2626990000	Investment (Bonds)		1717190000
620758979	Add: Subscriptions/repayment of advance in the year	590166494					
299685154	Add: Interest Credited	307012927					
(697253768)	Less: Advance/Withdrawal/Final settlement	(764951172)					
(9125)	Less: Adjustment relating to Previous yr.	(93164)		2373300000	Fixed Deposit with scheduled bank		3470600000
4472248899	Closing Balance		4604383984				
	<b>CPF</b>						
627923323	Opening Balance	554122893		125154406	Interest Accrued as on 31.03.2022		99316443
51614316	Add: Subscriptions & Contribution/repayment of advance in the year	35820376					
35816901	Add: Interest Credited	28041344			TDS receivable :		
(161231647)	Less: Advance/Withdrawal/Final settlement	(135153657)		2813917	-- CPF	1279904	
-	Less: Adjustment related to Previous Year	-			-- GPF	2315366	3595270
554122893	Closing Balance		482830956				
	<b>Interest Reserve</b>						
457538484	Opening Balance	488243666		100921878	--GPF	185227173	
30705182	Add: Excess of Income over Expenditure	-			--CPF	69529914	254757087
-	Less: (Excess of Expenditure over income)	(29999806)		285435257			
488243666	Closing Balance		458243860				
5514615458	<b>TOTAL</b>		5545458800	5514615458			5545458800

**ASSISTANT REGISTRAR (FIN.)**  
Assistant Registrar (Finance)  
University of Delhi  
Delhi-110007

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University of Delhi  
दिल्ली-110007 / Delhi-110007

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

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

**UNIVERSITY OF DELHI**  
**PROVIDENT FUND ACCOUNT**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022**

(Amount / Rs.)					
Previous Year 31.03.2021	Expenditure	Current Year 31.03.2022	Previous Year 31.03.2021	Income	Current Year 31.03.2022
	Interest Credited to:		379065331	Interest received on Investment & SB A/c	330803040
299685154	GPF Account	307012927	92251480	Interest accrued for the year	99316443
35816901	CPF Account	28041344	9125	Adjustment related to previous year (interest)	93164
3564	Bank Charges	3776	(105115135)	Interest accrued for previous years	(125154406)
30705182	Excess of Income over Expenditure	---	---	Excess of Expenditure over income	29999806
<b>366210801</b>	<b>Total</b>	<b>335058047</b>	<b>366210801</b>	<b>Total</b>	<b>335058047</b>

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**UNIVERSITY OF DELHI**  
**PROVIDENT FUND ACCOUNT**

**RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2021-22**

Receipts	(Amount / Rs.)	Payments	(Amount / Rs.)
Opening Balance as on 01/04/2021			
GPF A/c No.10851298435	100921878	GPF Adv./Withdrawal/Final Settlement	764951172
CPF A/c No.10851298457	285435257	CPF Adv./Withdrawal/Final Settlement	135153657
GPF Subscription	590166494	Investment during the year	3450800000
CPF Subscription & University Contribution	35820376	Bank Charges	3776
		Closing Balances:	
Investment Encashed	3263300000	GPF A/c No.10851298435	185227173
Interest Received	330021687	CPF A/c No.10851298457	69529914
<b>TOTAL</b>	<b>4605665692</b>	<b>TOTAL</b>	<b>4605665692</b>

  
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# NPS TIER-I ACCOUNT

## BALANCE SHEET AS AT 31st MARCH 2022

	Amount 31.03.21	Liabilities		Amount 31.03.22	Amount 31.03.21	Assets	(Amount / Rs.) Amount 31.03.22
		<b><u>NPS Tier-I Account :-</u></b>				<b><u>NPS Tier-I Account :-</u></b>	
14230965		Opening Balance	2585462		3513000	Investment	3603000
194930354		Add: Subscription + Univ. Contribution	270837777		116645	Interest accrued but not due	233344
(206575857)	2585462	Less: Amount transferred to NSDL	(271303559)	2119680	27428	TDS deducted on Flexi FD & FD	28058
		<b><u>Interest Reserve :-</u></b>					
3748552		Opening Balance	4379911		3308300	Balance at Bank Saving A/cs	3272223
631359	4379911	Add: Excess of Income over Exp.	637034	5016945			
	6965373	<b>TOTAL</b>		7136625	6965373	<b>TOTAL</b>	7136625

  
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(55)

**UNIVERSITY OF DELHI**


**NPS TIER-I ACCOUNT**

**INCOME & EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2021-22**

Amount 31.03.21	Expenditure	Amount 31.03.22	Amount 31.03.21	Income	(Amount / Rs.) Amount 31.03.22
212	Bank Charges	578	575272	Interest received on investment	531905
			(71338)	Interest accrued for the year 2020-21 but realized during 2021-22	(127637)
			127637	Interest accrued but not due	233344
631359	Excess of Income over Expenditure	637034			
631571	<b>TOTAL</b>	637612	631571	<b>TOTAL</b>	637612

  
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**UNIVERSITY OF DELHI**

**NPS TIER-I ACCOUNT**

**RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2021-22**

Amount 31.03.21	Receipts	Amount 31.03.22	Amount 31.03.21	Payments	(Amount / Rs.) Amount 31.03.22
15300134	Opening Balance as on 01/04/2021	3308300	3513000	Investment	1736000
194930354	Own Subscription & University Contribution	270837777	206575857	Withdrawal/Refund to NSDL	271303559
287396	Interest Received on investment	366943	212	Bank Charges	578
273485	Interest on Saving Bank A/c	153340			
2606000	Investment Encashed (F.D.)	1646000	3308300	Closing balance as on 31.03.2022	3272223
213397369	<b>TOTAL</b>	<b>276312360</b>	<b>213397369</b>	<b>TOTAL</b>	<b>276312360</b>

  
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**UNIVERSITY PRESS**

**BALANCE SHEET AS AT 31st MARCH 2022**

Amount in ₹

<b>FUNDS &amp; LIABILITIES</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1. <b>Capital</b>	2,47,624.00	2,48,273.00
2. <b>Current Liabilities :</b>		
(a) Payable to University of Delhi		
(i) Deduction from Salary	12,43,873.00	12,43,873.00
(ii) Inter Bank Transfer	1,73,95,000.00	1,73,95,000.00
(iii) Others	10,000.00	10,000.00
(b) Earnest Money	53,500.00	53,500.00
(c) Salary Payable	89,679.00	89,679.00
<b>TOTAL</b>	<b>1,90,39,676.00</b>	<b>1,90,40,325.00</b>
<b>ASSETS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1. Machinery, Furniture & Equipments	-	-
2. Amount Receivable	1,54,87,984.00	1,54,87,984.00
3. <b>Stock In Hand</b>		
(a) Raw Material	5,62,870.00	5,62,870.00
(b) Finished Goods	-	-
4. Work in Progress	-	-
5. Cash in Bank	29,70,620.00	29,71,269.00
6. Permanent Advance	-	-
7. Advance Contingency	-	-
8. Amount Receivable from University	18,202.00	18,202.00
against sale of assets		
<b>TOTAL</b>	<b>1,90,39,676.00</b>	<b>1,90,40,325.00</b>



O.S.D.

University Press

# UNIVERSITY PRESS

## PROFIT & LOSS ACCOUNT FOR THE YEAR 2021-22

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

  
**O.S.D.**  
**University Press**


**UNIVERSITY OF DELHI**  
**DELHI UNIVERSITY PRESS A/C NO. 10851295354**  
**RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31st MARCH, 2022**

Amount in ₹				
Receipts	Current Year	Previous Year	Payments	Current Year    Previous Year
I <u>Opening Balance</u>			I <u>Expenses</u>	-----
Bank Balance	2971269	2969731		
II <u>Receipts from Printing &amp; Binding work</u>			II <u>Other Administrative Expenses</u>	
a) Receipts against amount receivable account	-----	2187	Expenditure	649                      649
			III <u>Closing Balance</u>	
			Bank Balance	2970620                      2971269
Total	2971269	2971918		2971269                      2971918

  
**S.O. (Fin. XI)**  
 अनुभाग अधिकारी (वित्त शाखा-XI)  
 Section Officer (Finance-XI)  
 दिल्ली विश्वविद्यालय  
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**Joint Finance Officer**  
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**UNIVERSITY OF DELHI**  
**HALLS AND HOSTELS**  
**BALANCE SHEET AS AT 31st MARCH, 2022**

SOURCE OF FUNDS	Amount in ₹	
	Current Year	Previous Year
COURPUS/CAPITAL FUND	341842416	372343902
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	49932568	54419004
CURRENT LIABILITIES & PROVISIONS	51118268	30558579
<b>TOTAL</b>	<b>442893252</b>	<b>457321485</b>
<b>APPLICATION OF FUNDS</b>		
<b>Fixed Assets</b>		
Tangible Assets	30229767	31094954
Intangible Assets	6041	24247
Capital Works-In-Progress	-----	-----
<b>INVESTMENT FROM EARMARKED/ENDOWMENT FUNDS</b>		
Long Term	-----	-----
Short Term	14108114	13359004
<b>INVESTMENTS- OTHERS</b>	86020895	80311361
<b>CURRENT ASSETS</b>	300506405	310271850
<b>LOANS, ADVANCES &amp; DEPOSITS</b>	12076254	22314293
<b>MISCELLANEOUS EXPENDITURE</b>	(54224)	(54224)
<b>TOTAL</b>	<b>442893252</b>	<b>457321485</b>

  
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**Treasurer**  
कोषाध्यक्ष / Treasurer  
दिल्ली विश्वविद्यालय / University of Delhi  
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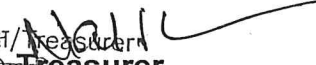
**UNIVERSITY OF DELHI**  
**HALLS AND HOSTELS**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022**

	Amount in ₹	
Particulars	Current Year	Previous Year
<b>(A) INCOME</b>		
Academic Receipts	33041975	22909215
Grants/Subsidies	138299309	131985546
Income From Investment	16023742	18222828
Interest Earned	1289901	1345130
Other Income	16463834	12771096
Prior Period Income	-----	-----
<b>Total (A)</b>	<b>205118761</b>	<b>187233815</b>
<b>(B) EXPENDITURE</b>		
Staff Payments & Benefits (Establishment Expenses)	107844719	114264706
Academic Expenses	-----	-----
Administrative and General Expenses	105732604	70061602
Transportation Expenses	343878	443985
Repair & Maintenance	9142141	6003639
Finance Costs	72828	48560
Depreciation	3841821	3731044
Other Expenses	-----	16186
Prior Period Expenses	10618128	(285401)
<b>Total (B)</b>	<b>237596119</b>	<b>194284320</b>
<b>Excess of Income over Expenditure/ (Expenditure over Income) (A-B)</b>	<b>(32477358)</b>	<b>(7050505)</b>
<b>Balance being Surplus/(Deficit) carried to Capital Fund</b>	<b>(32477358)</b>	<b>(7050505)</b>

  
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University of Delhi

  
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University of Delhi  
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**Treasurer**  
कोषाध्यक्ष/  
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**UNIVERSITY OF DELHI**  
**HALLS AND HOSTELS**  
**RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31st MARCH 2022**

Amount in ₹					
Receipt	Current Year	Previous Year		Payment	Current Year Previous year
<b>I. Opening Balance</b>				<b>I. Expenses</b>	
- Cash in Hand	61838	69906		(a) Establishment Expenses	105221303 116647820
- Bank Balance	85903695	91139124		(b) Academic Expenses	-----
- Imprest	164680	194872		(c) Administrative Expenses	94035753 64430255
- Deposit Account	278965197	277995721		(d) Transportation Expenses	343878 443985
- TDS on FDR's Interest	51614	58557		(e) Repairs & Maintenance Expenses	8996344 5954781
				(f) Prior Period Expenses	5640877 -----
II. Other Bank Balances/FDRs	203046	-----		II. (a) Payments against Earmarked Fund	7911952 11676467
III. Grants Received	136071320	144538885		(b) Payment against Projects	5197 627290
IV. Academic Receipts	29448526	15872665		III. Investments and Deposits made	6579808 10923488
V. Receipts against Earmarked/Endowment Funds	8174647	6264551		IV. Expenditure on Fixed Assets & Capital work-in-Progress	2441136 618165
VI. Interest Received	9143510	14844899		V. Finance Charges	75686 45676
VII. Income from Investments	12683413	9562326		VI. Deposits and Advances	454459 8737769
VIII. Other Income	18330094	13450284		VII. Other Payments	2700809 3980229
IX. Deposits and Advances	9857539	12559456		<b>VIII. Closing Balances</b>	
X. Any Other Receipts	4224551	2681703		- Cash in Hand	18344 61838
				- Bank Balance	75547864 85903695
				- Imprest	106262 164680
				- Deposit Account	283203997 278965197
				- TDS on FDR's Interest	----- 51614
<b>Total</b>	<b>593283670</b>	<b>589232949</b>		<b>Total</b>	<b>593283670 589232949</b>

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

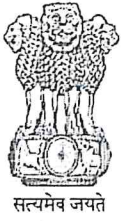
संयुक्त वित्त अधिकारी  
Joint Finance Officer  
दिल्ली विश्वविद्यालय  
University of Delhi

(63)

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

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





**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./9-44/डी.यू./2022-23/

दिनांक: 01.12.2022

सेवा में,

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

**विषय: वर्ष 2021-22 के लिए, दिल्ली विश्वविद्यालय, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन**

महोदया/महोदय,

मैं, दिल्ली विश्वविद्यालय, नई दिल्ली के वर्ष 2021-22 के प्रमाणित वार्षिक लेखे की प्रति उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित संसद के पटल पर रखने के लिए संलग्न करती हूँ।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को 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 2021-22 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।”

भवदीया,

संलग्नक: यथोपरि

— इस्लाम —

निदेशक (ए.एम.जी-III)

ए.एम.जी-III/एस. ए.आर./9-44/डी.यू./2022-23/256

दिनांक: 01.12.2022

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)

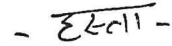
ए.एम.जी-III/एस. ए.आर./9-44/डी.यू./2022-23/

दिनांक: 01.12.2022

प्रति, प्रमाणित वार्षिक लेखे कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित महानिदेशक (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 of India  
on the Accounts of University of Delhi (DU) and its Maintained Institutions  
for the year ended 31<sup>st</sup> March 2022**

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

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

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

4. Based on our audit, we report that:

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

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

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

iv. We further report that:

**A. Balance Sheet**

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

**A.1.1 Designated/ Earmarked/Endowment funds (Schedule 2) – Rs. 1599.19 crore**

An amount of Rs. 478.20 crore has been transferred to Earmarked Funds during the year. As per Notes to Accounts No. 5, the amount pertains to unutilized Grants-in-aid including plan grants-in-aid of Rs. Rs. 337.19 crore (including interest of Rs. 187.90 crore) as on March 2022 pertaining to the period 2008-09 to 2017-18. As per Format of Accounts, the same should have been shown as liability as it is to be refunded to UGC. This has resulted in overstatement of Earmarked Funds (Schedule 2) and understatement of Current Liabilities & Provisions—unutilised grants-in-aid by Rs. 478.20 crore.



Against the correspondence made by DU (November 2021) to use the said plan funds for capital works no permission has been granted by UGC. Hence, the transfer of the said unutilised UGC plan grants to earmarked funds was not in order.

#### B. General

B.1 The following receivable amounts totaling Rs. 50.41 crore appearing in Schedule 8 of accounts are pending since long as mentioned below:

Sl No.	Advance Head	Amount pending as on 31.03.2022 (Rs. in lakh)	Period
1.	Plan Advance	2196.28	2007 to 2019
2.	MG Advance	1383.48	2006 to 2019
3.	Advance (Examination)	1290.81	2006 to 2019
4.	Advance (Examination)- SDC	12.54	2007 to 2019
5.	MG- Advance- SDC	2.12	2007 to 2019
6.	Miscellaneous Account	5.71	2008 to 2019
7.	Miscellaneous Account-SDC	0.74	2011 to 2019
8.	University Development Fund	148.30	2008 to 2019
9.	Advances of Foreign Student Register Account	0.60	2018-19
	<b>Total</b>	<b>5040.58</b>	

The above advances pending since 2006 may be recovered/adjusted at the earliest.

#### C. University Press Account

##### Funds & Liabilities – Rs.1.90 crore

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

University replied that more than 20 years earlier a sum of Rs.1.74 crore was released to University Press for its subsistence. Being so early period, the documents could not be traced. Since the Press is not in existence, the merger of Assets & Liabilities of University Press has been approved by the Competent Authority. The Final necessary adjustment/merger of the University Press will be made in the Financial Year 2022-23

#### D. Grants in aid

As per the accounts, University of Delhi received grants-in-aid of Rs. 670.13 crore {Recurring/Salary Grant: Rs. 653.13 crore and Capital Grant: Rs. 7.00 crore and Rs. 10.00 crore (EWS)} during 2021-22. It had an opening balance of Rs. 91.47 crore (Recurring/Salary Grant: Rs. 59.76 crore and Capital Grant: Rs. 31.71 crore) as on 1 April 2021. Out of total amount of Rs. 761.60 crore, it utilized Rs. 722.61 crore (Recurring/Salary Grant: Rs. 696.87 crore, Capital Grant: Rs. 15.74 crore and EWS Rs. 10.00 Crore) leaving a balance of Rs. 38.99 crore (Recurring/Salary Grant: Rs. 16.09 crore, Capital Grant: Rs. 22.90 crore) as on 31 March 2022.

The University also received grant-in-aid of Rs. 238.04 lakh under Specific schemes during the year. It utilized Rs. 56.29 lakh (Revenue: Rs. 41.12 lakh Capital: Rs. 15.17 lakh) leaving a balance of Rs. 181.75 lakh as on 31.03.2022.

## Part-II

### Maintained Institutions

#### Introductory

During 2021-22, the University of Delhi had 13 institutions (hereinafter referred to as Maintained Institutions), which formed an integral part of the University according to its Statutes. The Maintained Institutions were mainly financed by grants from UGC for maintenance purposes and for specific schemes/projects. The Institutions were partly financed by the University of Delhi and partly by the Union Government (Ministry of Health and Family Welfare or Ministry of Agriculture). Other sources of receipts of these institutions were fees realised from students, rent of the buildings, receipts from auxiliary services, etc. The University was maintaining the following 13 Institutions:

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

#### Comment on Accounts:

#### 1. Agricultural Economics Research Centre

##### A. Grants-in-Aid

The Agricultural Economic Research Centre, University of Delhi received grants in aid of Rs. 150.00 lakh from the Ministry of Agriculture & Farmers Welfare during the year 2021-22. It had an opening balance of Rs. 31.60 lakh as on 1<sup>st</sup> April 2021 along with interest earned of Rs. 0.46 lakh and other income of Rs. 0.01 lakh during the year. Out of the total fund of Rs.182.07 lakh it utilized Rs.177.55 lakh, leaving a balance of Rs. 4.52 lakh as on 31<sup>st</sup> March 2022.

#### 2. Aryabhatta College

##### A. Grants-in-Aid

During the year 2021-22, the college received Grants-in-aid of Rs. 41.06 crore. It had an opening balance of Rs. 74.75 crore and earned interest of Rs. 5.54 crore. Out of the total fund of

Rs. 121.35 crore, the college utilized Rs. 29.28 crore leaving an unspent balance of Rs. 92.07 crore as on 31<sup>st</sup> March 2022.

### 3. Dyal Singh College

#### A. Balance sheet

##### A.1 Assets

##### A.1.1 Current Assets (Schedule 7)- Rs. 31.78 crore

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

(Amount in Rs.)

Account No.	Balance at the bank as on 31.03.2022 as per Bank Certificate	Balance as on 31.03.2022 as per Bank Reconciliation Statement	Difference in bank balance
66013734119	28589053.27	29651274	(-)10,62,221.19
66013734266	28283196.88	28304041.88	(-)68775

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

#### B. Income & Expenditure Account

##### B.1 Income

##### B.1.1 Grant/Subsidies (Schedule-10)-Rs. 72.66 crore

In the accounts (Schedule-10) deficit of Rs 5.38 crore has been shown under Non-Plan in grant-in-aid. The same has been shown as minus figure under Current liabilities.

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 same needs to be met from the internal accruals... This wrong treatment by the college has resulted in understatement of Current Liabilities & Provisions and overstatement of Capital Fund by Rs. 5.38 crore.

#### C. GPF Accounts

##### C.1 Investment – Rs. 53.18 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 45 lakh) which have matured on 27.01.2016 and 01.06.2016 respectively but the amount has not been received. As the amount has not been received since 2015-16 and 2016-17 respectively, necessary provision should have been made in the accounts. 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.



## **C.2 General**

College has not received interest of Rs. 40.54 lakh for the period 2014-15 to 2021-22 on investment in bonds of Punjab State Industrial Development Corporation (PSIDC) and Punjab Financial Corporation (PFC). The same needs to be disclosed in the Notes to Accounts..

### **D. Grants-in-aid**

Dyal Singh College received grant-in-aid of Rs.57.15 crore during the year 2021-22. It had an opening balance of Rs. 11.73 crore. Out of total grant of Rs. 68.88 crore, College has refunded an amount of Rs. 1.57 crore and utilized Rs. 67.31 crore leaving NIL balance as on 31.03.2022.

## **4. Dyal Singh Evening College**

### **A. Grants-in-aid**

The college is mainly financed by University Grants Commission. During the year 2021-22, Dyal Singh Evening College received grants of Rs.1706.48 lakh (Non-Plan). It had an opening balance of Rs. 1249.12 lakh (Plan: Rs 107.31 lakh and Non-Plan: Rs.1141.81 lakh). Out of the total available funds, of Rs. 2955.60 lakh it utilized Rs.2487.07 lakh (Plan: Nil, Non-Plan: Rs.2487.07 lakh) and refunded amount of Rs. 258.59 lakh to U.G.C, leaving a balance of Rs. 209.94 lakh (Plan: Rs.107.31 lakh and Non-Plan: Rs. 102.63 lakh) as on 31 March 2022.

## **5. Kirori Mal College**

### **A. Income & Expenditure Account**

#### **A.1 Income**

##### **A.1.1 Grants/Subsidies (Schedule 10)-Rs. crore**

In the accounts (Schedule 10) deficit of Rs. 1.01 crore on account of excess expenditure under non-plan has been netted off with the unutilized plan grant of Rs. 61.10 lakh and balance amount of Rs. 40.16 lakh has been shown as receivable under Loans & Advances..

This treatment is contrary to the format of Accounts prescribed by MoE. As per the format of accounts if the expenditure is more than the available grant the grant utilised for revenue expenditure is to be restricted to the available grants. Thus KMC was required to show NIL balance under Non plan grant instead of deficit of Rs. 1.01 crore. This wrong treatment by KMC has resulted in overstatement of Loans, Advances & Deposits by Rs. 40.16 lakh, understatement of Current Liabilities & Provisions by Rs. 61.10 lakh (unutilized plan grant), understatement of Current Liabilities & Provisions –interest income to be refunded to UGC Rs. 21.92 lakh and overstatement of Capital Fund by Rs. 123.18 lakh.

### **B. Grants-in-aid**

During the year 2021-22, Kirori Mal College received grant-in-aid of Rs. 64.62 crore. It had an opening balance of Rs. 5.31 crore . Out of the total funds of Rs 69.93 crore college utilized Rs. 69.32 crore (Non Plan grant fully utilized) leaving a balance of Rs. 0.61 crore (plan grant) as on 31<sup>st</sup> March 2022.

KMC's Hostel received grant-in-aid of Rs. 2.21 crore. It had an opening balance of Rs. 1.89 crore of previous year. Out of the total funds of Rs. 4.10 crore, an amount of Rs. 1.03 crore was utilized during the year 2021-22 leaving an unspent balance of Rs. 3.07 crore as on 31<sup>st</sup> March 2022.

## **6. Miranda House**

**A. Balance Sheet**

**A.1 Liabilities**

**A.1.1 Current Liabilities & Provision (Schedule 3) – Rs. 231.45 crore**

The above does not include interest amounting to Rs. 45.74 lakh earned on Grants-in-aid salary account and FDRs from salary grants of college which is refundable to UGC. This has resulted in overstatement of Income by Rs. 45.74 lakh.

The interest income for the year 2018-19, 2019-20 and 2020-21 amounting to Rs. 1.13 crore, Rs. 2.20 crore and Rs. 21.22 lakh respectively have also not been refunded to the UGC nor the liability for the same has been created despite being pointed out in the respective SARs.

This has resulted in understatement of Current Liabilities & Provisions and overstatement of Capital Fund by Rs. 4.00 crore (2018-19: Rs. 1.13 crore, 2019-20: Rs. 2.20 crore, 2020- 21: Rs. 21.22 core and 2021-22 : Rs. 45.74 lakh).

**B. Grants-in-Aid**

During the year 2021-22, Miranda House College received Grants-in-aid of Rs. 65.37 crore. It had an opening balance of Rs. 6.31 crore and adjustment of Rs. 7.60 lakh . Out of the total fund of Rs. 71.76 crore, college utilized Rs. 66.04 crore leaving unutilized grant-in-aid of Rs. 5.72 crore as on 31 March 2022.

Miranda House Hostel received grant of Rs. 1.39 crore. It had an opening balance of Rs. 72.02 lakh of previous year. Out of the total grant of Rs. 2.11 crore, an amount of Rs. 1.22 crore was utilized during the year 2021-22, leaving an unspent balance of Rs. 88.74 lakh as on 31<sup>st</sup> March 2022.

**7. Ramanujan College**

**A. Grants-in-aid**

During the year 2021-22, College received grants in aid of Rs. 34.61 crore. It had an opening balance of Rs. 17.99 crore as on 1<sup>st</sup> April 2021 and interest income of Rs. 1.79 crore during the year. Out of the total fund of Rs. 54.39 crore, it utilized Rs.26.43 crore, leaving an unspent balance of Rs. 27.96 crore as on 31<sup>st</sup> March 2022.

The college also received specific grant of Rs. 1.51 crore (0.3 crore Govt. of India and 1.20 crore for Building purpose). It had an opening balance of Rs. 1.39 crore and interest income of Rs. 0.13 crore. Out of the total fund of Rs. 3.03 crore, the college utilized Rs. 0.46 crore, leaving an unspent balance of Rs. 2.57 crore as on 31<sup>st</sup> March 2022.

**8. Ram Lal Anand College**

**A. Grants-in-Aid**

The college has an opening balance of grants-in-aid of Rs. 29.62 crore as on 1<sup>st</sup> April 2021 and received grants-in-aid of Rs. 37.68 crore during the year. It had income accrued Rs. 0.24 crore and adjustment of Rs. 0.76 crore. Out of the total fund of Rs. 68.30 crore, the college utilized Rs. 29.81 crore, leaving an unspent balance of Rs. 38.49 crore as on 31<sup>st</sup> March 2022.

**9. Vallabbhai Patel Chest Institute**

**A. Balance Sheet**

**A.1 Assets**

#### **A.1.1 Fixed Assets (Schedule 4) - Rs. 12.98 crore**

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

#### **B. Grant-in-aid**

During 2021-22, Vallabhbhai Patel Chest Institute, New Delhi has received a total grants-in-aid Rs. 61.09 crore. It had an opening balance of Rs. 8.13 crore as on 1<sup>st</sup> April 2021. Out of the total funds of Rs. 69.22 crore, the institute utilized Rs. 59.40 crore and refunded an amount of Rs. 1.55 crore to the Ministry, leaving a balance for Rs. 8.27 crore as on 31<sup>st</sup> March 2022.

### **10. University College of Medical Sciences**

#### **A. Balance Sheet**

##### **A.1 Liabilities**

##### **A.1.1 Current Liabilities & Provisions (Schedule 3) – Rs. 568.03 crore**

The above does not includes liabilities of Rs. 134.03 lakh (2019-20: Rs. 43.35 lakh, 2020-21: Rs. 64.77 lakh and 2021-22: Rs. 25.91 lakh) on interest earned on Grants in aid which is to be refunded to UGC. This has resulted in understatement of Current Liabilities & Provision and overstatement of Capital Fund by Rs. 134.03 lakh.

#### **B. Grants-in-aid**

During the year 2021-22, University College of Medical Sciences (UCMS), University of Delhi received grants-in-aid of Rs. 168.02 crore and has an opening balance of Rs. 13.64 crore. It had other income and adjustment of Rs. 0.33 crore. Out of the total fund of Rs. 181.99 crore, the UCMS refunded Rs. 1.94 crore to UGC, transferred Rs. 0.57 crore to Earmarked Fund and utilized Rs. 166.55 crore leaving an unspent balance of Rs. 12.93 crore as on 31<sup>st</sup> March 2022.

### **11. School of Open Learning**

#### **A. Grants-in-Aid**

The School of Open Learning is a maintained institution of Delhi University. During the year 2021-22, the school did not receive any grant from the University Grant Commission.

### **12. Deshbandhu College**

#### **A. Balance Sheet**

##### **A.1 Assets**

##### **A.1.1 Fixed Assets (Schedule 4) - Rs. 18.71 crore**

The college is in possession of land measuring 10.34 acres, which is freehold. However, the value of land has not been taken in the accounts. This is being pointed out in the report since 2019-20 but remedial action has not been taken by the college. The cost of the land was not furnished to audit.

#### **B. Income & Expenditure Account**

##### **B.1 Income**

##### **B.1.1 Grants/Subsidies (Schedule 10)-Rs. 83.36 crore**



As per the format of accounts prescribed by Ministry of Education the grant utilized for revenue expenditure is to be shown in this Schedule. In case the revenue expenditure is more than the available grant, the revenue expenditure met from grant should be restricted to the available grant resulting in unutilized grant-in-aid as Nil. The presumption in such cases is that the excess expenditure is met from internally generated resources.

Deshbandhu College instead of restricting the the revenue expenditure met from the non-salary grant to the available grant (Rs. 60 lakh) has shown expenditure of Rs. 83.76 lakh against this grant resulting in minus unutilized grant-in-aid of Rs. 23.76 lakh in the above schedule.

This has resulted in depiction of excess grants/subsidies in the above schedule by Rs. 23.76 lakh with consequent overstatement of Capital Fund and understatement of Current Liabilities & Provisions-unutilised grant-in-aid by Rs. 23.76 lakh (unutilized Salary & Pension grant of Rs. 10.17 crore has been netted with the deficit Non salary grant of Rs. 23.76 lakh and balance of Rs. 9.93 crore has been shown as unutilized grants in the accounts).

#### **C. General**

During the year 2021-22 college has capitalized amount of Rs. 13.34 crore (2015-16 Rs. 10.32 crore and 2018-19 Rs. 3.02 crore) given to RITES Ltd. 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, the utilization certificate is yet to be received from RITES. This needs to be disclosed in the Notes to Accounts. Further the depreciation has been charged for the Current year only. As the building has been put to use in 2019-20 the depreciation need to be charged for the year 2019-20 and 2020-21 also. This has resulted in understatement of Depreciation with consequent overstatement of Capital Fund and Fixed Assets by Rs. 53.36 lakh {(2 % of 13.34 crore)\*2}.

#### **D. Grants-in-Aid**

The Deshbandhu College, University of Delhi received grants in aid of Rs. 82.60 crore. It had an opening balance of Rs. 15.99 crore as on 1<sup>st</sup> April 2021. Out of the total grant of Rs. 98.59 crore it utilized Rs. 83.12 crore (Revenue expenditure salary & pension Rs. 82.52 crore and non-salary Rs. 0.60 crore) and amount of Rs. 5.30 crore was refunded to UGC, leaving an unspent balance of Rs. 10.17 crore as on 31<sup>st</sup> March 2022.

However, in the accounts unutilized grant-in-aid of Rs. 9.93 crore has been shown which needs to be rectified. (comment No. B.1.1).

### **13. College of Vocational Studies**

#### **A. Balance Sheet**

##### **A.1 Assets**

##### **A.1.1 Current Assets (Schedule 7) – Rs. 61.35 crore**

Total 19 bank accounts were maintained by CVS for various purposes. Out of 19 bank accounts only 5 banks accounts were depicted in the above schedule accounts. As of March 2022, there was an outstanding balance of Rs. 1.18 crore in the remaining bank accounts, which has not been taken in the above schedule. This has resulted in understatement of Current Assets and Capital Fund/Earmarked Funds (as some bank accounts are for specific receipts) by Rs. 1.18 crore.

#### **B. Grants-in-aid**

College of Vocational Studies, University of Delhi received Grants-in-aid of Rs. 23.00 crore from UGC during the financial year 2021-22. It had opening balance of grant-in-aid of Rs.

28.09 crore as on 1 April 2021, interest income of Rs. 1.01 crore during 2021-22. Out of the total funds of Rs. 52.10 crore, the College utilized Rs. 25.34 crore and refunded Rs. 2.00 crore to UGC leaving a balance of Rs. 24.76 crore as on 31<sup>st</sup> March 2022.

#### **Management Letter**

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

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

vi. In our opinion and to the best of our information and according to the explanation given to us, the financial statements of University of Delhi and its Maintained Institutions, read together with the Significant Accounting Policies and Notes on Accounts and subject to significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:

a. in so far as they relate to the Balance Sheet of the state of affairs of the University of Delhi and its Maintained Institutions as at 31 March 2022; and

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

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

**Director General of Audit  
Central Expenditure**

**Place: New Delhi**

**Date:**

## Annexure to Audit Report

### 1. Adequacy of Internal Audit System

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

- The DU has its own internal audit department. Out of total 35 units, only 9 units were planned out of which 7 units were audited during 2021-22.
- 52 paras were settled during the year and 269 paras were still outstanding as on 31.03.2022.
- The internal audit of the Vallabh Bhai Patel Chest Institute was conducted by the Ministry of Health & Family Welfare upto 2020-21. The internal audit of the remaining 12 maintained Institutions by the University of Delhi is in arrears as detailed below:

Sr. No.	Name of the Maintained Institutions	Audited upto
1.	Aryabhatta College	2021-22
2.	Ramanujan College	2012-13
3.	School of Open Learning	2011-12
4.	University College of Medical Sciences	2014-15
5.	College of Vocational Studies	2014-15
6.	Dyal Singh College (Evening)	2021-22
7.	Agricultural Economic Research Centre	2019-22
8.	Deshbandhu College	2012-13
9.	Dyal Singh College (Morning)	2021-22
10.	Miranda House	2021-22
11.	Kirori Mal College	2014-15
12.	Ram Lal Anand College	2013-14

### 2. Adequacy of Internal Control System

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

- Follow up action on the Bank Reconciliation Statement to reconcile the pending unreconciled amounts is required.
- There are 10 disciplinary cases pending against staff (Teaching and Non- Teaching) as on 31.03.2022.
- Library books amounting to Rs 4.27 lakh pertaining to 3 libraries of North Campus were unreturned as on 31.03.2022.

#### Agricultural Economics Research Centre

- The post of the Director of the AERC was vacant since 01.02.2006.
- AERC has not maintained Advance Register., TA and LTC Register and Grant-in-aid Register.

#### College of Vocational Studies

- The monitoring of the external audit objections is not effective as 25 paras of external audit conducted up to 2014-15 were outstanding as on 31.03.2022.

#### Aryabhatta College



- The monitoring of the external audit objections is not effective as 23 audit paras for the period 2014-21 were outstanding as on 31.03.2022.

#### **Desh Bandhu College**

- The monitoring of the external audit objections is not effective as 21 paras pertaining to the period 2013-20 are pending as on 31<sup>st</sup> March 2022.

#### **Dyal Singh College (Morning)**

- The monitoring of the external audit objections is not effective as 34 paras of external audit were outstanding as on 31.03.2022.
- As per the Provisions the Governing Body shall meet once in every quarter but the meetings of the Governing body of the college were not held as per the provisions.

#### **Kirori Mal College**

- Physical verification of Land and Building never conducted by the college.
- Non conduct of internal Audit since 2015-16.

#### **Miranda House College**

- Non submission of utilisation certificate by the College to UGC.

#### **School of Open Learning**

- Non adjustment of advances of Rs. 6.11 lakh pertaining to the period from May 2013 to February 2018.
- The monitoring of the external audit objections is not effective as 16 paras pertaining to the period from 2014-15 to 2020-21 were outstanding as on 31 March 2022.

#### **University College of Medical Sciences**

- Completion certificate in respect of completed capital works have not been obtained despite lapse of more than seven years.
- The monitoring of the external audit objections is not effective 13 paras of statutory audit pertaining to the period from 2007-08 to 2020-21 are outstanding as on 31 March 2022.

### **3. System of physical verification of fixed assets**

- The physical verification of fixed Assets of University of Delhi has been done upto 31.03.2022.
- **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	2021-22	2018-19
2.	Ramanujan College	2021-22	2020-21
3.	School of Open Learning	2021-22	2015
4.	University College of Medical Sciences	2021-22	2021-22
5.	College of Vocational Studies	2020-21	June 2018

6.	Dyal Singh College (Evening)	2020-21 (except Land & Building)	2021-22
7.	Agricultural Economic Research Centre	August 2021	December 2021
8.	Vallabhbhai Patel Chest Institute	2021-22 (Land & Building) 2018-19 (Computer and Accessories) 2018-19 (Furniture and fixtures)	2019-20
9.	Deshbandhu College	2003-04 Computer and accessories has been conducted upto 04.10.2018.	2019-20
10.	Miranda House	2021-22	June 2018
11.	Kirori Mal College	August 2021	2022
12.	Ram Lal Anand	2021-22	2019-20
13.	Dyal Singh College (Morning)	Not furnished to audit	2020-21

#### 4. System of Physical Verification of inventory

- Physical verification of stationery and consumable items has been conducted for the year 2021-22 and no discrepancy was found.
- Physical verification of library Books and Publication (South Campus) was conducted upto 31.03.2022. Physical verification of library Books and Publication (North Campus) was not conducted for the year 2021-22.
- Out of 13 MIs the physical verification of inventory has been done up to 2021-22 by 10 MIs. Deshbandhu College & College of Vocational Studies have done physical verification up to 2020-21 whereas VPCI has no system of physical verification of inventories like stationery and consumables.

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

- As per Accounts, no payment over six months in respect of statutory dues was outstanding as on 31.03.2022 except Labour Cess (statutory dues) of Rs. 2.21 lakh in respect of College of Vocational Studies was outstanding since February 2021.