



# दिल्ली विश्वविद्यालय University of Delhi

Appendix-V  
Resolution No. 27  
EC dated 29.10.2021

संलग्नक संख्या/Annexure No.....  
मद संख्या/Item No.....  
ई.सी. की तिथि/Date of EC 29.10.21

वार्षिक लेखा एवं लेखा परीक्षा रिपोर्ट  
ANNUAL ACCOUNTS AND AUDIT REPORT  
2019-2020



UNIVERSITY OF DELHI  
**ANNUAL ACCOUNTS FOR THE YEAR 2019-20**

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**UNIVERSITY OF DELHI**  
**BALANCE SHEET AS AT 31<sup>st</sup> MARCH, 2020**

| Particulars                                 | Schedule | Current Year       | Amount in ₹<br>Previous Year |
|---|----------|--------------------|------------------------------|
| <b>SOURCES OF FUNDS</b>                     |          |                    |                              |
| CORPUS/CAPITAL FUND                         | 1        | (21689232544)      | (16300485154)                |
| DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS      | 2        | 8747162952         | 7679054711                   |
| CURRENT LIABILITIES & PROVISIONS            | 3        | 35553633997        | 29980071347                  |
| <b>TOTAL</b>                                |          | <b>22611564405</b> | <b>21358640904</b>           |
| <b>APPLICATION OF FUNDS</b>                 |          |                    |                              |
| <b>FIXED ASSETS</b>                         |          |                    |                              |
| Tangible Assets                             | 4        | 3537042788         | 3702203920                   |
| Intangible Assets                           |          | 1017670            | 1398111                      |
| Capital Works-in-Progress                   |          | 122872429          | 122872429                    |
| INVESTMENT FROM EARMARKED / ENDOWMENT FUNDS | 5        | 883083000          | 883083000                    |
| INVESTMENT – OTHERS                         | 6        | -----              | -----                        |
| CURRENT ASSETS                              | 7        | 14983967956        | 13743862296                  |
| LOANS, ADVANCES & DEPOSITS                  | 8        | 3083580561         | 2905221148                   |
| <b>TOTAL</b>                                |          | <b>22611564405</b> | <b>21358640904</b>           |

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**Joint Registrar (Fin.)**  


  
**Finance Officer**

  
**Treasurer**

**UNIVERSITY OF DELHI**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2020**

| Particulars  | Schedule | Current Year       | Amount in ₹<br>Previous Year |
|--|----------|--------------------|------------------------------|
| <b>INCOME</b>  |          |                    |                              |
| Academic Receipts  | 9        | 1042341319         | 920718581                    |
| Grants / Subsidies   | 10       | 5706460022         | 5265660407                   |
| Income from Investment   | 11       | 27271669           | 52734780                     |
| Interest Earned  | 12       | 15030915           | 57188754                     |
| Other Income   | 13       | 106317304          | 83506316                     |
| Prior Period Income  | 14       | ----               | ----                         |
| <b>TOTAL (A)</b>   |          | <b>6897421229</b>  | <b>6379808838</b>            |
| <b>EXPENDITURE</b>   |          |                    |                              |
| Staff Payments & Benefits (Establishment expenses)                                 | 15       | 10581371046        | 6681419208                   |
| Academic Expenses  | 16       | 427504772          | 562118283                    |
| Administrative and General Expenses  | 17       | 782505609          | 908848745                    |
| Transportation Expenses  | 18       | ----               | 10080                        |
| Repairs & Maintenance  | 19       | 179902718          | 199746212                    |
| Finance costs  | 20       | 207420             | 156089                       |
| Depreciation   | 4        | 399715568          | 442567008                    |
| Expenditure on Grants, Subsidies etc.  | 21       | 142885040          | 145980806                    |
| Prior Period Expenses  | 22       | 683230             | 1298098067                   |
| Decrease in Stock  |          | 6629445            | 3295165                      |
| <b>TOTAL (B)</b>   |          | <b>12521404847</b> | <b>10242239664</b>           |
| Balance being excess of Income over Expenditure/ (Expenditure over Income) (A- B ) |          | (5623983619)       | (3862430826)                 |
| Transferred to / from Designated Fund  |          |                    |                              |
| Balance being Surplus/(Deficit) carried to Capital Fund                            |          | (5623983619)       | (3862430826)                 |

Significant Accounting Policies

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Contingent Liabilities and Notes to Accounts

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

*[Signature]*  
Finance Officer

*[Signature]*  
Treasurer



**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2020**

|  |          | Amount in ₹          |                      |
|--|----------|----------------------|----------------------|
| <b>SCHEDULE 1 - CORPUS/CAPITAL FUND</b>  |          | <b>Current Year</b>  | <b>Previous year</b> |
| Balance at the beginning of the year   |          | (16300485154)        | (12634827345)        |
| Add: Contributions towards Corpus/Capital Fund - Plan A/c  |          | ----                 | ----                 |
| Add: Contributions towards Corpus/Capital Fund   |          | ----                 | ----                 |
| Add: Grants from UGC, Government of India and State Government   |          |                      |                      |
| to the extent utilized for capital expenditure   |          |                      |                      |
| (a) Plan Accounts  | 1962696  |                      | 55298928             |
| (b) Non-Plan Accounts (salary/Recurring grant)   | 72895450 |                      | 79959314             |
| (c) Non-Plan Accounts(Capital Assets)  | 83892717 | 158750863            | 30384385             |
| Add: Assets Purchased out of Earmarked Funds   |          |                      | 165642627            |
| (a) Miscellaneous Accounts   | 14247900 |                      | 15096229             |
| (b ) Other Earmarked Funds   | 52720896 | 66968796             | 4654189              |
| Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution                            |          |                      | 19750418             |
| Add: Assets Donated/Gifts Received   | 60       |                      | 785                  |
| Add: Assets of Project Closed  | 8529436  |                      | 14486860             |
| Add: Adjustment related to previous year(SDC)  | 1062234  | 9591730              | ----                 |
|  |          |                      | 14487645             |
| Less: W.D.V. of Assets disposed off during the year  |          | (75160)              | (3107673)            |
| Add: Excess of Income over expenditure/(Excess of Expenditure Over income) transferred from the Income & Expenditure |          | (5623983619)         | (3862430826)         |
| <b>Balance at the year end</b>   |          | <b>(21689232544)</b> | <b>(16300485154)</b> |

  
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UNIVERSITY OF DELHI  
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2020

SCHEDULE 2 - DESIGNATED/EARMARKED/ENDOWMENT FUNDS

Amount in ₹

| Particulars  | Funds wise breakup |                |                  |                   | Total             |                   |
|--|--------------------|----------------|------------------|-------------------|-------------------|-------------------|
|  | Misc. A/c          | Publication    | Endowment Funds  | Other Earmarked   | Current Year      | Previous Year     |
| <b>A.</b>  |                    |                |                  |                   |                   |                   |
| a) Opening balance   | 838217219          | 6280670        | 908471328        | 5926085494        | 7679054711        | 6812347938        |
| b) Additions during the year                               |                    |                |                  |                   | -                 | 2810714           |
| (i) Income from investments made of the fund               | 25456258           | 300395         | 42537441         | 49514265          | 117808359         | 277041117         |
| (ii) Accrued Interest on Investments/Advance               | 36195832           | 103175         | 21703256         | 173251178         | 231253441         | 159211572         |
| (iii) Interest on Savings Bank a/c                         | 1044329            | 19120          | 1292459          | 14197671          | 16553579          | 8025623           |
| (iv) Other additions (specify nature)                      | 239975295          | 1230           | 527564           | 826709793         | 1067213882        | 828117695         |
| <b>Total(A)</b>  | <b>1140888933</b>  | <b>6704590</b> | <b>974532048</b> | <b>6989758401</b> | <b>9111883972</b> | <b>8087554659</b> |
| <b>B.</b>  |                    |                |                  |                   |                   |                   |
| <b>Utilization/Expenditure towards objectives of funds</b> |                    |                |                  |                   |                   |                   |
| ii) Capital Expenditure                                    | 14247900           | ----           | ----             | 52720896          | 66968796          | 19750418          |
| ii) Revenue Expenditure                                    | 203343967          | ----           | 13640904         | 80767353          | 297752224         | 388749530         |
| <b>Total(B)</b>  | <b>217591867</b>   | <b>0</b>       | <b>13640904</b>  | <b>133488249</b>  | <b>364721020</b>  | <b>408499948</b>  |
| <b>Closing balance at the year end (A-B)</b>               | <b>923297066</b>   | <b>6704590</b> | <b>960891144</b> | <b>6856270152</b> | <b>8747162952</b> | <b>7679054711</b> |
| <b>Represented by</b>                                      |                    |                |                  |                   |                   |                   |
| <b>Cash And Bank Balances</b>                              |                    |                |                  |                   |                   |                   |
| Current Accounts   | 18535545           |                |                  |                   | 18535545          | 12912664          |
| Saving Accounts  | 51229082           | 1184875        | 98801352         | 598990997         | 750206306         | 425422134         |
| Investments  | 18000000           | 300000         | 319800000        | 544900000         | 883000000         | 883000000         |
| Fixed Deposit  | 785248625          | 5075325        | 516043486        | 5443814088        | 6750181524        | 6095826020        |
| Interest accrued but not due                               | 36195832           | 79047          | 21703256         | 173731384         | 231709518         | 160242318         |
| Shares   | ----               | ----           | 83000            | ----              | 83000             | 83000             |
| Other Loan & Advances                                      | 7691353            | ----           | ----             | 45603382          | 53294735          | 39801488          |
| Loan from UDF to Misc                                      | ----               | ----           | ----             | ----              | ----              | 30000000          |
| LC Margin  | ----               | ----           | ----             | ----              | ----              | ----              |
| Electricity Deposits                                       | ----               | ----           | ----             | 9409500           | 9409500           | 9409500           |
| TDS's refundable   | 6483435            | 65343          | 4460050          | 39820801          | 50829629          | 24027612          |
| Maintenance grant a/c                                      | (86805)            | ----           | ----             | ----              | (86805)           | (1670025)         |
| <b>Total</b>   | <b>923297066</b>   | <b>6704590</b> | <b>960891144</b> | <b>6856270152</b> | <b>8747162952</b> | <b>7679054711</b> |

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

*[Signature]*  
Finance Officer

*[Signature]*  
Treasurer



**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2020**

**SCHEDULE 2A - ENDOWMENT FUNDS**

|                  |   |                                 |                            |  |                 |                                |   |   |                                  |                             | Amount in ₹      |
|------------------|---|---------------------------------|----------------------------|--|-----------------|--------------------------------|---|---|----------------------------------|-----------------------------|------------------|
| 1.<br>Sr.<br>No. | 2. Name of the Endowment  | 3. Opening Balance<br>Endowment | 4. Accumulated<br>Interest | 5. Additions during the Year<br>Endowment<br>(Misc.Recei<br>pts) | 6. Interest     | 7. Total<br>Endowment<br>(3+5) | 8. Accumulate<br>d<br>Interest<br>(4+6) | 9. Expenditure on<br>the<br>object during<br>the year | 10. Closing Balance<br>Endowment | 11. Accumulated<br>Interest | Total<br>(10+11) |
| 1                | Sir Shankar Lal Instt. Of Music (298355)                          | 2422949                         | 344636                     | 137195   | 68374           | 2560144                        | 413010                                  | 38160   | 2560144                          | 374850                      | 2934994          |
| 2                | Shri Sri Ram Chair in Physics 25456258                            | 7556240                         | 2779370                    | 519244   | 225811          | 8075484                        | 3005181                                 | 0   | 8075484                          | 3005182                     | 11080666         |
| 3                | Shri Shankar Lal Chair in Chemistry (298402)                      | 8423532                         | 3105820                    | 519298   | 276208          | 8942830                        | 3382028                                 | 30  | 8942830                          | 3381998                     | 12324828         |
| 4                | IFC Chair in Faculty of Mgmt. studies (298683)                    | 15048157                        | 5536170                    | 1111483  | 385284          | 16159640                       | 5921454                                 | 0   | 16159640                         | 5921454                     | 22081094         |
| 5                | SP Jain Advanced Mgmt. Research (299041)                          | 2078821                         | 695072                     | 100748   | 90139           | 2179569                        | 785211                                  | 1   | 2179569                          | 785211                      | 2964780          |
| 6                | Pt. Man Mohan Nath Dhar (298956)                                  | 1346119                         | 494789                     | 75895  | 56699           | 1422014                        | 551488                                  | 0   | 1422014                          | 551488                      | 1973502          |
| 7                | Professorship in Economics (298741)                               | 13875946                        | 5243848                    | 847150   | 515852          | 14723096                       | 5759700                                 | 0   | 14723096                         | 5759700                     | 20482796         |
| 8                | Publication of Orient Insect (299416)                             | 585717                          | 199496                     | 36856  | 18203           | 622573                         | 217699                                  | 0   | 622573                           | 217699                      | 840272           |
| 9                | DU Endowment Fund (299733)  | 252474411                       | 54344979                   | 15467369   | 7427164         | 267941780                      | 61772143                                | 2158100   | 267941780                        | 59614043                    | 327555823        |
| 10               | Pt. Man Mohan Krishan Kaul (299880)                               | 1606344                         | 588179                     | 85512  | 75322           | 1691856                        | 663501                                  | 0   | 1691856                          | 663501                      | 2355357          |
| 11               | Book Grant RTL (300228)   | 295037416                       | 74092703                   | 15989164   | 10286949        | 311026580                      | 84379652                                | 11344581  | 311026580                        | 73035071                    | 384061651        |
| 12               | DU Amway Professorship in Enter. Dev. (300705)                    | 12223482                        | 4166007                    | 781038   | 353746          | 13004520                       | 4519753                                 | 0   | 13004520                         | 4519753                     | 17524273         |
| 13               | Cluster Innovation Centre Corpus Fund                             | 108139103                       | 33215190                   | 7333028  | 3148890         | 115472131                      | 36364080                                | 30  | 115472131                        | 36364051                    | 151836182        |
| 14               | MHRD IPR CHAIR  | 488                             | 6735                       | 0  | 248             | 488                            | 6983                                    | 0   | 488                              | 6983                        | 7471             |
| 15               | State Bank of India Scholarship (Advacne RPA Scholarship) (46397) | 2703214                         | 136394                     | 61025  | 66826           | 2764239                        | 203220                                  | 100003  | 2664236                          | 203220                      | 2867456          |
| <b>Total</b>     |   | <b>723521939</b>                | <b>184949389</b>           | <b>43065005</b>  | <b>22995715</b> | <b>766586944</b>               | <b>207945103</b>                        | <b>13640905</b>                                       | <b>766486941</b>                 | <b>194404203</b>            | <b>960891144</b> |

**Notes**

- 1 The total of Columns 3 & 4 will appear as the opening balance in the column "Endowment Funds" in Schedule2, of Earmarked Funds forming part of the Balance Sheet.
- 2 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)
- 3 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.

  
Joint Registrar (Fin.)

  
Finance officer

  
Treasurer

UNIVERSITY OF DELHI  
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2020

|  | Amount in ₹        |                    |
|--|--------------------|--------------------|
| SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS              | Current year       | Previous Year      |
| <b>A. CURRENT LIABILITIES</b>                              |                    |                    |
| 1. Deposits from staff                                     | ----               | ----               |
| 2. Deposits from students                                  | ----               | ----               |
| 3. Sundry Creditors  |                    |                    |
| a) For Goods   | 8003398            | 12277710           |
| b) Others  | ----               | ----               |
| 4. Deposit-others (including EMD, Security Deposit)        | 420627             | 378068             |
| 5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS) |                    |                    |
| a) Other Bodies Transaction                                | 1969425            | 4314496            |
| b) Duties & Taxes  | 2834378            | 799134             |
| 6. Other Current Liabilities                               |                    |                    |
| a) Salaries  | ----               | ----               |
| b) Receipts against Sponsored Projects                     | 1690035093         | 1645776335         |
| c) Receipts against Sponsored Fellowships & Scholarships   | 107867697          | 86932037           |
| d) Unutilized Grants                                       | 6598118147         | 6076211611         |
| e) Amount refundable to UGC                                | 63179787           | 24433545           |
| f) Grants in advance                                       | ----               | ----               |
| g) Other funds   | 305861331          | 114388107          |
| h) Other liabilities                                       | 35037107           | 8330586            |
| <b>Total (A)</b>   | <b>8813326989</b>  | <b>7973841629</b>  |
| <b>B. Provisions</b>                                       |                    |                    |
| 1. For Taxation  | ----               | ----               |
| 2. Gratuity  | 1448548177         | 1371782081         |
| 3. Superannuation Pension                                  | 23644829981        | 19335915063        |
| 4. Accumulated Leave Encashment                            | 1463038346         | 1211502217         |
| 5. Trade Warranties/Claims                                 | ----               | ----               |
| 6. Others (Specify)/Expenses Payable                       | 183890504          | 87030357           |
| <b>Total (B)</b>   | <b>26740307008</b> | <b>22006229718</b> |
| <b>Total (A+B)</b>   | <b>35553633997</b> | <b>29980071347</b> |

Joint Registrar (Fin.)

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**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2020**


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

Amount in ₹

| 1                              | 2                                     | 3                 | 4     | 5                                   | 6                 | 7                           | 8                 |
|--------------------------------|---------------------------------------|-------------------|-------|-------------------------------------|-------------------|-----------------------------|-------------------|
| Sr. No.                        | Name of the Project                   | Opening Balance   |       | Receipts/Recoveries during the year | Total             | Expenditure during the year | Closing Balance   |
|                                |                                       | Credit            | Debit |                                     |                   |                             | Credit Debit      |
| 1                              | Research Scheme A/c (295853)          | 537285035         |       | 144850015                           | 682135050         | 127748733                   | 554386317         |
| 2                              | IASE Scheme A/c (Educ) (295853)       | 1088786           |       | 1148500                             | 2237286           | 658134                      | 1579152           |
| 3                              | Research Scheme A/c (SDC) (546386)    | 817957166         |       | 334911269                           | 1152868435        | 301844726                   | 851023709         |
| 4                              | B.R.A. Project A/c (298264)           | 61934785          |       | 27132722                            | 89067507          | 35560620                    | 53506887          |
| 5                              | Young Research Scientist A/c (298593) | 184730464         |       | 48037755                            | 232768219         | 49549469                    | 183218750         |
| 6                              | CEMDE\Bio-Diversity Park (DDA)        | 42780099          |       | 90500199                            | 133280298         | 86960020                    | 46320278          |
| <b>Total</b>                   |                                       | <b>1645776335</b> |       | <b>646580460</b>                    | <b>2292356795</b> | <b>602321702</b>            | <b>1690035093</b> |
| <b>Previous Year (2018-19)</b> |                                       | <b>1499877620</b> |       | <b>775945163</b>                    | <b>2275822783</b> | <b>630046448</b>            | <b>1645776335</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.

  
**Joint Registrar (Fin.)**

  
**Finance Officer**

  
**Treasurer**

**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2020**

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

|                                |                                   |                                |          |                              |                 | Amount in ₹                    |          |
|--------------------------------|-----------------------------------|--------------------------------|----------|------------------------------|-----------------|--------------------------------|----------|
| Sr. No                         | Name of Sponsor                   | Opening Balance As on 01.04.19 |          | Transactions During the year |                 | Closing Balance As On 31.03.20 |          |
| 1                              | 2                                 | 3                              | 4        | 5                            | 6               | 7                              | 8        |
|                                |                                   | CR.                            | DR.      | CR.                          | DR.             | CR.                            | DR.      |
| 1                              | CSIR Fellowship (298413)          | 36160566                       |          | 13148059                     | 4211544         | 45097081                       |          |
| 2                              | UGC Fellowship (298560)           | 7195119                        |          | 7112212                      | 417072          | 13890259                       |          |
| 3                              | Other Bodies Scholarship (298707) | 39705330                       |          | 43520783                     | 38799107        | 44427006                       |          |
| 4                              | CSIR Fellowship (SDC) (545269)    | 41820                          |          | 596551                       | 283259          | 355112                         |          |
| 5                              | UGC Fellowship (SDC) (545258)     | 3829202                        |          | 269686                       | 649             | 4098239                        |          |
| <b>Total</b>                   |                                   | <b>86932037</b>                | <b>0</b> | <b>64647291</b>              | <b>43711631</b> | <b>107867697</b>               | <b>0</b> |
| <b>Previous Year (2018-19)</b> |                                   | <b>95731206</b>                | <b>0</b> | <b>86599053</b>              | <b>95398222</b> | <b>86932037</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).

  
**Joint Registrar (Fin.)**  


  
**Finance Officer**

  
**Treasurer**



**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2020**

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

|   | Amount in ₹       |                   |
|---|-------------------|-------------------|
|   | Current Year      | Previous Year     |
| <b>A. Plan grants: Government of India</b>    |                   |                   |
| Balance B/F                                   |                   |                   |
| Add: Receipts during the year                 |                   |                   |
| <b>Total(a)</b>                               | 0                 | 0                 |
| <b>Less: Refunds</b>                          |                   |                   |
| <b>Less: Utilized for Revenue Expenditure</b> |                   |                   |
| <b>Less: Utilized for Capital Expenditure</b> |                   |                   |
| <b>Total (b)</b>                              | 0                 | 0                 |
| <b>Unutilized carried forward (a-b)</b>       | 0                 | 0                 |
| <b>B. UGC grants Plan</b>                     |                   |                   |
| Balance B/F                                   | 5790807813        | 5587750339        |
| Add: Receipts during the year                 | 538293420         | 285864306         |
| <b>Total(c)</b>                               | 6329101233        | 5873614645        |
| <b>Less: Refunds</b>                          | 0                 |                   |
| <b>Less: Utilized for Revenue Expenditure</b> | 16693601          | 27507904          |
| <b>Less: Utilized for Capital Expenditure</b> | 1962696           | 55298928          |
| <b>Total (d)</b>                              | 18656297          | 82806832          |
| <b>Unutilized carried forward (c-d)</b>       | <b>6310444936</b> | <b>5790807813</b> |

  
**Joint Registrar (Fin.)**  


  
**Finance Officer**

  
**Treasurer**

**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2020**

Amount in ₹

|  |                  |                   |                   |
|--|------------------|-------------------|-------------------|
| <b>C. UGC Grants non-Plan(for salary and recurring )</b> |                  |                   |                   |
| Add: Receipts during the year                            |                  | 5738824000        | 5312400000        |
|  | <b>Total(e)</b>  | <b>5738824000</b> | <b>5312400000</b> |
| Less: Refunds  |                  | 0                 | 0                 |
| Less: Utilized for Revenue Expenditure                   |                  | 5665928551        | 5232440686        |
| Less: Utilized for Capital Expenditure                   |                  | 72895450          | 79959314          |
|  | <b>Total (f)</b> | <b>5738824000</b> | <b>5312400000</b> |
| Unutilized carried forward (e-f)                         |                  |                   | 0                 |
| <b>D. Grants from UGC for Capital Assets</b>             |                  |                   |                   |
| Balance B/F  |                  | 285403798         | 0                 |
| Add: Receipts during the year                            |                  | 110000000         | 321500000         |
|  | <b>Total(g)</b>  | <b>395403798</b>  | <b>321500000</b>  |
| Less: Refunds  |                  |                   |                   |
| Less: Utilized for Revenue Expenditure                   |                  | 23837870          | 5711817           |
| Less: Utilized for Capital Expenditure                   |                  | 83892717          | 30384385          |
|  | <b>Total (h)</b> | <b>107730587</b>  | <b>36096202</b>   |
| Unutilized carried forward (g-h)                         |                  | 287673211         | 285403798         |
| <b>Grand Total(A+B+C+D)</b>                              |                  | <b>6598118147</b> | <b>6076211611</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

  
Joint Registrar (Fin.)

  
Finance Officer

  
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**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2020**

**SCHEDULE 4 - FIXED ASSETS**


Amount in ₹

| Sr.No.                         | Assets Heads                          | Rate of Dep | W.D.V. at the beginning of the year | Additions during the year | Deductions/Sale during the year | Cost\Value at the year end | Depreciation Related to prior period | Depreciation for the year | W.D.V. as at 31.03.2020 | W.D.V. as at 31.03.2019 |
|--------------------------------|---------------------------------------|-------------|-------------------------------------|---------------------------|---------------------------------|----------------------------|--------------------------------------|---------------------------|-------------------------|-------------------------|
| 1                              | Land                                  |             | 19716892                            | 0                         | 0                               | 19716892                   | 0                                    | 0                         | 19716892                | 19716892                |
| 2                              | Site Development/Minor work           |             | 0                                   | 0                         | 0                               | 0                          | 0                                    | 0                         | 0                       | 0                       |
| 3                              | Buildings                             | 5%          | 3141824501                          | 49284022                  | 0                               | 3191108523                 | 0                                    | 159555426                 | 3031553097              | 3141824501              |
| 4                              | Roads & Bridges                       |             | 0                                   | 0                         | 0                               | 0                          | 0                                    | 0                         | 0                       | 0                       |
| 5                              | Tube wells & Water Supply             |             | 0                                   | 0                         | 0                               | 0                          | 0                                    | 0                         | 0                       | 0                       |
| 6                              | Sewerage & Drainage                   |             | 0                                   | 0                         | 0                               | 0                          | 0                                    | 0                         | 0                       | 0                       |
| 7                              | Electrical installation and equipment |             | 0                                   | 0                         | 0                               | 0                          | 0                                    | 0                         | 0                       | 0                       |
| 8                              | Plant & Machinery                     | 20%         | 175630358                           | 41867220                  | 60266                           | 217437312                  | 0                                    | 43487462                  | 173949850               | 175630358               |
| 9                              | Scientific & Laboratory Equipment     | 40%         | 137142883                           | 67632499                  | 3307                            | 204772075                  | 0                                    | 81908830                  | 122863245               | 137142883               |
| 10                             | Office Equipment                      |             | 0                                   | 0                         | 0                               | 0                          | 0                                    | 0                         | 0                       | 0                       |
| 11                             | Audio Visual Equipment                | 50%         | 1044980                             | 895424                    | 4                               | 1940400                    | 0                                    | 970200                    | 970200                  | 1044980                 |
| 12                             | Computers & Peripherals               | 40%         | 115751070                           | 32287215                  | 10432                           | 148027853                  | 0                                    | 59211141                  | 88816712                | 115751070               |
| 13                             | Furniture, Fixtures & Fittings        | 25%         | 66813892                            | 16334204                  | 778                             | 83147318                   | 0                                    | 20786830                  | 62360488                | 66813892                |
| 14                             | Sports Equipment                      | 50%         | 7193                                | 0                         | 0                               | 7193                       | 0                                    | 3597                      | 3596                    | 7193                    |
| 15                             | Vehicles                              | 25%         | 760457                              | 0                         | 0                               | 760457                     | 0                                    | 190114                    | 570343                  | 760457                  |
| 16                             | Lib. Books & Scientific Journals      | 50%         | 40201694                            | 25655409                  | 373                             | 65856730                   | 0                                    | 32928365                  | 32928365                | 40201694                |
| 17                             | Small Value Assets                    |             | 0                                   | 0                         | 0                               | 0                          | 0                                    | 0                         | 0                       | 0                       |
| 18                             | Work of Art                           |             | 3310000                             | 0                         | 0                               | 3310000                    | 0                                    | 0                         | 3310000                 | 3310000                 |
| <b>Total (A)</b>               |                                       |             | <b>3702203920</b>                   | <b>233955992</b>          | <b>75160</b>                    | <b>3936084753</b>          | <b>0</b>                             | <b>399041965</b>          | <b>3537042788</b>       | <b>3702203920</b>       |
| 19                             | Capital Work in Progress (B)          |             | 122872429                           | 0                         | 0                               | 122872429                  | 0                                    | 0                         | 122872429               | 122872429               |
| Sr.No.                         | Intangible Assets                     | Rate of Dep | W.D.V. at the beginning of the year | Additions during the year | Deductions/Sale during the year | Cost\Value at the year end | Depreciation Related to prior period | Amortization for the year | W.D.V. as at 31.03.2020 | W.D.V. as at 31.03.2019 |
| 20                             | Computer Software                     | 40%         | 1378738                             | 293162                    | 0                               | 1671900                    |                                      | 668760                    | 1003140                 | 1378738                 |
| 21                             | E-journals                            | 25%         | 0                                   | 0                         | 0                               | 0                          |                                      | 0                         | 0                       | 0                       |
| 22                             | Patents                               | 25%         | 19373                               | 0                         | 0                               | 19373                      |                                      | 4843                      | 14530                   | 19373                   |
| <b>Total (C)</b>               |                                       |             | <b>1398111</b>                      | <b>293162</b>             | <b>0</b>                        | <b>1691274</b>             | <b>0</b>                             | <b>673603</b>             | <b>1017670</b>          | <b>1398111</b>          |
| <b>Grand Total (A+B+C)</b>     |                                       |             | <b>3826474460</b>                   | <b>234249154</b>          | <b>75160</b>                    | <b>4060648456</b>          | <b>0</b>                             | <b>399715568</b>          | <b>3660932888</b>       | <b>3826474460</b>       |
| <b>Previous year (2018-19)</b> |                                       |             | <b>5370366518</b>                   | <b>4142834138</b>         | <b>3946061121</b>               | <b>5567139535</b>          | <b>1298098067</b>                    | <b>442567008</b>          | <b>3826474460</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.

  
Joint Registrar (Fin.)

  
Finance Officer

  
Treasurer

**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2020**

**SCHEDULE 4A - PLAN**

Amount in ₹

| Sr.No.           | Assets Heads                          | Rate of Dep | W.D.V. at the beginning of the year | Additions during the year | Deductions\Sale during the year | Cost\Value at the year end | Depreciation Related to prior period | Depreciation for the year | W.D.V. as at 31.03.2020 | W.D.V. as at 31.03.2019 |
|------------------|---------------------------------------|-------------|-------------------------------------|---------------------------|---------------------------------|----------------------------|--------------------------------------|---------------------------|-------------------------|-------------------------|
| 1                | Land                                  |             | 0                                   | 0                         | 0                               | 0                          | 0                                    | 0                         | 0                       | 0                       |
| 2                | Site Development/Minor work           |             | 0                                   | 0                         | 0                               | 0                          | 0                                    | 0                         | 0                       | 0                       |
| 3                | Buildings                             | 5%          | 694979545                           | 0                         | 0                               | 694979545                  | 0                                    | 34748977                  | 660230568               | 694979545               |
| 4                | Roads & Bridges                       |             | 0                                   | 0                         | 0                               | 0                          | 0                                    | 0                         | 0                       | 0                       |
| 5                | Tube wells & Water Supply             |             | 0                                   | 0                         | 0                               | 0                          | 0                                    | 0                         | 0                       | 0                       |
| 6                | Sewerage & Drainage                   |             | 0                                   | 0                         | 0                               | 0                          | 0                                    | 0                         | 0                       | 0                       |
| 7                | Electrical installation and Equipment |             | 0                                   | 0                         | 0                               | 0                          | 0                                    | 0                         | 0                       | 0                       |
| 8                | Plant & Machinery                     | 20%         | 75656034                            | 85349                     | 0                               | 75741383                   | 0                                    | 15148277                  | 60593106                | 75656034                |
| 9                | Scientific & Laboratory Equipment     | 40%         | 87553136                            | 1601545                   | 0                               | 89154681                   | 0                                    | 35661872                  | 53492809                | 87553136                |
| 10               | Office Equipment                      |             | 0                                   | 0                         | 0                               | 0                          | 0                                    | 0                         | 0                       | 0                       |
| 11               | Audio Visual Equipment                | 50%         | 238878                              | 0                         | 0                               | 238878                     | 0                                    | 119439                    | 119439                  | 238878                  |
| 12               | Computers & Peripherals               | 40%         | 89683880                            | 31415                     | 2292                            | 89713003                   | 0                                    | 35885201                  | 53827802                | 89683880                |
| 13               | Furniture, Fixtures & Fittings        | 25%         | 21905318                            | 0                         | 0                               | 21905318                   | 0                                    | 5476330                   | 16428988                | 21905318                |
| 14               | Sports Equipment                      | 50%         | 0                                   | 0                         | 0                               | 0                          | 0                                    | 0                         | 0                       | 0                       |
| 15               | Vehicles                              | 25%         | 231794                              | 0                         | 0                               | 231794                     | 0                                    | 57949                     | 173845                  | 231794                  |
| 16               | Lib. Books & Scientific Journals      | 50%         | 4441287                             | 244387                    | 0                               | 4685674                    | 0                                    | 2342837                   | 2342837                 | 4441287                 |
| 17               | Small Value Assets                    |             | 0                                   | 0                         | 0                               | 0                          | 0                                    | 0                         | 0                       | 0                       |
| 18               | Work of Art                           |             | 1310000                             | 0                         | 0                               | 1310000                    | 0                                    | 0                         | 1310000                 | 1310000                 |
| <b>Total (A)</b> |                                       |             | <b>975999872</b>                    | <b>1962696</b>            | <b>2292</b>                     | <b>977960276</b>           | <b>0</b>                             | <b>129440882</b>          | <b>848519394</b>        | <b>975999872</b>        |
| 19               | Capital Work in Progress (B)          |             | 121623684                           | 0                         | 0                               | 121623684                  |                                      | 0                         | 121623684               | 121623684               |

| Sr.No.           | Intangible Assets | Rate of Dep | W.D.V. at the beginning of the year | Additions during the year | Deductions\Sale during the year | Cost\Value at the year end | Depreciation Related to prior period | Amortization for the year | W.D.V. as at 31.03.2020 | W.D.V. as at 31.03.2019 |
|------------------|-------------------|-------------|-------------------------------------|---------------------------|---------------------------------|----------------------------|--------------------------------------|---------------------------|-------------------------|-------------------------|
| 20               | Computer Software | 40%         | 0                                   | 0                         | 0                               | 0                          | 0                                    | 0                         | 0                       | 0                       |
| 21               | E-journals        | 25%         | 0                                   | 0                         | 0                               | 0                          | 0                                    | 0                         | 0                       | 0                       |
| 22               | Patents           | 25%         | 8167                                | 0                         | 0                               | 8167                       | 0                                    | 2042                      | 6125                    | 8167                    |
| <b>Total (C)</b> |                   |             | <b>8167</b>                         | <b>0</b>                  | <b>0</b>                        | <b>8167</b>                | <b>0</b>                             | <b>2042</b>               | <b>6125</b>             | <b>8167</b>             |

|                                |  |  |                   |                  |                  |                   |                  |                  |                   |                   |
|--------------------------------|--|--|-------------------|------------------|------------------|-------------------|------------------|------------------|-------------------|-------------------|
| <b>Grand Total (A+B+C)</b>     |  |  | <b>1097631723</b> | <b>1962696</b>   | <b>2292</b>      | <b>1099592127</b> | <b>0</b>         | <b>129442924</b> | <b>970149203</b>  | <b>1097631723</b> |
| <b>Previous year (2018-19)</b> |  |  | <b>1435368163</b> | <b>737971426</b> | <b>684059218</b> | <b>1489280371</b> | <b>205936831</b> | <b>185711817</b> | <b>1097631723</b> |                   |

**Joint Registrar (Fin.)**

**Finance Officer**

**Treasurer**

**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2020**

**SCHEDULE 4B(1) - NON PLAN(RECURRING)**

Amount in ₹

| Sr.No.                         | Assets Heads                          | Rate of Dep | W.D.V. at the beginning of the year | Additions during the year | Deductions\Sale during the year | Cost\Value at the year end | Depreciation for the year | W.D.V. as at 31.03.2020 | W.D.V. as at 31.03.2019 |
|--------------------------------|---------------------------------------|-------------|-------------------------------------|---------------------------|---------------------------------|----------------------------|---------------------------|-------------------------|-------------------------|
| 1                              | Land                                  |             | 19716892                            | 0                         | 0                               | 19716892                   | 0                         | 19716892                | 19716892                |
| 2                              | Site Development/Minor work           |             | 0                                   | 0                         | 0                               | 0                          | 0                         | 0                       | 0                       |
| 3                              | Buildings                             | 5%          | 314331463                           | 2718802                   | 0                               | 317050265                  | 15852513                  | 301197752               | 314331463               |
| 4                              | Roads & Bridges                       |             | 0                                   | 0                         | 0                               | 0                          | 0                         | 0                       | 0                       |
| 5                              | Tube wells & Water Supply             |             | 0                                   | 0                         | 0                               | 0                          | 0                         | 0                       | 0                       |
| 6                              | Sewerage & Drainage                   |             | 0                                   | 0                         | 0                               | 0                          | 0                         | 0                       | 0                       |
| 7                              | Electrical installation and Equipment |             | 0                                   | 0                         | 0                               | 0                          | 0                         | 0                       | 0                       |
| 8                              | Plant & Machinery                     | 20%         | 57218722                            | 14614175                  | 60266                           | 71772631                   | 14354526                  | 57418105                | 57218722                |
| 9                              | Scientific & Laboratory Equipment     | 40%         | 16571606                            | 15824250                  | 3307                            | 32392549                   | 12957020                  | 19435529                | 16571606                |
| 10                             | Office Equipment                      |             | 0                                   | 0                         | 0                               | 0                          | 0                         | 0                       | 0                       |
| 11                             | Audio Visual Equipment                | 50%         | 534091                              | 189148                    | 4                               | 723235                     | 361618                    | 361617                  | 534091                  |
| 12                             | Computers & Peripherals               | 40%         | 14557345                            | 8279566                   | 8140                            | 22828771                   | 9131508                   | 13697263                | 14557345                |
| 13                             | Furniture, Fixtures & Fittings        | 25%         | 35958013                            | 5795317                   | 778                             | 41752552                   | 10438138                  | 31314414                | 35958013                |
| 14                             | Sports Equipment                      | 50%         | 7170                                | 0                         | 0                               | 7170                       | 3585                      | 3585                    | 7170                    |
| 15                             | Vehicles                              | 25%         | 528661                              | 0                         | 0                               | 528661                     | 132165                    | 396496                  | 528661                  |
| 16                             | Lib. Books & Scientific Journals      | 50%         | 34114558                            | 25302972                  | 373                             | 59417157                   | 29708578                  | 29708579                | 34114558                |
| 17                             | Small Value Assets                    |             | 0                                   | 0                         | 0                               | 0                          | 0                         | 0                       | 0                       |
| 18                             | Work of Art                           |             | 0                                   | 0                         | 0                               | 0                          | 0                         | 0                       | 0                       |
| <b>Total (A)</b>               |                                       |             | <b>493538521</b>                    | <b>72724230</b>           | <b>72868</b>                    | <b>566189883</b>           | <b>92939651</b>           | <b>473250232</b>        | <b>493538521</b>        |
| 19                             | Capital Work in Progress (B)          |             | 0                                   | 0                         | 0                               | 0                          | 0                         | 0                       | 0                       |
| Sr.No.                         | Intangible Assets                     | Rate of Dep | W.D.V. at the beginning of the year | Additions during the year | Deductions\Sale during the year | Cost\Value at the year end | Amortization for the year | W.D.V. as at 31.03.2020 | W.D.V. as at 31.03.2019 |
| 20                             | Computer Software                     | 40%         | 1206430                             | 171220                    | 0                               | 1377650                    | 551060                    | 826590                  | 1206430                 |
| 21                             | E-journals                            | 25%         | 0                                   | 0                         | 0                               | 0                          | 0                         | 0                       | 0                       |
| 22                             | Patents                               | 25%         | 7493                                | 0                         | 0                               | 7493                       | 1873                      | 5620                    | 7493                    |
| <b>Total (C)</b>               |                                       |             | <b>1213923</b>                      | <b>171220</b>             | <b>0</b>                        | <b>1385143</b>             | <b>552933</b>             | <b>832210</b>           | <b>1213923</b>          |
| <b>Grand Total (A+B+C)</b>     |                                       |             | <b>494752444</b>                    | <b>72895450</b>           | <b>72868</b>                    | <b>567575026</b>           | <b>93492584</b>           | <b>474082442</b>        | <b>494752444</b>        |
| <b>Previous year (2018-19)</b> |                                       |             | <b>515739989</b>                    | <b>79959314</b>           | <b>1720953</b>                  | <b>593978350</b>           | <b>99225906</b>           | <b>494752444</b>        |                         |

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

*[Signature]*  
Finance Officer

*[Signature]*  
Treasurer



**UNIVERSITY OF DELHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2020**

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

Amount in ₹

| Sr.No.                         | Assets Heads                        | Rate of Dep | W.D.V. at the beginning of the year | Additions during the year | Deductions\Sale during the year | Cost\Value at the year end | Depreciation for the year | W.D.V. as at 31.03.2020 | W.D.V. as at 31.03.2019 |
|--------------------------------|-------------------------------------|-------------|-------------------------------------|---------------------------|---------------------------------|----------------------------|---------------------------|-------------------------|-------------------------|
| 1                              | Land                                |             | 0                                   | 0                         | 0                               | 0                          | 0                         | 0                       | 0                       |
| 2                              | Site Development/Minor work         |             | 0                                   | 0                         | 0                               | 0                          | 0                         | 0                       | 0                       |
| 3                              | Buildings                           | 5%          | 0                                   | 3190129                   | 0                               | 3190129                    | 159506                    | 3030623                 | 0                       |
| 4                              | Roads & Bridges                     |             | 0                                   | 0                         | 0                               | 0                          | 0                         | 0                       | 0                       |
| 5                              | Tube wells & Water Supply           |             | 0                                   | 0                         | 0                               | 0                          | 0                         | 0                       | 0                       |
| 6                              | Sewerage & Drainage                 |             | 0                                   | 0                         | 0                               | 0                          | 0                         | 0                       | 0                       |
| 7                              | Electrical installation and Equipme | 20%         | 0                                   | 0                         | 0                               | 0                          | 0                         | 0                       | 0                       |
| 8                              | Plant & Machinery                   | 20%         | 4392916                             | 18789531                  | 0                               | 23182447                   | 4636489                   | 18545958                | 4392916                 |
| 9                              | Scientific & Laboratory Equipment   | 40%         | 7093626                             | 35086683                  | 0                               | 42180309                   | 16872124                  | 25308185                | 7093626                 |
| 10                             | Office Equipment                    |             | 0                                   | 0                         | 0                               | 0                          | 0                         | 0                       | 0                       |
| 11                             | Audio Visual Equipment              | 50%         | 164755                              | 690186                    | 0                               | 854941                     | 427471                    | 427470                  | 164755                  |
| 12                             | Computers & Peripherals             | 40%         | 7264322                             | 22753900                  | 0                               | 30018222                   | 12007289                  | 18010933                | 7264322                 |
| 13                             | Furniture, Fixtures & Fittings      | 25%         | 0                                   | 3188426                   | 0                               | 3188426                    | 797107                    | 2391319                 | 0                       |
| 14                             | Sports Equipment                    | 50%         | 0                                   | 0                         | 0                               | 0                          | 0                         | 0                       | 0                       |
| 15                             | Vehicles                            | 25%         | 0                                   | 0                         | 0                               | 0                          | 0                         | 0                       | 0                       |
| 16                             | Lib. Books & Scientific Journals    | 50%         | 316908                              | 94600                     | 0                               | 411508                     | 205754                    | 205754                  | 316908                  |
| 17                             | Small Value Assets                  |             | 0                                   | 0                         | 0                               | 0                          | 0                         | 0                       | 0                       |
| 18                             | Work of Art                         |             | 0                                   | 0                         | 0                               | 0                          | 0                         | 0                       | 0                       |
| <b>Total (A)</b>               |                                     |             | <b>19232527</b>                     | <b>83793455</b>           | <b>0</b>                        | <b>103025982</b>           | <b>35105740</b>           | <b>67920242</b>         | <b>19232527</b>         |
| 19                             | Capital Work in Progress (B)        |             | 0                                   | 0                         | 0                               | 0                          | 0                         | 0                       | 0                       |
| Sr.No.                         | Intangible Assets                   | Rate of Dep | W.D.V. at the beginning of the year | Additions during the year | Deductions\Sale during the year | Cost\Value at the year end | Amortization for the year | W.D.V. as at 31.03.2020 | W.D.V. as at 31.03.2019 |
| 20                             | Computer Software                   | 40%         | 0                                   | 99262                     | 0                               | 99262                      | 39705                     | 59557                   | 0                       |
| 21                             | E-journals                          | 25%         | 0                                   | 0                         | 0                               | 0                          | 0                         | 0                       | 0                       |
| 22                             | Patents                             | 25%         | 0                                   | 0                         | 0                               | 0                          | 0                         | 0                       | 0                       |
| <b>Total (C)</b>               |                                     |             | <b>0</b>                            | <b>99262</b>              | <b>0</b>                        | <b>99262</b>               | <b>39705</b>              | <b>59557</b>            | <b>0</b>                |
| <b>Grand Total (A+B+C)</b>     |                                     |             | <b>19232527</b>                     | <b>83892717</b>           | <b>0</b>                        | <b>103125244</b>           | <b>35145445</b>           | <b>67979799</b>         | <b>19232527</b>         |
| <b>Previous year (2018-19)</b> |                                     |             | <b>0</b>                            | <b>30384385</b>           | <b>0</b>                        | <b>30384385</b>            | <b>11151858</b>           | <b>19232527</b>         | <b>0</b>                |

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**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2020**

**SCHEDULE 4 C - INTANGIBLE ASSETS**

|                                |                      |             |                                     |                           |                                 |                            |  | Amount in ₹             |                         |
|--------------------------------|----------------------|-------------|-------------------------------------|---------------------------|---------------------------------|----------------------------|--|-------------------------|-------------------------|
| Sr.No.                         | Assets Heads         | Rate of Dep | W.D.V. at the beginning of the year | Additions during the year | Deductions\Sale during the year | Cost\Value at the year end | Depreciation/Amortization for the year | W.D.V. as at 31.03.2020 | W.D.V. as at 31.03.2019 |
| 1                              | Patents & Copyrights | 25%         | 19373                               | 0                         | 0                               | 19373                      | 4843                                   | 14530                   | 19373                   |
| 2                              | Computer Software    | 40%         | 1378738                             | 293162                    | 0                               | 1671900                    | 668760                                 | 1003140                 | 1378738                 |
| 3                              | E-Journals           | 25%         | 0                                   | 0                         | 0                               | 0                          | 0                                      | 0                       | 0                       |
| <b>Total</b>                   |                      |             | <b>1398111</b>                      | <b>293162</b>             | <b>0</b>                        | <b>1691273</b>             | <b>673603</b>                          | <b>1017670</b>          | <b>1398111</b>          |
| <b>Previous year (2018-19)</b> |                      |             | <b>2190247</b>                      | <b>133481</b>             | <b>0</b>                        | <b>2323728</b>             | <b>925617</b>                          | <b>1398111</b>          |                         |

  
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|   |                    |                 |              |                         |                  | Amount in ₹        |                     |
|---|--------------------|-----------------|--------------|-------------------------|------------------|--------------------|---------------------|
| <b>SCHEDULE 4( C ) (I) PATENTS AND COPYRIGHTS</b>           |                    |                 |              |                         |                  | <b>Op. Balance</b> | <b>Addition</b>     |
|   |                    |                 |              |                         |                  | <b>Gross</b>       | <b>Amortization</b> |
|   |                    |                 |              |                         |                  | <b>Net Block</b>   | <b>Net Block</b>    |
|   |                    |                 |              |                         |                  | <b>20.....</b>     | <b>20.....</b>      |
| <b>A. Patents Granted</b>                                   |                    |                 |              |                         |                  |                    |                     |
| 1. Balance as on 31.03.20 of Patents obtained in 2019-20    |                    |                 |              |                         |                  |                    |                     |
| (Original Value - Rs.../-)                                  |                    |                 |              |                         |                  |                    |                     |
| 2. Balance as on 31.03.20 of Patents obtained in 2019-20    |                    |                 |              |                         |                  |                    |                     |
| (Original Value - Rs.../-)                                  |                    |                 |              |                         |                  |                    |                     |
| 3. Balance as on 31.03.20 of Patents obtained in 2019-20    |                    |                 |              |                         |                  |                    |                     |
| (Original Value - Rs.../-)                                  |                    |                 |              |                         |                  |                    |                     |
| 4. Patents granted during the Current Year                  |                    |                 |              |                         |                  |                    |                     |
| <b>Total</b>  |                    |                 |              |                         |                  |                    |                     |
|   |                    |                 |              |                         |                  |                    |                     |
| <b>Particulars</b>  | <b>Op. Balance</b> | <b>Addition</b> | <b>Gross</b> | <b>Patents</b>          | <b>Net Block</b> | <b>Net Block</b>   |                     |
|   |                    |                 |              | <b>Granted/Rejected</b> | <b>20.....</b>   | <b>20.....</b>     |                     |
| <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

  
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UNIVERSITY OF DELHI  
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2020

SCHEDULE 4D - OTHERS

|                     |                                       |             |                                     |                           |                                 |                            |                                      |                           |                         | Amount in ₹             |
|---------------------|---------------------------------------|-------------|-------------------------------------|---------------------------|---------------------------------|----------------------------|--------------------------------------|---------------------------|-------------------------|-------------------------|
| Sr.No.              | Assets Heads                          | Rate of     | W.D.V. at the beginning of the year | Additions during the year | Deductions\Sale during the year | Cost\Value at the year end | Depreciation Related to prior        | Depreciation for the year | W.D.V. as at 31.03.2020 | W.D.V. as at 31.03.2019 |
| 1                   | Land                                  |             | 0                                   | 0                         | 0                               | 0                          | 0                                    | 0                         | 0                       | 0                       |
| 2                   | Site Development/Minor work           |             | 0                                   | 0                         | 0                               | 0                          | 0                                    | 0                         | 0                       | 0                       |
| 3                   | Buildings                             | 5%          | 2132513493                          | 43375091                  | 0                               | 2175888584                 | 0                                    | 108794429                 | 2067094155              | 2132513493              |
| 4                   | Roads & Bridges                       |             | 0                                   | 0                         | 0                               | 0                          | 0                                    | 0                         | 0                       | 0                       |
| 5                   | Tube wells & Water Supply             |             | 0                                   | 0                         | 0                               | 0                          | 0                                    | 0                         | 0                       | 0                       |
| 6                   | Sewerage & Drainage                   |             | 0                                   | 0                         | 0                               | 0                          | 0                                    | 0                         | 0                       | 0                       |
| 7                   | Electrical installation and Equipment |             | 0                                   | 0                         | 0                               | 0                          | 0                                    | 0                         | 0                       | 0                       |
| 8                   | Plant & Machinery                     | 20%         | 38362686                            | 8378165                   | 0                               | 46740851                   | 0                                    | 9348170                   | 37392681                | 38362686                |
| 9                   | Scientific & Laboratory Equipment     | 40%         | 25924514                            | 15120021                  | 0                               | 41044535                   | 0                                    | 16417814                  | 24626721                | 25924514                |
| 10                  | Office Equipment                      |             | 0                                   | 0                         | 0                               | 0                          | 0                                    | 0                         | 0                       | 0                       |
| 11                  | Audio Visual Equipment                | 50%         | 107254                              | 16090                     | 0                               | 123344                     | 0                                    | 61672                     | 61672                   | 107254                  |
| 12                  | Computers & Peripherals               | 40%         | 4245524                             | 1222334                   | 0                               | 5467858                    | 0                                    | 2187143                   | 3280715                 | 4245524                 |
| 13                  | Furniture, Fixtures & Fittings        | 25%         | 8950560                             | 7350461                   | 0                               | 16301021                   | 0                                    | 4075255                   | 12225766                | 8950560                 |
| 14                  | Sports Equipment                      | 50%         | 23                                  | 0                         | 0                               | 23                         | 0                                    | 12                        | 11                      | 23                      |
| 15                  | Vehicles                              | 25%         | 1                                   | 0                         | 0                               | 1                          | 0                                    | 0                         | 1                       | 1                       |
| 16                  | Lib. Books & Scientific Journals      | 50%         | 1328937                             | 13451                     | 0                               | 1342388                    | 0                                    | 671194                    | 671194                  | 1328937                 |
| 17                  | Small Value Assets                    |             | 0                                   | 0                         | 0                               | 0                          | 0                                    | 0                         | 0                       | 0                       |
| 18                  | Work of Art                           |             | 2000000                             | 0                         | 0                               | 2000000                    | 0                                    | 0                         | 2000000                 | 2000000                 |
| Total (A)           |                                       |             | 2213432992                          | 75475612                  | 0                               | 2288908604                 | 0                                    | 141555689                 | 2147352915              | 2213432992              |
| 19                  | Capital Work In Progress (B)          |             | 1248745                             | 0                         | 0                               | 1248745                    | 0                                    | 0                         | 1248745                 | 1248745                 |
|                     |                                       |             |                                     |                           |                                 |                            |                                      |                           |                         |                         |
| Sr.No.              | Intangible Assets                     | Rate of Dep | W.D.V. at the beginning of the year | Additions during the year | Deductions\Sale during the year | Cost\Value at the year end | Depreciation Related to prior period | Amortization for the year | W.D.V. as at 31.03.2020 | W.D.V. as at 31.03.2019 |
| 20                  | Computer Software                     | 40%         | 172309                              | 22680                     | 0                               | 194989                     | 0                                    | 77996                     | 116993                  | 172309                  |
| 21                  | E-journals                            | 25%         | 0                                   | 0                         | 0                               | 0                          | 0                                    | 0                         | 0                       | 0                       |
| 22                  | Patents                               | 25%         | 3712                                | 0                         | 0                               | 3712                       | 0                                    | 928                       | 2784                    | 3712                    |
| Total (C)           |                                       |             | 176021                              | 22680                     | 0                               | 198701                     | 0                                    | 78924                     | 119777                  | 176021                  |
| Grand Total (A+B+C) |                                       |             | 2214857758                          | 75498292                  | 0                               | 2290356050                 | 0                                    | 141634613                 | 2148721437              | 2214857758              |

Note : The additions during the year include additions from :

|                         |                 |
|-------------------------|-----------------|
| Gifted (books)          | 60              |
| Project Close (NC + SC) | 8529436         |
| Misc. Accounts Fund     | 14247900        |
| Other Earmarked Fund    | 52720896        |
| <b>Total</b>            | <b>75498292</b> |

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

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

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

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

  
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|  | Amount in ₹         |                      |
|--|---------------------|----------------------|
| <b>SCHEDULE 6 - INVESTMENT -OTHERS</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>                           | ----                | ----                 |

  
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|   | Amount in ₹         |                      |
|---|---------------------|----------------------|
| <b>SCHEDULE 7 - CURRENT ASSETS</b>                          | <b>Current Year</b> | <b>Previous Year</b> |
| <b>1. Stock</b>   |                     |                      |
| a) Stores and Spares  | ----                | ----                 |
| b) Loose Tools  | ----                | ----                 |
| c) Publication  | ----                | ----                 |
| d) Laboratory chemicals, consumables and glass ware         | ----                | ----                 |
| e) Building material  | ----                | ----                 |
| f) Electrical material                                      | ----                | ----                 |
| g) Stationery   | 5957925             | 7236511              |
| h) Water supply material                                    | ----                | ----                 |
| i) Liveries   | ----                | ----                 |
| j) Drugs and Medicines                                      | 8657151             | 10235191             |
| k) Answer Sheet   | 1354312             | 5127131              |
| <b>2. Sundry Debtors :</b>                                  |                     |                      |
| a) Others Outstanding for a period exceeding six months     | ----                | ----                 |
| b) Others   | 10381027            | 8941820              |
| <b>3. Cash and Bank Balance</b>                             |                     |                      |
| <b>a) With Scheduled Banks :</b>                            |                     |                      |
| -In Current Accounts  | 131513570           | 102222076            |
| -In Term Deposit Accounts                                   | 11698773012         | 12388074281          |
| -In Savings Accounts  | 3126403359          | 1221087686           |
| <b>b) With non-Scheduled Banks :</b>                        |                     |                      |
| -In Term Deposit Accounts                                   | ----                | ----                 |
| -In Savings Accounts  | ----                | ----                 |
| <b>c) Cash Balance in hand (including cheques\drafts) :</b> | 927600              | 937600               |
| <b>4. Post Office Savings Accounts</b>                      | ----                | ----                 |
| <b>TOTAL</b>  | <b>14983967956</b>  | <b>13743862296</b>   |

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

  
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UNIVERSITY OF DELHI  
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2020

Annexure "A"

|   | Current Year      | Amount in ₹<br>Previous Year |
|---|-------------------|------------------------------|
| <b>I Current Account:</b>                             |                   |                              |
| 1 B. R. Amedkar Centre General Fund A/c               | 1012907           | 236000                       |
| 2 ICICI Bank A/c                                      | 87355             | 2907408                      |
| 3 SBI Law Centre II                                   | 134017            | 134017                       |
| 4 SBI MG I  | 17902670          | 14774149                     |
| 5 SBI MG II   | 427286            | 92990                        |
| 6 SBI MG III  | 24715847          | 25567528                     |
| 7 SDC Examination A/c                                 | 31974909          | 35580154                     |
| 8 SDC General Fund A/c                                | 26627168          | 5394655                      |
| 9 Sponsored Project Bank A/c                          | 1579153           | 1086787                      |
| 10 Plan Current A/c                                   | 8516713           | 3533724                      |
| 11 Current A/cs of Farnarked Fund                     | 18535545          | 12912664                     |
|   | <b>131513570</b>  | <b>102222076</b>             |
| <b>II Savings Bank Accounts</b>                       |                   |                              |
| 1 External Candidate Cell A/c                         | 5971807           | 1203472                      |
| 2 NCWEB A/c   | 52548029          | 16502238                     |
| 3 SBI Departmental Receipt A/c                        | 16611381          | 7044196                      |
| 4 SBI General Fund A/c                                | 130767748         | 22311911                     |
| 5 SBI Medical Reimbursement A/c                       | 4508288           | 1761872                      |
| 6 Sponsored Project Bank A/c                          | 649881330         | 325521253                    |
| 7 Sponsored Fellowship and Scholarship                | 79793341          | 88714879                     |
| 8 Plan Savings A/c                                    | 286458120         | 39737770                     |
| 9 Savings A/cs of Earmarked Fund                      | 750206305         | 425422134                    |
| 10 CPF Account refundable to UGC                      | 29743115          | 106089                       |
| 11 IDBI Bank A/c                                      | 3048646           | 790661                       |
| 12 ICICI Bank A/c (Online Fees)                       | 171598113         | 4954220                      |
| 13 Recurring A/c                                      | 304083752         | 84649474                     |
| 14 ICICI Bank A/c-(Exam)-004318                       | 10326025          | 3268779                      |
| 15 Capital Assets-36467                               | 179794665         | 136690389                    |
| 16 Salary Account-11307                               | 451052686         | 62408349                     |
|   | <b>3126463359</b> | <b>1221627685</b>            |
| <b>III Term Deposit Accounts</b>                      |                   |                              |
| 1 FDR from Earmarked Fund (including margin money)    | 6750181524        | 6095826020                   |
| 2 FDR from UGC Refundable A/c                         | 121874            | 24169694                     |
| 3 FDR from ACRS A/c                                   | 1102166           | 918073                       |
| 4 FDR from Maintenance Grants                         | 0                 | 1230000000                   |
| 5 Sponsored Project Bank A/c (including margin money) | 893197075         | 1135737205                   |
| 6 Sponsored Fellowship and Scholarship                | 25000000          | 25000000                     |
| 7 FDR From Plan A/c (including margin money)          | 4024170373        | 3867423289                   |
| 8 FDR From ICICI Bank A/c                             | 0                 | 9000000                      |
|   | <b>1169873012</b> | <b>12388074281</b>           |

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Finance Officer

Treasurer



UNIVERSITY OF DELHI  
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2020

| SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS   | Amount in ₹       |                   |
|---|-------------------|-------------------|
|   | Current Year      | Previous Year     |
| <b>1. Advances to employees (Non-Interest bearing)</b>  |                   |                   |
| a) Salary   | ----              | ----              |
| b) Festival   | 70762             | 70762             |
| c) Medical Advance  |                   |                   |
| d) Leave Travel Concession  | 8476132           | 7974556           |
| e) Other (to be specified)  | ----              | ----              |
| <b>2. Long Term Advances to employees (Interest bearing)</b>                                    |                   |                   |
| a) Vehicle Loan/Conveyance/Computer   | 181830            | 421940            |
| b) Home Loan/HBA  | 545230            | 910650            |
| c) Others (to be specified)   | ----              | ----              |
| <b>3. Advances and other amounts recoverable in cash or in kind or for value to be received</b> |                   |                   |
| a) On Capital Account   | ----              | ----              |
| b) to Suppliers   | ----              | ----              |
| c) Delhi University Pension Accounts  | 2980000           | 2980000           |
| d) Delhi University Press   | 17355000          | 17395000          |
| e) Sir Shankar Lal Chair in Chemistry Fund A/c  | 1100000           | 1100000           |
| f) Other Advance out of Earmarked Funds   | 52547675          | 38468897          |
| g) Other Advance out of Maintenance Grant A/c   | 498693117         | 515617891         |
| h) Other Advances out of Sponsored Projects   | 81877020          | 134207222         |
| i) Advance from Plan A/c  | 1811755584        | 1725113078        |
| j) Others   | 91365495          | 48078224          |
| <b>4. Prepaid Expenses</b>  |                   |                   |
| a) Insurance  | ----              | ----              |
| b) Other Expenses   | 39318703          | 34044622          |
| <b>5. Deposits</b>  |                   |                   |
| a) Telephone  | ----              | ----              |
| b) Lease Rent   | ----              | ----              |
| c) Electricity  | 20305300          | 20805300          |
| d) AICTE, if applicable   | ----              | ----              |
| e) DESU (Security)  | 4795              | 4795              |
| f) Others   | 202373            | 202373            |
| <b>6. Income Accrued:</b>   |                   |                   |
| a) On Investments from Earmarked/Endowment Funds  | 251709518         | 160242312         |
| b) On Investments from ACBR/ UGC Refundable A/c   | ----              | ----              |
| c) On Investments from UGC Refundable A/c   | 7734              | 53725             |
| d) On Investments from Sponsored Projects   | 66156532          | 45972233          |
| e) On Investments from Sponsored Fellowship and Scholarship                                     | 2904936           | 3217158           |
| f) On Investments from Plan   | 153035150         | 139931084         |
| g) On Investments from MGI.2 (ICCI, SDC)  | 1610324           | 3576835           |
| h) On Loans and Advances  | ----              | ----              |
| i) Others (Electricity Charges Receivable)  | 505347            | 712558            |
| <b>7. Other - Current Assets receivable from UGC/sponsored projects</b>                         |                   |                   |
| a) Debit balances in Sponsored Projects   | ----              | ----              |
| b) Debit balances in Sponsored Fellowships & Scholarships                                       | ----              | ----              |
| c) Grants Receivable  | ----              | ----              |
| d) Other receivables  | 138095            | 137927            |
| <b>8. Claims Receivable</b>   |                   |                   |
| a) NCM Receivable   | ----              | ----              |
| <b>TOTAL</b>  | <b>3083580561</b> | <b>2905221148</b> |

Note :

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

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

|   | Amount in ₹       |                  |
|---|-------------------|------------------|
|   | Current Year      | Previous Year    |
| <b>SCHEDULE - 9 ACADEMIC RECEIPTS</b>           |                   |                  |
| <b>FEES FROM STUDENTS</b>                       |                   |                  |
| <b>Academic</b>                                 |                   |                  |
| 1. Tuition fee                                  | 14431892          | 11047415         |
| 2. Admission Fee                                | 8946570           | 8597053          |
| 3. Enrolment fee                                | 69529101          | 47170557         |
| 4. Library Admission fee                        | 8869797           | 7605517          |
| 5. Laboratory fee                               | 187436            | 274255           |
| 6. Sports and Athletic Association Fee          | 7811581           | 10984310         |
| 7. Computer Fee                                 | ----              | ----             |
| 8. Arts & Craft Fee                             | ----              | ----             |
| 9. Registration fee                             | 90353470          | 142650599        |
| 10. Syllabus fee                                | ----              | ----             |
| 11. Other Fees                                  | 52809971          | 41099472         |
| <b>Total (A)</b>                                | <b>253039818</b>  | <b>269439158</b> |
| <b>Examinations</b>                             |                   |                  |
| 1. Admission Test Fee                           | ----              | ----             |
| 2. Annual Examination Fee                       | 720096004         | 564257945        |
| 3. marksheet, certificate fee                   | 21542335          | 28259228         |
| 4. Entrance Examination Fee                     | 47555402          | 58748560         |
| <b>Total (B)</b>                                | <b>789193742</b>  | <b>651245733</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>0</b>          | <b>0</b>         |
| <b>Sale of Publications</b>                     |                   |                  |
| 1. Sale of Admission forms                      | ----              | ----             |
| 2. Sale of syllabus and Question Paper, etc.    | 107760            | 33690            |
| 3. Sale of prospectus including admission forms | ----              | ----             |
| <b>Total (D)</b>                                | <b>107760</b>     | <b>33690</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>1042341319</b> | <b>920718581</b> |

S.R.  
Joint Registrar(Fin.)

1288  
Finance officer

1288  
Treasurer

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

SCHEDULE 10- GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

| Particulars                                       |                |            |                  |            |                |                        | Amount in ₹    |                    |                     |
|---|----------------|------------|------------------|------------|----------------|------------------------|----------------|--------------------|---------------------|
|   | Govt. of India | Plan       | UGC              | Total Plan | Non Plan UGC   |                        | Total MG Grant | Current Year Total | Previous Year Total |
|   |                | Plan       | Specific Schemes |            | capital Assets | Recurring/salary Grant |                |                    |                     |
| Balance B/F                                       |                | 5790807913 | 0                | 5790807813 | 285403798      | 0                      | 285403798      | 6076211611         | 5587750339          |
| Add: Receipts during the year                     |                | 538293420  | 0                | 538293420  | 110000000      | 5738824000             | 5848824000     | 6387117420         | 5919764306          |
| <b>Total</b>                                      |                | 6329101233 | 0                | 6329101233 | 395403798      | 5738824000             | 6134227798     | 12463329031        | 11507514645         |
| Less : Refund to UGC Balance                      |                | 0          | 0                | 0          | 0              | 0                      | 0              | 0                  | 0                   |
| Less : Utilized for Capital expenditure (A)       |                | 1962696    | 0                | 1962696    | 83892717       | 72895450               | 156788167      | 158750863          | 165642627           |
| <b>Balance</b>                                    |                | 6327138537 | 0                | 6327138537 | 311511081      | 5665928551             | 5977439632     | 12304578169        | 11341872018         |
| <b>Less: utilized for Revenue Expenditure (B)</b> |                | 16693601   | 0                | 16693601   | 23837870       | 5665928551             | 5689766421     | 5706460022         | 5265660407          |
| <b>Balance C/F (C)</b>                            |                | 6310444936 | 0                | 6310444936 | 287673211      | 0                      | 287673211      | 6598118147         | 6076211611          |

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

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

| SCHEDULE 11- INCOME FROM INVESTMENTS   | Earmarked/Endowment Funds |                  | Other Investments |                 |
|--|---------------------------|------------------|-------------------|-----------------|
|  | Current Year              | Previous Year    | Current Year      | Previous Year   |
| 1. Interest  |                           |                  |                   |                 |
| a. On Government Securities  | ----                      | ----             | ----              | ----            |
| b. Other Bonds/Debentures  | ----                      | ----             | ----              | ----            |
| 2. Interest on Term Deposits   | 349061800                 | 436252689        | 27271669          | 52734780        |
| 3. Income accrued but not due on Term Deposits/Interest bearing advances to employees. | ----                      | ----             | ----              | ----            |
| 4. Interest on Saving Bank Accounts  | 16553579                  | 8025623          | ----              | ----            |
| 5. Others (Specify)  | ----                      | ----             | ----              | ----            |
| <b>Total</b>   | <b>365615379</b>          | <b>444278312</b> | <b>27271669</b>   | <b>52734780</b> |

|   |                  |                  |
|---|------------------|------------------|
| <b>Transferred to Earmarked/Endowment Funds</b> | <b>365615379</b> | <b>444278312</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.

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**UNIVERSITY OF DELHI**

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

|  | Amount in ₹         |                      |
|--|---------------------|----------------------|
| <b>SCHEDULE 12 - INTEREST EARNED</b>       | <b>Current Year</b> | <b>Previous Year</b> |
| 1.On Savings Accounts with scheduled banks | 15030915            | 57188754             |
| 2.On Loans                                 |                     |                      |
| a. Employee/Staff                          | ----                | ----                 |
| b. Others                                  | ----                | ----                 |
| 3. On Debtors and Other Receivables        | ----                | ----                 |
| <b>Total</b>                               | <b>15030915</b>     | <b>57188754</b>      |


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**SCHEDULE 13 - OTHER INCOME**

|   | Amount in ₹      |                 |
|---|------------------|-----------------|
|   | Current Year     | Previous Year   |
| <b>A. Income from Land &amp; Building</b>   |                  |                 |
| 1. Rent from Building/Land etc.   | 2097900          | 3135068         |
| 2. License fee  | 27090979         | 21238721        |
| 3. Hire Charges of Auditorium/Play ground/Convention Centre, etc.                     | ---              | ---             |
| 4. Electricity charges recovered  | ---              | ---             |
| 5. Water charges recovered  | ---              | ---             |
| <b>Total (A)</b>  | <b>29188879</b>  | <b>24373789</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. Income from consultancy  | ---              | ---             |
| 2. RTI fee  | 14329            | 110261          |
| 3. Income from Royalty  | ---              | ---             |
| 4. D.D. recruitment   | ---              | 451351          |
| 5. Misc. receipts (Sale of lender form, waste paper, etc.)                            | 1522039          | 1175700         |
| 6. Profit on Sale/disposal of Assets  |                  |                 |
| a) Owned assets   | ---              | ---             |
| b) Assets received free of cost   | ---              | ---             |
| 7. Grants/Donations from Institutions, Welfare Bodies and International Organizations | ---              | ---             |
| 8. Health Centre Contribution   | 54420692         | 51524301        |
| 9. Others (Specify)   | 21171364         | 5870414         |
| <b>Total (D)</b>  | <b>77128425</b>  | <b>59132527</b> |
| <b>GRAND TOTAL (A+B+C+D)</b>  | <b>106317304</b> | <b>83506316</b> |

  
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UNIVERSITY OF DELHI

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

SCHEDULE 14- PRIOR PERIOD INCOME

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

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

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

**Amount in ₹**

| <b>Particulars</b>                       | <b>Current Year</b> |                    |                    | <b>Previous Year</b> |                   |                   |
|--|---------------------|--------------------|--------------------|----------------------|-------------------|-------------------|
|  | <b>Plan</b>         | <b>Non Plan</b>    | <b>Total</b>       | <b>Plan</b>          | <b>Non Plan</b>   | <b>Total</b>      |
| a) Salaries and Wages                    |                     |                    |                    |                      |                   |                   |
| Teaching staff                           | ----                | 1943659644         | 1943669644         | ----                 | 1665314377        | 1665314377        |
| Non-Teaching staff                       | 7264412             | 1081678575         | 1088942987         | 6294106              | 1077805581        | 1084099687        |
| Lower Subordinate staff                  | 122701              | 273301735          | 273424436          | 352305               | 240175343         | 240527648         |
| b) Allowances and Bonus                  | ----                | ----               | 0                  | ----                 | ----              | ----              |
| c) Contribution to Provident Fund        | ----                | 15745642           | 15745642           | ----                 | 6442384           | 6442384           |
| d) Contribution to other funds (specify) | ----                | ----               | 0                  | ----                 | ----              | ----              |
| e) Staff Welfare Expenses (Liveries)     | ----                | 46320              | 46320              | ----                 | 1001789           | 1001789           |
| f) Retirement and Terminal Benefits      | 997452              | 6959510531         | 6960507983         | ----                 | 3406519947        | 3406519947        |
| g) LTC facility                          | 0                   | 15368845           | 15368845           | 13942                | 59922709          | 59936651          |
| h) Medical facility                      | 0                   | 170629572          | 170629572          | 10913                | 155566493         | 155577403         |
| i) Children Education Allowance          | ----                | 20576109           | 20576109           | ----                 | 9922635           | 9922635           |
| j) Honorarium                            | ----                | 92459508           | 92459508           | ----                 | 52075684          | 52075684          |
| k) Others                                | ----                | ----               | 0                  | ----                 | ----              | ----              |
| <b>Total</b>                             | <b>8384565</b>      | <b>10572986481</b> | <b>10581371046</b> | <b>6671266</b>       | <b>6674747942</b> | <b>6681419208</b> |

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

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

|   | Amount in ₹        |                   |                   |                    |                    |
|---|--------------------|-------------------|-------------------|--------------------|--------------------|
|   | Pension            | Gratuity          | Leave Encashment  | Total              | Previous year      |
| Opening Balance as on 01.04.19  | 19335915063        | 1371782081        | 1211502217        | 21919199361        | 19948328774        |
| Addition : Capitalized value of Contributions Received from other Organizations | 6763889            | 4915391           | 575607            | 12254887           | 15556224           |
| <b>Total (a)</b>  | <b>19342678952</b> | <b>1376697472</b> | <b>1212077824</b> | <b>21931454248</b> | <b>19963964998</b> |
| Less: Actual Payment during the Year (b)  | 1993236403         | 168329203         | 75841485          | 2237407091         | 1380037492         |
| Balance Available on 31.03.20 c (a-b)   | 17349442549        | 1208368269        | 1136235339        | 19694047157        | 18583927506        |
| Provision required on 31.03.20 as per Actuarial Valuation (d)                   | 23644829981        | 1448548177        | 1463038346        | 26556416504        | 21919199361        |
| A. Provision to be made in the Current year (d-c)                               | 6295387432         | 240179908         | 326802007         | 6862369347         | 3335271855         |
| B. Contribution to New Pension Scheme   | ----               | ----              | ----              | 96841184           | 70600760           |
| C. Medical Reimbursement to Retired Employees                                   | ----               | ----              | ----              | ----               | ----               |
| D. Travel to Hometown on Retirement   | ----               | ----              | ----              | ----               | ----               |
| E. Deposit Linked Insurance Payment   | ----               | ----              | ----              | 300000             | 557332             |
| <b>TOTAL (A+B+C+D+E)</b>  | <b>6295387432</b>  | <b>240179908</b>  | <b>326802007</b>  | <b>6959510531</b>  | <b>3406519947</b>  |

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

|  |                |                  |                  |                 |                  | Amount in ₹      |
|--|----------------|------------------|------------------|-----------------|------------------|------------------|
| SCHEDULE 16 - ACADEMIC EXPENSES                    |                |                  | Current Year     |                 | Previous Year    |                  |
|  | Plan           | Non Plan         | Total            | Plan            | Non Plan         | Total            |
| a) Laboratory Expenses                             | 1113046        | 13941741         | 15054787         | 3844130         | 17883545         | 21727675         |
| b) Field work/Participation in Conferences         | ----           | ----             | ----             | 471501          | ----             | 471501           |
| c) Expenses on Seminars/Workshops                  | 3377706        | 2954306          | 6332012          | 5220817         | 4661335          | 9882152          |
| d) Award and Schoiarships                          | 615790         | 75259371         | 75875161         | 775503          | 78787818         | 79563321         |
| e) Registration charges of institution of Eminence | ----           | ----             | ----             | ----            | ----             | ----             |
| d) Payment to visiting faculty                     | 18518          | ----             | 18518            | 807515          | ----             | 807516           |
| e) Examination                                     | ----           | 260798753        | 260798753        | 4525            | 427707947        | 427712472        |
| f) Refund of Fees                                  | ----           | 2050478          | 2050478          | ----            | 3394239          | 3394239          |
| g) Entrance Exam                                   | ----           | 66874041         | 66874041         | ----            | 17858042         | 17868042         |
| f) Student Welfare Expenses                        | ----           | ----             | ----             | ----            | ----             | ----             |
| g) Admission Expenses                              | ----           | ----             | ----             | ----            | ----             | ----             |
| h) Convocation Expenses                            | ----           | ----             | ----             | ----            | ----             | ----             |
| i) Publications                                    | ----           | 304000           | 304000           | 46668           | 414966           | 461634           |
| j) Stipend/means-cum-merit scholarship             | ----           | 197022           | 197022           | ----            | 229731           | 229731           |
| k) Subscription Expenses                           | ----           | ----             | 0                | ----            | ----             | ----             |
| i) Others (specify)                                | ----           | ----             | 0                | ----            | ----             | ----             |
| <b>TOTAL</b>                                       | <b>5125060</b> | <b>422379712</b> | <b>427504772</b> | <b>11170660</b> | <b>550947623</b> | <b>562118283</b> |

*S.R.*  
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*[Signature]*  
**Finance Officer**

*[Signature]*  
**Treasurer**

## Amount in ₹

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

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

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

Amount in ₹

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

*S.R.*  
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*1588*  
**Finance Officer**

*Aras*  
**Treasurer**

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

| Amount in ₹                 |              |               |               |               |               |               |
|-----------------------------|--------------|---------------|---------------|---------------|---------------|---------------|
| SCHEDULE - 20 FINANCE COSTS | Current Year |               |               | Previous Year |               |               |
|                             | Plan         | Non Plan      | Total         | Plan          | Non Plan      | Total         |
| a) Bank charges             | 29501        | 177919        | 207420        | 54299         | 101790        | 156089        |
| b) Others (specify)         | -----        | -----         | -----         | -----         | -----         | -----         |
| <b>Total</b>                | <b>29501</b> | <b>177919</b> | <b>207420</b> | <b>54299</b>  | <b>101790</b> | <b>156089</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.

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

|   |                |                  |                  |                |                  | Amount in ₹      |
|---|----------------|------------------|------------------|----------------|------------------|------------------|
| SCHEDULE - 21 Expenditure on Grants, Subsidies etc.     | Current Year   |                  |                  | Previous Year  |                  |                  |
|   | Plan           | Non Plan         | Total            | Plan           | Non Plan         | Total            |
| a) Provision for Bad and Doubtful Debts/Advances        | ----           | ----             | ----             | ----           | ----             | ----             |
| b) Irrecoverable Balances Written- off                  | ----           | ----             | ----             | ----           | ----             | ----             |
| c) Grants/Subsidies to other institutions/organizations | 1860125        | 141024915        | 142885040        | 2397793        | 143583013        | 145980806        |
| d) Others (specify)                                     | ----           | ----             | ----             | ----           | ----             | ----             |
| <b>Total</b>  | <b>1860125</b> | <b>141024915</b> | <b>142885040</b> | <b>2397793</b> | <b>143583013</b> | <b>145980806</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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**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2020**

**SCHEDULE 22: PRIOR PERIOD EXPENSES**

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

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*[Signature]*

*[Signature]*  
**Finance Officer**

*[Signature]*  
**Treasurer**



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

|                                      | Amount in ₹      |                  |
|--------------------------------------|------------------|------------------|
| Increase/Decrease in Stock           | Current year     | Previous year    |
| <b>a.) Closing Stock</b>             |                  |                  |
| Stationery                           | 5957925          | 7236511          |
| Drugs and Medicines                  | 8657151          | 10235191         |
| Liveries                             | -----            | -----            |
| Answer Sheet                         | 1354312          | 5127131          |
| <b>Total (A)</b>                     | <b>15969388</b>  | <b>22598833</b>  |
| <b>b.) Less :Opening Stock</b>       | <b>22598833</b>  | <b>25893998</b>  |
| <b>Total (B)</b>                     | <b>22598833</b>  | <b>25893998</b>  |
| <b>Net Increase/(Decrease) (A-B)</b> | <b>(6629445)</b> | <b>(3295165)</b> |

  
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**Treasurer**

**UNIVERSITY OF DELHI**

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2020**

**Schedule 23: Significant Accounting Policies**

**1 Basis for Preparation of accounts:**

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

**2 Revenue Recognition:**

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

**3 Fixed Assets and Depreciation:**

- a. Fixed assets are stated at cost of acquisition including inward freight, duties, taxes, incidental direct expenses related to acquisition, installation and commissioning less depreciation. Fixed assets received by the University without any consideration has been capitalized in the financial statement at a nominal value i.e., at Rs. One per asset.

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

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

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

**Tangible Assets:**

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

**Intangible Assets (amortization):**

|   |                   |     |
|---|-------------------|-----|
| 1 | Computer Software | 40% |
| 2 | Patents           | 25% |

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

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

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

**4 Intangible Assets:**

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

4.1 **Patents:** The expenditure incurred from time to time (application fees, legal expenses etc.) for obtaining Patent is capitalized and shown as part of Intangible assets in the Balance Sheet. If applications for Patents are rejected, the cumulative expenditure incurred on the particular Patent is written off to the Income & Expenditure in the year of application is rejected. The rate of depreciation is provided @ 25% on written down value method.

4.2 **Electronic Journals:** The amount spent on E- Journals/ periodicals are treated as revenue expenditure to the extent of the benefits utilized in the current year and rest of the amount is accounted in books of account on accrual basis as prepaid expenses.

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

**5 Stocks:**

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

**6 Retirement Benefits:**

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

**7 Investments:**

All Investments are stated at cost.

**8 Earmarked/ Endowment Funds:**

The Earmarked Fund consisting of Housing Building Fund, Conveyance Fund (including computer advances and other such funds) are long term funds and earmarked for specific purposes. Each of the Funds has a separate bank account. Those with large balances also have investment in government securities, bonds and term deposit with Banks. The income from investment/ advances (house building, conveyance and computer) is accounted on accrued basis and interest on savings bank accounts are credited to the respective fund on cash basis. The expenditure and advances (in the case of housing building conveyance/computers) are debited to the respective funds.

3.1 The balance of respective funds is carried forward on the liability side of the Balance Sheet and is represented by bank balance, advances, Fixed Deposit and investment on the asset side of the Balance Sheet.



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

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

The Income from investment of each Endowment Fund is added to the Fund. The expenditure on Medals & Prizes is met from the interest earned on investment of the respective Endowment Funds and the balance is carried forward to next year. In respect of chairs, however, the Corpus of Endowment is also used.

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

**9 Government and UGC Grants:**

9.1 Government Grant and UGC grants are accounted for on receipt basis. However, where a sanction for release of grant pertaining to financial year received before 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 Grant (including advances paid out of such grants) are carried forward and exhibited as a liability in the Balance Sheet

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

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

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

## 11 Sponsored Projects:

11.1 In respect of ongoing sponsored projects the amount received from sponsors are credited to the head Current liabilities and Provisions- Current Liabilities – Other Liabilities – receipt against ongoing sponsored projects. As and when expenditure incurred/ advances are paid against such project, or the concerned project account is debited with allocated overhead charges, the liability account is debited.

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


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

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

## 12 Income Tax:

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

  
Joint Registrar (Fin.)

  
Finance Officer

  
Treasurer

## UNIVERSITY OF DELHI

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2020**

## Schedule 24: Contingent Liabilities and Notes on Accounts

## 1 Contingent Liabilities:

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

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

## 2 Capital Commitments (Capital Works in Progress)

Capital Works in Progress includes the amount paid by University till 31<sup>st</sup> March 2020 towards construction of the following Projects

|   |                    |
|---|--------------------|
| I. Other Projects from Plan & Earmarked/ Endowment Fund | Rs. 12,28,72,429/- |
|---|--------------------|

During the year, No any Capital Work in Progress has been transferred into Building Accounts.

### 3 Fixed Assets:

3.1 Addition in the year to Fixed Assets in Schedule 4 include assets purchased out of plan funds Rs. 1962696/- Non Plan, Funds (Recurring) Rs. 7,28,95,450 /-, (Capital Assets) Rs. 8,38,92,717/- and Earmarked/Endowment Fund Rs. 6,69,68,796/- Sponsored Projects closed Rs. 8529436/- and Library Books and other assets of the value of Rs 60/- (at nominal value of Rs. 1/- per assets) gifted to the University. The assets have been set up by credit to Capital Fund.

3.2 In the Balance sheet as on 31<sup>ST</sup> March, 2014 and the Balance Sheets of earlier years Fixed Assets created out of Plan Fund and Fixed Assets created out of non-plan funds were not exhibited distinctly. Further the addition during the year from plan, non-plan funds, and other funds, and the depreciation on those additions respectively has been exhibited distinctly in sub schedule A B (1) B (2) & D to the main schedule of the Fixed Assets (Schedule 4)

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



**4 Deposit Liabilities:**

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

**5 Expenditure in Foreign currency:**

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

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

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

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

**7 Bank Balances:**

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

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

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

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

10 Schedule 1 to 24 are annexed to & form an integral part of the Balance Sheet as on 31<sup>st</sup> March 2020 and the Income & Expenditure Account for the year ended 31<sup>st</sup> March 2020

**11 Provident Fund Accounts:**

As the Provident Fund Accounts including New Pension Scheme Fund are owned by the members of those funds and not by the University, these accounts were separated from the University Accounts. However, a Receipts & Payments Accounts, an Income & Expenditure Account (on Accrual basis) and a Balance Sheet of the Provident Fund Accounts as well as the New Pension Scheme for the year 2019-20 have been attached, to the University's Accounts.



**12 Salaries:**

The expenditure on salary is for the period from March 2019 to February 2020. No provision is made towards salary for the month of March 2020.


**13 Halls & Hostel:**

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

**14 Delhi University Press:**

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

  
Joint Registrar (Fin.)

  
Finance Officer

  
Treasurer

**UNIVERSITY OF DELHI**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020**

|          |  |              |               |          |  | Amount in ₹  |               |
|----------|--|--------------|---------------|----------|--|--------------|---------------|
| RECEIPTS |  | Current Year | Previous Year | PAYMENTS |  | Current Year | Previous Year |
| I.       | Opening Balances   |              |               | I.       | Expenses   |              |               |
| a)       | Cash Balances  | ---          | ---           | a)       | Establishment Expenses   | 5938531520   | 4710548621    |
| b)       | Bank Balances  |              |               | b)       | Academic Expenses  | 427504772    | 561954538     |
| i.       | In Current Accounts  | 102222076    | 66031191      | c)       | Administrative Expenses  | 698780995    | 894045727     |
| ii.      | In Saving Accounts   | 1221087686   | 891760948     | d)       | Transportation Expenses  | ---          | 10080         |
| iii.     | In Deposit Accounts  | 12388074281  | 11082529870   | e)       | Repairs & Maintenance  | 179902718    | 180040236     |
| c)       | Permanent Advance  | 937600       | 922600        | f)       | Finance costs  | 207420       | 156089        |
| II.      | Grants Received  |              |               | g)       | Expenditure on Grant   | 142885040    | 145980806     |
| a)       | From Government of India                                   | ---          | ---           | h)       | Prior Period Items   | 683230       | ---           |
| b)       | From State Government                                      | ---          | ---           |          |  |              |               |
| c)       | From UGC   |              |               | II.      | Payments against Earmarked/<br>Endowment Funds                           | 297752224    | 388749530     |
| i)       | Grant for Capital Expenditure-Non Plan                     | 110000000    | ---           |          |  |              |               |
| ii)      | Grant for Revenue Expenditure-Non Plan                     | 5738824000   | 5633900000    | III.     | Payments against Sponsored<br>Projects/Schemes                           | 602321702    | 630046448     |
| d)       | From other sources (details)                               |              |               |          |  |              |               |
| III.     | Academic Receipts  |              |               | IV.      | Payments against Sponsored /fellowship<br>Fellowships/Scholarships       | 43711631     | 95398221      |
| a)       | Fees and Subscriptions                                     | 1042233559   | 920684892     | V.       | Payments against Plan Accounts   | ---          | ---           |
| b)       | Sale of Publications                                       | 107760       | 33690         |          |  |              |               |
| IV.      | Receipts against Earmarked/Endowment<br>Funds              | 1065630662   | 832598434     | VI.      | Investments and Deposits made<br>Out of Earmarked/Endowment<br>Funds     | ---          | ---           |
| V.       | Receipts against Sponsored Projects/Schemes                | 559243795    | 687285490     | a)       |  | ---          | ---           |
| VI.      | Receipts against Plan                                      | 262936632    | 35944405      | b)       | Out of own funds (Investments - Others)                                  | ---          | ---           |
| VII.     | Receipts against Sponsored Fellowships<br>and Scholarships | 58387487     | 80304722      | VII.     | Term Deposits with Scheduled Banks                                       | ---          | ---           |
|          |  |              |               | VIII.    | Expenditure on Fixed Assets and<br>Capital Work - In - Progress          | ---          | ---           |
|          |  |              |               | a)       | Fixed Assets   | 225719659    | 176812980     |
|          |  |              |               | b)       | Capital Works - In - Progress  | ---          | ---           |
|          |  |              |               | IX.      | Other Payments including<br>statutory payments<br>Other body transaction | 34489554     | 121871867     |

S.R.  
Joint Registrar (Fin.)

Finance Officer

Treasurer

|   |                    |                    |  |                    |                    |
|---|--------------------|--------------------|--|--------------------|--------------------|
| <b>VIII. Income on Investments From</b>                         |                    |                    | <b>X. Refunds of Grants</b>                                  | ----               | ----               |
| a) Earmarked/Endowment Funds                                    | 267346159          | 431669302          |  |                    |                    |
| b) Plan Accounts  | 250812594          | 203020846          | <b>XI. Deposits and Advances</b>                             |                    |                    |
| c) Sponsored Projects   | 78058027           | 90951125           | a) Festival Advance  |                    | 70762              |
| d) Sponsored Fellowship & Scholarship                           | 6392606            | 5691539            | b) Advances  | ----               | ----               |
|   |                    |                    | c) Permanent Advance   | ----               | ----               |
| <b>IX. Interest received on</b>                                 |                    |                    | d) Medical Advance   | ----               | ----               |
| a) Bank Deposits  | 28067078           | 51143555           | e) LTC Advance   | 8476132            | 7974556            |
| b) Loans and Advances   | ----               | ----               | f) Remittances   | 0                  | 1961357            |
| c) Savings Bank Accounts  | 15030915           | 57188754           | g) Advance out of Sponsored Projects, Plan, & Earmarked Fund | 47805560           | ----               |
|   |                    |                    |  |                    |                    |
| <b>X. Investments encashed</b>                                  | ----               | ----               | <b>XII. Other Payments</b>                                   | 1976473267         | 2088801180         |
|   |                    |                    |  |                    |                    |
| <b>XI. Term Deposits with Scheduled Banks encashed</b>          | ----               | ----               | <b>XIII. Closing Balances</b>                                |                    |                    |
|   |                    |                    | a) Cash in hand  | ----               | ----               |
|   |                    |                    | b) Bank Balances   |                    |                    |
| <b>XII. Other Income (including Prior Period Items)</b>         | 103809933          | 76037082           | - In Current Accounts  | 131513570          | 102222076          |
|   |                    |                    | - In Savings Accounts  | 3126403359         | 1221087686         |
| <b>XIII. Deposits and Advances</b>                              |                    |                    | - In Deposits Accounts                                       | 11698773012        | 12388074281        |
| a) Festival Advance   | ----               | 736612             | c) Permanent Advance   | 927600             | 937600             |
| b) LTC Advance  | 7974556            | 13308426           |  |                    |                    |
| c) Medical Advance  | ----               | ----               |  |                    |                    |
| d) Permanent Advance  | ----               | ----               |  |                    |                    |
| e) Advances   | 16944774           | 95453566           |  |                    |                    |
| f) Remittances  | 449219             | ----               |  |                    |                    |
| g) Advance out of Sponsored Projects, Plan, & Earmarked Fund    | ----               | 290782766          |  |                    |                    |
| <b>XIV. Miscellaneous Receipts including Statutory Receipts</b> | 59934047           | 120094100          |  |                    |                    |
|   |                    |                    |  |                    |                    |
| <b>XV. Any Other Receipts</b>                                   | 2198357518         | 2048670726         |  |                    |                    |
|   |                    |                    |  |                    |                    |
| <b>TOTAL</b>  | <b>25582862965</b> | <b>23716744641</b> | <b>TOTAL</b>   | <b>25582862965</b> | <b>23716744641</b> |

S.R.  
Joint Registrar (Fin.)

Finance Officer

Treasurer

**UNIVERSITY OF DELHI**  
**PROVIDENT FUND ACCOUNT**  
**BALANCE SHEET AS ON 31st MARCH 2020**

|                             |  |             |                            |                             |   |            | (Amount/Rs.)               |
|-----------------------------|--|-------------|----------------------------|-----------------------------|---|------------|----------------------------|
| Previous Year<br>31.03.2019 | Liabilities  |             | Current Year<br>31.03.2020 | Previous Year<br>31.03.2019 | Assets  |            | Current Year<br>31.03.2020 |
|                             | <b><u>GPF</u></b>  |             |                            |                             |   |            |                            |
| 3718050214                  | Opening Balance  | 3991034326  |                            | 2626990000                  | Investment (Bonds)                                |            |                            |
| 555083796                   | Add: Subscriptions in the year                                     | 606268822   |                            |                             | -- GPF  | 1343000000 |                            |
| 287912546                   | Add: Interest Credited   | 310446144   |                            |                             | -- CPF  | 1283990000 | 2626990000                 |
| (570011685)                 | Less: Advance/Withdrawal   | (658625859) |                            |                             |   |            |                            |
| (545)                       | Less: Adjustment relating to Previous yr.                          | (55774)     |                            | 2161994717                  | Deposits Accounts (FD)                            |            |                            |
| 3991034326                  | Closing Balance  |             | 4249067659                 |                             | -- GPF  | 1462200000 |                            |
|                             | <b><u>CPF</u></b>  |             |                            |                             | -- CPF  | 852900000  | 2315100000                 |
| 614883516                   | Opening Balance  | 616249658   |                            | 139183795                   | Interest Accrued as on 31.03.2020                 |            | 138018061                  |
| 58210366                    | Add: Subscriptions & Contribution repayment of advance in the year | 69794420    |                            |                             | TDS deducted :                                    |            |                            |
| 40615088                    | Add: Interest Credited   | 41185113    |                            |                             | -- CPF  | 2131613    |                            |
| (96122478)                  | Less: Advance/Withdrawal/Final settlement                          | (99305406)  |                            |                             | -- GPF  | 83363      | 2214976                    |
| (1336834)                   | Less: Adjustment related to Previous Year                          | (462)       |                            |                             |   |            |                            |
| 616249658                   | Closing Balance  |             | 627923323                  |                             | Bank Balances with SBI Bank in Saving Accounts :- |            |                            |
|                             | <b><u>Interest Reserve</u></b>                                     |             |                            | 88359659                    | --GPF A/c No.10851298435                          | 115492712  |                            |
| 368319050                   | Opening Balance  | 430847617   |                            | 21603430                    | --CPF A/c No.10851298457                          | 136713717  | 252206429                  |
| 62528567                    | Add: Excess of Income over Expenditure                             | 26690867    |                            |                             |   |            |                            |
| 430847617                   | Closing Balance  |             | 457538484                  |                             |   |            |                            |
| <b>5038131601</b>           | <b>TOTAL</b>   |             | <b>5334529466</b>          | <b>5038131601</b>           |   |            | <b>5334529466</b>          |

  
**JOINT REGISTRAR (FIN.)**

  
**FINANCE OFFICER**  
 (50)

  
**TREASURER**



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

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020**

| (Amount / Rs.)              |                                   |                            |                             |   |                            |
|-----------------------------|-----------------------------------|----------------------------|-----------------------------|---|----------------------------|
| Previous Year<br>31.03.2019 | Expenditure                       | Current Year<br>31.03.2020 | Previous Year<br>31.03.2019 | Income  | Current Year<br>31.03.2020 |
|                             | Interest Credited to:             |                            | 408178329                   | Interest earned on Investment & SB A/c                                      | 379209251                  |
| 287912546                   | GPF Account                       | 310446144                  | 106280869                   | Add: Interest accrued during the year                                       | 105115135                  |
| 40615088                    | CPF Account                       | 41185113                   | 1337379                     | Add: Adjustment related to previous year                                    | 56236                      |
| 4035                        | Bank Charges                      | 2079                       | (122884777)                 | Less Interest accrued during previous year but realized during current year | (106280869)                |
|                             | TDS deducted :                    |                            |                             | Other Income  | 224450                     |
| 426958                      | -- CPF                            | -                          |                             |   |                            |
| 1424606                     | -- GPF                            | -                          |                             |   |                            |
| 62528567                    | Excess of Income over Expenditure | 26690867                   |                             |   |                            |
| <b>392911800</b>            | <b>Total</b>                      | <b>378324203</b>           | <b>392911800</b>            | <b>Total</b>  | <b>378324203</b>           |

  
JOINT REGISTRAR (FIN.)

  
FINANCE OFFICER

  
TREASURER

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

**RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2019-20**

| Receipts                                   | (Amount / Rs.)    | Payments                             | (Amount / Rs.)    |
|--|-------------------|--------------------------------------|-------------------|
| Opening Balance as on 01/04/2019           |                   |                                      |                   |
| GPF A/c No.10851298435                     | 88359659          | GPF Adv./Withdrawal/Final Settlement | 658625859         |
| CPF A/c No.10851298457                     | 21603430          | CPF Adv./Withdrawal/Final Settlement | 99305406          |
| GPF Subscription                           | 606268822         | Investment during the year           | 2393000000        |
| CPF Subscription & University Contribution | 69794420          | Bank Charges                         | 2079              |
|  |                   | Closing Balances:                    |                   |
| Investment Encashed                        | 2240119167        | GPF A/c No.10851298435               | 115492712         |
| Interest Received                          | 376994275         | CPF A/c No.10851298457               | 136713717         |
| <b>TOTAL</b>                               | <b>3403139773</b> | <b>TOTAL</b>                         | <b>3403139773</b> |

  
JOINT REGISTRAR (FIN.)

  
FINANCE OFFICER

  
TREASURER

**UNIVERSITY OF DELHI**

**NPS TIER-I ACCOUNT**

**BALANCE SHEET AS AT 31st MARCH 2020**

| (Amount / Rs.)     |                                     |                    |                    |                                   |                    |
|--------------------|-------------------------------------|--------------------|--------------------|-----------------------------------|--------------------|
| Amount<br>31.03.19 | Liabilities                         | Amount<br>31.03.20 | Amount<br>31.03.19 | Assets                            | Amount<br>31.03.20 |
|                    | <b><u>NPS Tier-I Account :-</u></b> |                    |                    |                                   |                    |
| 4455629            | Subscription & Univ. Contribution   | 14230965           | 3115000            | Investment                        | 2606000            |
|                    |                                     |                    | 77867              | Interest accrued but not realized | 71338              |
| 3091945            | Interest Reserve                    | 3748552            |                    | TDS deducted on Flexi FD & FD     | 2045               |
|                    |                                     |                    | 4354707            | Balance at Bank Saving A/cs       | 15300134           |
| 7547574            | TOTAL                               | 17979517           | 7547574            | TOTAL                             | 17979517           |

  
JOINT REGISTRAR (FIN.)

  
FINANCE OFFICER

  
TREASURER

**UNIVERSITY OF DELHI**

**NPS TIER-I ACCOUNT**

**INCOME & EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2019-20**

| (Amount / Rs.)     |   |                    |                    |  |                    |
|--------------------|---|--------------------|--------------------|--|--------------------|
| Amount<br>31.03.19 | Expenditure                                       | Amount<br>31.03.20 | Amount<br>31.03.19 | Income   | Amount<br>31.03.20 |
| 856                | Bank Charges                                      | 3676               | 394772             | Interest received on investment<br>(F.D. ,Flexi A/c & SBI)           | 666812             |
| 8270               | TDS deducted on Investment<br>(Flexi FD Interest) | 0                  |                    |  |                    |
| 406105             | Excess of Income over Expenditure                 | 656607             | (57408)            | Interest accrued for the year 2018-19 but realized<br>during 2019-20 | (77867)            |
|                    |   |                    | 77867              | Interest accrued but not realized                                    | 71338              |
| 415231             | TOTAL   | 660283             | 415231             | TOTAL  | 660283             |

  
JOINT REGISTRAR (FIN.)

  
FINANCE OFFICER

  
TREASURER



**UNIVERSITY OF DELHI**

**NPS TIER-I ACCOUNT**

**RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2019-20**

| Amount<br>31.03.19 | Receipts   | Amount<br>31.03.20 | Amount<br>31.03.19 | Payments   | Amount<br>31.03.20 |
|--------------------|--|--------------------|--------------------|--|--------------------|
| 421217             | Opening Balance as on 01/04/2019                         | 4354707            | 3115000            | Investment   | 2606000            |
|                    | <b><u>NPS Tier-I Account</u></b>                         |                    |                    |  |                    |
| 137375588          | Own Subscription & University Contribution               | 180686486          | 133514128          | Withdrawal/Refund to NSDL                          | 168277292          |
| 67996              | Excess Receipts (Remittance)                             | 0                  | 856                | Bank Charges                                       | 3,676              |
| 281526             | Interest Received on investment (NPS)<br>(FD & Flexi FD) | 262287             | 8270               | TDS deducted on Investment                         | 0                  |
| 113246             | Interest on Saving Bank A/c                              | 402480             | 73612              | Pr. Excess Remm paid<br>Adjustment (Previous Year) | 67996<br>2565862   |
| 2807000            | Investment Encashed (F.D.)                               | 3115000            | 4354707            | Closing balance as on 31.03.20                     | 1,53,00,134        |
| <b>141066573</b>   | <b>TOTAL</b>   | <b>188820960</b>   | <b>141066573</b>   | <b>TOTAL</b>                                       | <b>188820960</b>   |

  
JOINT REGISTRAR (FIN.)

  
FINANCE OFFICER

  
TREASURER

(55)

**UNIVERSITY PRESS**

**BALANCE SHEET AS AT 31st MARCH 2020**


Amount in ₹

| FUNDS & LIABILITIES             | CURRENT YEAR         | PREVIOUS YEAR        |
|---------------------------------|----------------------|----------------------|
|                                 | Rupees               | Rupees               |
| 1. <u>Capital</u>               | 341,547.00           | 3,381,931.00         |
| 2. <u>Current Liabilities :</u> |                      |                      |
| (a) Deduction from Salary Bills | 1,243,219.00         | 1,241,869.00         |
| (b) Bills Payable               | -                    | -                    |
| 3. <u>Loan &amp; Advance :</u>  |                      |                      |
| (a) Advance for work to be done | -                    | 130,000.00           |
| (b) Inter Bank Transfer         | 17,395,492.00        | 17,395,492.00        |
| (c) Other Liabilities           | 10,162.00            | 10,162.00            |
| (d) Earnest Money               | 53,500.00            | 53,500.00            |
| <b>TOTAL</b>                    | <b>19,043,920.00</b> | <b>22,212,954.00</b> |

| ASSETS                               | CURRENT YEAR         | PREVIOUS YEAR        |
|--------------------------------------|----------------------|----------------------|
|                                      | Rupees               | Rupees               |
| 1. Machinery, Furniture & Equipments | 5,148.00             | 161,588.00           |
| 2. Amount Receivable                 | 15,490,171.00        | 20,528,126.00        |
| 3. <u>Stock In Hand</u>              |                      |                      |
| (a) Raw Material                     | 562,870.00           | 1,289,027.00         |
| (b) Finished Goods                   | -                    | -                    |
| 4. Work in Progress                  | -                    | -                    |
| 5. Cash in Bank                      | 2,969,731.00         | 218,213.00           |
| 6. Permanent Assets                  | 1,000.00             | 1,000.00             |
| 7. Advance Contingency               | 15,000.00            | 15,000.00            |
| <b>TOTAL</b>                         | <b>19,043,920.00</b> | <b>22,212,954.00</b> |

*Namita*  
Dealing Assistant

  
O.S.D. 24.12.2020  
University Press  
विशेष कार्य अधिकारी/O.S.D.  
विश्वविद्यालय पुस्तकालय/University Press  
दिल्ली विश्वविद्यालय/University of Delhi  
दिल्ली-110007/New Delhi-110007

# UNIVERSITY PRESS

## PROFIT & LOSS ACCOUNT FOR THE YEAR 2019-2020

|   |                     |                      | 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                             | 1,289,027.00        | 1,383,462.00         | (a) Income from Printing and Binding | -                   | 9,896,508.00         |
| (b) Finished Goods                            | -                   | 45,978.00            |                                      |                     |                      |
| 2. <u>To Work in Progress</u>                 | -                   | 4,817,430.00         |                                      |                     |                      |
| 3. <u>To Pay and Allowances :</u>             | 958,138.00          | 3,189,321.00         | 2. <u>By Closing Stock :</u>         |                     |                      |
| (a) L.T.C.                                    | -                   | 51,872.00            | (a) Raw Materials                    | 562,870.00          | 1,289,027.00         |
| (b) Tuition Fees                              | -                   | 13,500.00            | (b) Finished Goods                   | -                   | -                    |
| (c) Bonus                                     | -                   |                      |                                      |                     |                      |
| (d) Medical Re-imbursement                    | -                   | 315,358.00           |                                      |                     |                      |
| 4. <u>To Purchase of Raw Materials</u>        | -                   | 642,746.00           | 3. <u>By Work in Progress</u>        | -                   | -                    |
| 5. <u>To Misc. Contingent Exp.</u>            | -                   | 4,836.00             |                                      |                     |                      |
| 6. <u>To Rate, Rent and Taxes</u>             | 649.00              | 1,369.00             | 4. Loss                              | 1,686,676.00        | 5,324,229.00         |
| 7. <u>To Work Done Through Outside Agency</u> | -                   | 6,001,503.00         |                                      |                     |                      |
| 8. <u>Depreciation :</u>                      |                     |                      |                                      |                     |                      |
| (a) Machinery, Furniture & Equipment          | 1,732.00            | 42,389.00            |                                      |                     |                      |
| 9. <u>Profit</u>                              | -                   | -                    |                                      |                     |                      |
| <b>TOTAL</b>                                  | <b>2,249,546.00</b> | <b>16,509,764.00</b> | <b>TOTAL</b>                         | <b>2,249,546.00</b> | <b>16,509,764.00</b> |

*Namita*  
Dealing Assistant


*B. / [Signature]*  
O.S.D.  
University Press  
विश्व काल अधिकारी/O.S.D.  
विश्वविद्यालय मुद्रणालय/University Press  
दिल्ली विश्वविद्यालय/University of Delhi  
दिल्ली-110007/New Delhi-110007

**UNIVERSITY OF DELHI**  
**DELHI UNIVERSITY PRESS A/C NO. 10851295354**  
**RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31st MARCH, 2020**

*Amount in ₹*

| Receipts   | Current Year   | Previous Year   | Payments                                       | Current Year   | Previous Year   |
|--|----------------|-----------------|--|----------------|-----------------|
| <b>I <u>Opening Balance</u></b>                            |                |                 | <b>I <u>Expenses</u></b>                       |                |                 |
| Bank Balance   | 218213         | 1537189         | Establishment Expenses                         | 958138         | 3570051         |
| Deposit in Bank  | ----           | ----            |  |                |                 |
| <b>II <u>Reciepts from Printing &amp; Binding work</u></b> | 3708955        | 11801768        | <b>II <u>Other Administrative Expenses</u></b> |                |                 |
|  |                |                 | Expenditure                                    | 649            | 9592588         |
| <b>III <u>Deductions\Recoveries</u></b>                    | 211421         | 1206346         | Remittance                                     | 210071         | 1164451         |
|  |                |                 | <b>III <u>Closing Balance</u></b>              |                |                 |
|  |                |                 | Bank Balance                                   | 2969731        | 218213          |
| <b>Total</b>   | <b>4138589</b> | <b>14545303</b> |  | <b>4138589</b> | <b>14545303</b> |

  
Joint Registrar (Fin.)

  
Finance Officer

  
Treasurer



**UNIVERSITY OF DELHI**  
**HALLS AND HOSTELS**  
**BALANCE SHEET AS AT 31st MARCH, 2020**

| SOURCE OF FUNDS                                  | Amount in ₹      |                  |
|--|------------------|------------------|
|  | Current Year     | Previous Year    |
| COURPUS/CAPITAL FUND                             | 363265158        | 316409334        |
| DESIGNATED/EARMARKED/ENDOWMENT FUNDS             | 54961581         | 48810145         |
| CURRENT LIABILITIES & PROVISIONS                 | 21603087         | 19274316         |
| <b>TOTAL</b>                                     | <b>439829826</b> | <b>384493795</b> |
| <b>APPLICATION OF FUNDS</b>                      |                  |                  |
| <b>Fixed Assets</b>                              |                  |                  |
| Tangible Assets                                  | 16389854         | 18092779         |
| Intangible Assets                                | 24292            | 9740             |
| Capital Works-In-Progress                        | 0                | 0                |
| <b>INVESTMENT FROM EARMARKED/ENDOWMENT FUNDS</b> |                  |                  |
| Long Term  | 0                | 0                |
| Short Term                                       | 12361659         | 12753269         |
| <b>INVESTMENTS- OTHERS</b>                       | 89068821         | 74581662         |
| <b>CURRENT ASSETS</b>                            | 306483853        | 267281021        |
| <b>LOANS, ADVANCES &amp; DEPOSITS</b>            | 15555572         | 11829548         |
| <b>MISCELLANEOUS EXPENDITURE</b>                 | (54224)          | (54224)          |
| <b>TOTAL</b>                                     | <b>439829826</b> | <b>384493795</b> |

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

*[Signature]*  
Finance Officer


*[Signature]*  
Treasurer

**UNIVERSITY OF DELHI**  
**HALLS AND HOSTELS**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020**

| Particulars   | Current Year     | Amount in ₹<br>Previous Year |
|---|------------------|------------------------------|
| <b>(A) INCOME</b>   |                  |                              |
| Academic Receipts   | 63276944         | 58949398                     |
| Grants/Subsidies  | 137001868        | 141784977                    |
| Income From Investment  | 21183494         | 18956006                     |
| Interest Earned   | 1990898          | 1648722                      |
| Other Income  | 58893411         | 55933570                     |
| Prior Period Income   | 0                | 0                            |
| <b>Total (A)</b>  | <b>282346615</b> | <b>277272673</b>             |
| <b>(B) EXPENDITURE</b>  |                  |                              |
| Staff Payments & Benefits (Establishment Expenses)                        | 159821329        | 158610939                    |
| Academic Expenses   | 5073             | 0                            |
| Administrative and General Expenses                                       | 63388740         | 67732899                     |
| Transportation Expenses   | 538525           | 531863                       |
| Repair & Maintenance  | 9048521          | 9213593                      |
| Finance Costs   | 134464           | 355650                       |
| Depreciation  | 4811096          | 5199543                      |
| Other Expenses  | 0                | 0                            |
| Prior Period Expenses   | 0                | 0                            |
| <b>Total (B)</b>  | <b>237747748</b> | <b>241644487</b>             |
| <b>Excess of Income over Expenditure/ (Expenditure over Income) (A-B)</b> | <b>44598866</b>  | <b>35628186</b>              |
| <b>Balance being Surplus/(Deficit) carried to Capital Fund</b>            | <b>44598867</b>  | <b>35628186</b>              |

  
**Joint Registrar (Fin.)**  


  
**Finance Officer**

  
**Treasurer**

**UNIVERSITY OF DELHI**  
**HALLS AND HOSTELS**  
**RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31st MARCH 2020**

| Amount in ₹                                   |                  |                  |  |  |                            |
|---|------------------|------------------|--|--|----------------------------|
| Receipt                                       | Current Year     | Previous Year    |  | Payment  | Current Year Previous year |
| <b>I. Opening Balance</b>                     |                  |                  |  | <b>I. Expenses</b>   |                            |
| - Cash in Hand                                | 71275            | 163129           |  | (a) Establishment Expenses                                 | 160183587 15816191         |
| - Bank Balance                                | 136690466        | 63404134         |  | (b) Academic Expenses                                      | 5073                       |
| - Imprest                                     | 414581           | 336061           |  | (c) Administrative Expenses                                | 62155314 65676872          |
| - Deposit Account                             | 189832240        | 216175292        |  | (d) Transportation Expenses                                | 538525 545863              |
| - TDS on FDR's Interest                       | 27532            |                  |  | (e) Repairs & Maintenance Expenses                         | 8930708 9071187            |
| II. Other Bank Balances/FDRs                  | 0                | 3797750          |  | II. (a) Payments against Earmarked Fund                    | 17770394 19262108          |
| III. Grants Received                          | 140122315        | 141931663        |  | (b) Payment against Projects                               | 45112 0                    |
| IV. Academic Receipts                         | 46212426         | 53247743         |  | III. Investments and Deposits made                         | 14489023 8545263           |
| V. Receipts against Earmarked/Endowment Funds | 23570250         | 22406384         |  | IV. Expenditure on Fixed Assets & Capital work-in-Progress | 3010475 2869336            |
| VI. Interest Received                         | 9383691          | 3774672          |  | V. Finance Charges   | 131677 85514               |
| VII. Income from Investments                  | 15530963         | 22173313         |  | VI. Deposits and Advances                                  | 886730 6550019             |
| VIII. Other Income                            | 73782592         | 61165799         |  | VII. Other Payments  | 6547635 7199895            |
| IX. Deposits and Advances                     | 2615514          | 1316120          |  | <b>VIII. Closing Balances</b>                              |                            |
| X. Any Other Receipts                         | 5898589          | 13830066         |  | - Cash in Hand   | 69906 71275                |
|   |                  |                  |  | - Bank Balance   | 91139124 136690466         |
|   |                  |                  |  | - Imprest  | 194872 414581              |
|   |                  |                  |  | - Deposit Account  | 277995721 188550304        |
|   |                  |                  |  | - TDS on FDR's Interest                                    | 58557 27532                |
| <b>Total</b>                                  | <b>644152433</b> | <b>603722126</b> |  | <b>Total</b>   | <b>644152433 603722126</b> |

  
**Joint Registrar (Fin.)**

  
**Finance Officer**

  
**Treasurer**





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

ए. एम. जी-1/एस. ए. आर./डी.यू./9-66/2020-21/

दिनांक: 05.10.2021

सेवा में,

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

**विषय : वर्ष 2019-20 के लिए, दिल्ली विश्वविधालय, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन**

महोदया/महोदय,

मैं, दिल्ली विश्वविधालय, नई दिल्ली के वर्ष 2019-20 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 दशति 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 2019-20 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

हस्ता -

निदेशक (ए.एम.जी-1)



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

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

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

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

Based on our audit, we report that:

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

**Part I**

**University of Delhi**

**A. Balance Sheet**

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

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

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

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

| Sl. No. | Name of Project work  | Month of completion | Amount (in Rs.) |
|---------|---|---------------------|-----------------|
| 1.      | Development of Infrastructure Facilities for Institute      | Jan 2017            | 75918529        |
| 2.      | Project of Examination Building                             | July 2014           | 21009174        |
| 3.      | Project for Repair & Renovation of Office Infrastructure    | July 2018           | 5811596         |
| 4.      | Project of Construction of Lecture Hall (Soc. Sc. Building) | May 2013            | 8028100         |
| 5.      | Project of Lecture Hall at Mathematics Science Building     | May 2015            | 5247965         |
| 6.      | Project of Renovation of Delhi School of Economics          | December 2005       | 3933387         |
| 7.      | Vertical Extension of Zoology Department                    | October 2016        | 502590          |
|         | Total   |                     | 120451341       |

The fixed assets in the course of construction can only be shown against the capital work in progress head till they are ready for their intended use. In this case the buildings were in use since the past two to fifteen years and non capitalization has resulted in overstatement of Capital Works in Progress by Rs. 12.05 crore, understatement of Fixed Assets by Rs. 9.42 crore and understatement of Depreciation by 2.63 crore.

## **B. University Press Account**

### **B.1 Funds & Liabilities – Rs.1.90 crore**

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

### **B.2 Assets – Rs. 1.90 crore**

(i) The above includes Rs.1.55 crore being the amount receivable pertaining to the period 1975-76 to 2018-19. Party-wise details and confirmation of receivable amount has not been furnished to audit in absence of which figures could not be verified in audit. This is being pointed out since 2018-19 but no action has not been taken by the University to make the details available to audit.

(ii) The above includes Closing Stock in hand (Raw Material) amounting to Rs.5.63 lakh. Records and details of the same has not been provided to audit, in the absence of which audit could not verify the figure.

## **C. General**

The rates and method of depreciation applied by the University are not as per the rates and methods prescribed by the Ministry of Education.

## **D. Grants in aid**

As per the accounts, University of Delhi received grants-in-aid of Rs. 584.88 crore (Recurring/Salary Grant: Rs. 573.88 crore and Capital Grant: Rs. 11 crore) during 2019-20. It had an opening balance of Rs. 28.54 crore (Capital Grant) as on 1 April 2019. Out of total amount of Rs. 613.42 crore, it utilized Rs. 584.66 crore (Recurring/Salary Grant: Rs. 573.88 crore and Capital Grant: Rs. 10.78 crore) leaving a balance of Rs 28.76 crore (Capital Grant) as on 31 March 2020. Further, the University has an opening balance of plan grant-in-aid of Rs. 579.08 crore and had receipts of Rs. 53.83 crore during the year. Out of the total funds of Rs. 632.91 crore during the year, it utilized Rs. 1.87 crore during the year leaving unutilized grant-in-aid of Rs. 631.04 crore as on 31 March 2020. The detailed breakup of this plan grant and the reasons for non refund of this plan grant to the UGC was not furnished to audit.

## Part-II

### Maintained Institutions

#### Introductory

During 2019-20, 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 has the following 13 Maintained Institutions:

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

#### Comment on Accounts:

##### 1. Agricultural Economics Research Centre

###### A. General

As per Significant Accounting Policy No. 7, retirement benefits i.e., pension, gratuity and leave encashment are accounted for on accrual basis. This accounting policy is in contravention of the format of accounts prescribed by Ministry of Education and Accounting Standard 15 which stipulates that provisions should be made in the accounts for retirement benefits on the basis of actuarial valuation.

###### B. Grants-in-Aid

The Agricultural Economic Research Centre, University of Delhi received grants in aid of Rs. 95.00 lakh from the Ministry of Agriculture during the year 2019-20. It had an opening balance of Rs. 20.32 lakh as on 1<sup>st</sup> April 2019 and interest income of Rs. 0.30 lakh during the year. Out of the total fund of Rs.115.62 lakh it utilized Rs.110.65 lakh, leaving a balance of Rs. 4.97 lakh as on 31<sup>st</sup> March 2020.

##### 2. Aryabhatta College



## **A Balance Sheet**

### **A.1 Liabilities**

#### **A.1.1 Current Liabilities & Provisions (Schedule 3) –Rs. 121.26 crore**

(i.) The above includes unutilised grant-in-aid of Rs. 43.16 crore whereas as per the information furnished to audit, the unutilized grant-in-aid as on 31 March 2020 works out to Rs. 58.91 crore. This has resulted in understatement of Current Liabilities & Provisions and overstatement of Capital Fund by Rs. 15.76 crore.

(ii) As per the provisions of General Financial Rules, all interest or other earnings on the grants-in-aid released to any Grantee Institution shall be mandatorily remitted to the Consolidated Fund of India. Aryabhatta College earned interest of Rs. 3.09 crore on grants-in-aid received from UGC which was neither refunded to UGC nor liability for the same was created. Instead, the same was booked as income in the accounts. This has resulted in overstatement of Income and understatement of Current Liabilities by Rs. 3.09 crore.

### **B. Significant Accounting Policy & Notes to Accounts**

As per Notes to Accounts No. 3, the expenditure on salary has been booked from March 2019 to February 2020. No provision has been made for the salary for the month of March 2020. This Notes to Accounts is in contravention to the accrual basis of accounting which stipulates that all the expenses pertaining to financial year should be accounted for in that year itself.

### **C. Grant-in-aid**

The Aryabhatta College received grant-in-aid of Rs. 37.91 crore from UGC during the year and had opening balance of grant-in-aid of Rs. 50.68 crore as on 1 April 2019. It utilized Rs. 29.68 crore leaving unutilized grant of Rs. 58.91 crore as on 31 March 2020.

## **3. Dyal Singh College**

### **A. Balance Sheet**

#### **A.1 Sources of Fund**

##### **A.1.1 Current Liabilities & Provisions (Schedule 3) – Rs. 225.49 crore**

As per the terms & conditions of the sanction of the grant-in-aid by University Grants Commission (UGC) to DSC, the interest earned on the grant receipt during the year is to be refunded to UGC. The interest income of Rs. 69.52 lakh has been earned on the grant -in-aid during the year but the same has been taken as income of the College instead of refund to the UGC or creating liabilities for the same. This has resulted in overstatement of Income-Interest Earned and understatement of Current Liabilities & Provisions by Rs. 69.52 lakh.

#### **A.2 Application of Funds**

##### **A.2.1 Fixed Assets (Schedule 4 )- Rs. 8.87 crore**

The above includes addition of Fixed Assets amounting to Rs. 4.37 crore in respect of Phase I of the college building which has been completed and put to use five years ago (exact date of put to use not furnished). The depreciation amounting to Rs. 98.78 lakh has been charged on this amount @5% for the period w.e.f 2015-16 to 2019-20 (retrospective effect) instead of charging @2% amounting to Rs. 43.66 lakh as per the rate prescribed by Ministry of Education thereby charging excess expenditure of Rs. 55.12 lakh. This has resulted in understatement of Fixed Assets-Building and overstatement of Expenditure by Rs. 55.12 lakh.

Further, as per format of Accounts prescribed by Ministry of Education depreciation on Fixed Assets has to be charged as per Straight Line Method at the rates prescribed therein however the



DSC has followed the written down method with the different rates of depreciation. This is contravention of the format of Accounts prescribed by Ministry of Education.

#### A.2.2 Current Assets (Schedule 7) - Rs. 62.18 crore

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

(In Rs.)

| Account No. | Balance at the bank as on 31.03.2020 as per Bank Certificate | Balance as on 31.03.2020 as per Bank Reconciliation Statement | Difference in bank balance |
|-------------|--|---|----------------------------|
| 66013734584 | 406363.00  | 358560.93   | 47802.07                   |
| 66013734629 | 243280.00  | 221843  | 21437.00                   |
| 66013734119 | 28589053.27  | 29651274  | (-)10,62,221.19            |
| 66013734266 | 28283196.88  | 28304041.88   | (-)20845                   |

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

#### B. GPF Accounts

##### B.1 Investment

The above includes investment of Rs 76.00 lakh in bonds of Punjab State Industrial Development Corporation (Rs 31.00 lakh) and Punjab Financial Corporation (Rs 28.20 lakh + Rs 16.80 lakh) which have matured on 27.01.2016 and 01.06.2016 respectively but the amount has not been received.. This was pointed out in the report for the year 2018-19 but no action has been taken.

The fact of the non receipts of these claims should be disclosed in the Notes to Accounts and adequate provisions for the same should be made.

#### C. Receipts & Payments Account

Term Deposits amounting to Rs. 9.50 crore and Rs. 7.50 crore were made and encashed during the year 2019-20 from the New Project Fund and Student Fund respectively. The interest earned on these investments amounting to Rs. 57.07 lakh (New Project Fund: Rs. 32.40 lakh and Student Fund Rs. 24.67 lakh has not been taken in Receipts & Payments Accounts. This has resulted in understatement of Receipts & Payments by Rs. 57.07 lakh

#### D. Grants-in-aid

Dyal Singh College received grant-in-aid of Rs.67.39 crore during the year 2019-20. It had an opening balance of Rs.13.36 crore. Out of total grant of Rs.80.75 crore, it utilized Rs.80.04 crore leaving an unspent balance of Rs.0.71 crore as on 31.03.2020.

### 4. Dyal Singh Evening College

#### A. Balance Sheet

##### A.1 Liabilities

##### A.1.1 Current Liabilities and Provisions (Schedule 3) - Rs. 108.32 crore

As per the provisions of General Financial Rules, all Interest or other earnings on the grant-in-aid released to any Grantee Institution shall be mandatorily remitted to the Consolidated Fund of India. Dyal Singh College (Evening) neither refunded the interest income amounting to Rs. 46.95 lakh

to UGC nor liability for the same was created. This has resulted in understatement of Current Liabilities and Provisions and overstatement of Capital Fund by Rs. 46.95 lakh.

#### **B. General**

The nomenclature of Plan and Non-Plan Grant has been discontinued by the Government of India w.e.f. financial year 2017-18. However, in Schedule 10 of the accounts, this nomenclature has been followed. This may be rectified as per the guidelines of UGC/Ministry.

#### **C. Grants-in-aid**

The college is mainly financed by University Grants Commission. During the year 2019-20, Dyal Singh Evening College received grants of Rs.26.14 crore (Non-Plan). It had an opening balance of Rs.18.06 crore (Plan: Rs 1.08 crore and Non-Plan: Rs.16.98 crore). It generated its own Plan receipts of Rs.0.03 crore. Out of the total funds available, it utilized Rs.25.92 crore (Plan: Rs.0.03 crore, Non-Plan: Rs.25.89 crore) and leaving a balance of Rs. 18.30 crore (Plan: Rs.1.07 crore and Non-Plan: Rs. 17.23 crore).

### **5. Kirori Mal College**

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

During the year 2019-20, Kirori Mal College received grant-in-aid of Rs.72.28 crore. It had an opening balance of Rs. 15.77 crore. Out of the total funds of Rs.88.05 crore, the college utilized Rs.73.88 crore leaving a balance of Rs.14.17 crore as on 31<sup>st</sup> March 2020.

KMC's Hostel received grant-in-aid of Rs. 1.34 crore. It had an opening balance of Rs. 1.19 crore of previous year. Out of the total funds of Rs.2.53 crore, an amount of Rs. 1.13 crore was utilized during the year 2019-20 leaving an unspent balance of Rs. 1.40 crore as on 31<sup>st</sup> March 2020.

### **6. Miranda House**

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

##### **A.1 Source of Funds**

##### **A.1.1 Current Liabilities & Provisions (Schedule 3) –Rs. 248.42 crore**

The above does not include the interest amounting to Rs. 2.20 crore earned on Grant-in-aid salary account and FDRs from salary grants of college which is refundable to UGC. This has resulted in overstatement of Income and understatement of Current Liabilities & Provisions by Rs.2.20 crore.

##### **A.2 Application of Funds**

##### **A.2.1 Loans, Advances & Deposits (Schedule 8)- Rs. 7.25 crore**

The grant of Rs. 6.19 crore for which sanction was issued in March 2020 but the money was actually credited in bank in April 2020 was treated as grant received instead of receivable. This has resulted in understatement of Loans, Advances & Deposits and overstatement of Current Assets bank balance by Rs.6.19 crore..

#### **B. General**

**B.1** Loans, Advances & Deposits includes an amount of Rs.5.14 crore under the head Advances and other amount recoverable in cash or in hand. The amount pertains to cumulative total adjustment of grant received/ adjustment from the UGC for the expenditure of salary & other expenses by the College. The amount is accumulated since 2000-01 and no adjustment has been done with the UGC resulting in overstatement of Loans, Advances & Deposits and Capital Fund by Rs. 5.14 crore.

**B.2** As per Significant Accounting Policy No. 3.2, depreciation is provided on written down value method as per the rates specified in the guidance Note issued by Institute of chartered



Accountants of India. This Accounting Policy is in contravention of the format of Accounts prescribed by Ministry of Education wherein the depreciation is to be charged at the straight line method as per the rates specified therein.

### **C. Grants-in-aid**

During the year 2019-20, Miranda House College received Grant-in-aid of Rs. 60.41 crore and had an opening balance of Rs. 20.72 crore as on 1 April 2019. Out of the total funds of Rs. 81.13 crore, college utilized Rs. 65.32 crore leaving a balance of Rs. 15.81 crore as on 31 March 2020.

Miranda House Hostel received Non Plan Grant of Rs. 1.12 crore. It had an opening balance of Rs. 0.77 crore as on 1 April 2019. Out of the total grant of Rs. 1.89 crore, an amount of Rs. 1.17 crore (Non Plan expenditure) was utilized during the year 2019-20 leaving an unspent balance of Rs. 0.72 crore as on 31 March 2020.

## **7. Ramanujan College**

### **A. Income and Expenditure**

#### **A.1 Expenditure**

##### **A.1.1 Administrative and General Expenses (Schedule 17) - Rs. 1.82 crore.**

The establishment expenses (non-teaching) amounting to Rs. 2.23 crore was included the salary for the contractual staff amounting to Rs. 80.69 lakh. As per format of accounts prescribed by Ministry of Education, the salary of the contractual staff should be shown under Administrative Expenses. This has resulted in overstatement of Establishment Expenses and understatement of Administrative Expenses by Rs. 80.69 lakh.

### **B. General**

**B.1** As per the provisions of General Financial Rules, Interest on grant is to be refunded to the UGC or to be depicted under current liability till it is refunded. However, the college has taken the interest income of grant amounting to Rs. 30 lakh as its own income. This resulted in overstatement of Income with consequent overstatement of Capital Fund and understatement of Current Liabilities & Provisions by Rs. 30 lakh.

**B.2** The rates of depreciation applied by the College are not as per the rates prescribed by the Ministry of Education.

### **C. Grant-in-aid:**

During the year 2019-20, college received grant of Rs. 26.75 crore. It has an opening balance of Rs. 13.30 crore as on 1 April 2019. Out of the total fund of Rs. 40.05 crore the college utilized Rs. 23.49 crore leaving an unspent balance of Rs. 16.56 crore as on 31 March 2020.

The college also receives grants for specific purpose. The college received grant of Rs. 6.22 crore for specific purpose. It had an opening balance of Rs. (-) 0.91 crore. Out of the total fund of Rs. 5.31 crore the college utilized Rs. 2.50 crore leaving an unspent balance of Rs. 2.81 crore as on 31 March 2020.

## **8. Ram Lal Anand College**

### **A. Balance Sheet**

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

##### **A.1.1 Current Liabilities & Provisions (Schedule-3) – Rs. 146.56 crore**

The unutilised grant-in-aid of Rs. 36.39 crore shown in the above Schedule includes OBC grant of Rs. 8.09 crore which have already been utilised in the previous year for the purchase of Assets.

The amount has been added to the current liabilities by deducting from the Capital Fund. As per the Format of Accounts prescribed by Ministry of Education, the grant utilised for capital expenditure is to be added to the Capital Fund. The above accounting by the college has resulted in understatement of Capital Fund and overstatement of Current Liabilities & Provisions by Rs. 8.09 crore.

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

### **B.1 Income**

#### **B.1.1 Interest earned (Schedule 12) - Rs. 49.45 lakh**

The above schedule depicts interest income earned on grant-in-aid during the year. As per the provisions of General Financial Rules, Interest on grant is to be refunded to the UGC or to be depicted under current liability till it is refunded. However, the college has taken the interest income of grant as its own income. This resulted in overstatement of Income and understatement of Current Liabilities by Rs. 49.45 lakh.

### **B.2 Expenditure**

#### **B.2.1 Depreciation and Amortisation (Schedule 4) - Rs. 56.55 lakh**

The above includes depreciation on building amounting to Rs. 15.84 lakh whereas the correct depreciation works out to Rs. 18.56 lakh. This has resulted in understatement of Depreciation and overstatement of Fixed Assets by Rs. 2.72 lakh.

## **C. Grants-in-aid**

The College has an opening balance of grants-in-aid of Rs. 32.55 crore as on 1<sup>st</sup> April 2019 and received grant-in-aid of Rs. 24.97 crore during the year. Out of the total fund of Rs. 57.52 crore, the college utilized Rs. 29.14 crore leaving unutilized grant of Rs. 28.38 crore as on 31 March 2020.

However, in Schedule 10 of the Accounts the unutilised grant-in-aid as on 31.03.2020 has been shown as Rs. 36.39 crore which is inclusive of OBC grant of Rs. 8.09 crore which has been already utilised in the previous year for purchase of Assets. The Schedule 10 of Accounts needs to be rectified.

## **9. Vallabhbhai Patel Chest Institute**

### **A. Grant-in-aid**

During 2019-20, Vallabhbhai Patel Chest Institute, New Delhi has received a total grant-in-aid of Rs. 63 crore. It had an opening balance of Rs. 20.01 crore as on 1<sup>st</sup> April 2019. Out of the total funds of Rs. 83.01 crore, the Institute has utilized Rs. 65.11 crore and refunded an amount of Rs. 9.50 crore to the Ministry leaving a balance for Rs. 8.40 crore as on 31<sup>st</sup> March 2020.

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

### **A. Balance Sheet**

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

##### **A.1.1 Fixed Assets (Schedule 4) - Rs. 5.87 crore**

The above includes Capital work in progress of Rs. 2.70 crore. The amount pertains to the period from 2008-09 to 2014-15. All the works have been completed but have not been transferred to Fixed Assets for want of completion certificates. This has resulted in overstatement of Work-in-Progress and understatement of Fixed Assets by Rs. 2.70 crore. The depreciation also needs to be charged accordingly as per the dates of their putting into use.



### A.1.2 Current Assets (Schedule 7) – Rs. 44.67 crore

The above includes investment of Designated/Earmarked/Endowment Funds under Student Welfare Fund of Rs. 7.28 crore which should have been classified under Investment from Designated/Earmarked/Endowment Fund. This has resulted in overstatement of Current Assets and understatement of Designated/Earmarked/Endowment Fund Investment by Rs. 7.28 crore.

### B. Income & Expenditure Account

#### B.1 Income

##### B.1.1 Interest earned (Schedule 12)- Rs. 1.70 crore

The above schedule includes interest income of Rs. 1.69 crore earned on grant-in-aid during the year. As per the provisions of GFR, interest on grant is to be refunded to the UGC or to be depicted under current liability till it is refunded. However, the college has taken the interest income of grant as its own income. This resulted in overstatement of Income and understatement of Current Liabilities and Provisions by Rs. 1.69 crore.

### C. Grants-in-aid

During the year 2019-20, University College of Medical Science, University of Delhi received grant of Rs. 152.76 crore. It had opening balance of Rs.25.26 crore as on 1 April 2019 and earned interest income of Rs. 1.70 crore during the year. Out of total fund of Rs. 179.72 crore, it utilized Rs. 152.85 crore leaving a balance of Rs. 26.87 crore.

## 11. School of Open Learning

### A. Grants-in-aid

During the year 2019-20, the school did not receive any grant from the University Grant Commission.

## 12. Deshbandhu College

### A Balance Sheet

#### A.1 Liabilities

##### A.1.1 Current Liabilities and Provisions (Schedule 3) – Rs. 270.36 crore

(i) The above includes liabilities of Rs. 172.23 lakh as details below for which details were not furnished to Audit.

| Head of Accounts                          | Amount in lakh | Remarks  |
|---|----------------|--|
| Unpaid Salary                             | 1.74           |  |
| Conveyance Revolving Fund                 | 88.64          |  |
| Special Assistance for Repair of Building | 6.67           | This amount was received by the college 10 years back for repair of administrative block |
| Underground water tank                    | 3.48           | This is the unspent balance received from CPWD during 2010-11                            |
| Prorata Pension (Dr. Man Singh)           | 1.31           |  |
| Fund for recruitment/advertisement        | 13.91          |  |
| UDF inebriation Centre                    | 5              |  |
| Assembly Room                             | 7.00           |  |
| Balance of non recurring                  | 0.62           |  |
| Non-recurring grant                       | 43.86          |  |
| <b>Grand total</b>                        | <b>172.23</b>  |  |

In the absence of details these liabilities could not be verified.

(ii) The above includes unutilised grant-in-aid of Rs. 15.48 crore whereas the unutilised grant-in-aid as on 31 March 2020 works out to Rs. 27.04 crore (grant-in-aid para). This has resulted in understatement of Current Liabilities & Provisions and overstatement of Capital Fund by Rs. 11.56 crore.

## **A.2 Assets**

### **A.2.1 Fixed Assets (Schedule 4) - Rs.5.45 crore**

The college is in possession of land measuring 10.34 acres which is freehold. But the value of land has not been taken in the accounts. As the land is gifted it should be shown in the accounts at nominal value of Rs. 1.

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

### **B.1 Income**

#### **B.1.1 Grants/Subsidies (Schedule 10) - Rs.15.65 crore**

**The above schedule has not been drawn properly as detailed below:-**

(i) The opening balance of the grant-in-aid as on 1/4/2019 has been taken as Rs. 2.77 crore whereas the opening balance as on 1/4/2019 is Rs. 14.40 crore (as pointed out in the SAR on the accounts for the year 2018-19).

(ii) In the above Schedule grant utilised for capital expenditure has been shown as Rs. 16.59 lakh whereas as per the records the grant utilized for capital expenditure during the year is Rs. 22.54 lakh. Purchase of Furniture and Fixture of Rs. 5.95 lakh has not been shown in the above Schedule.

(iii) In the above schedule, as per arithmetical calculation, balance carried out should be derived as Rs. 15,48,12,961 whereas it has been depicted as Rs. 15,64,72,395.

The Schedule 10 needs to be rectified.

#### **B.1.2 Interest earned (Schedule 12) - Rs. 34.87 lakh**

The above represents interest earned on grant-in-aid during the year. As per the sanction order of UGC, interest earned should be refunded to UGC upto the year 10.7.2020. Neither the interest earned has been refunded to UGC nor shown as liability in the accounts. This resulted in overstatement of Income and understatement of Current Liabilities & Provisions by Rs. 34.87 lakh.

## **C. Receipts & Payments Account**

C.1 As per Receipts & Payments Account, "Receipts against Earmarked Fund' was shown as Rs. 15.29 crore whereas in Schedule 2 of Earmarked Fund it was shown as Rs. 16.11 crore. The difference of Rs. 81.85 lakh was not reconciled/clarified to audit.

## **D. General**

### **D.1 Notes on Accounts**

The college has given advance amounting to Rs. 13.34 crore (2015-16: Rs. 10.32 crore and 2018-19: Rs. 3.02 crore) to RITES Ltd. for construction of part of Academics Block-5 & extension of Academic Block-3. The work has been completed on 29.08.19 and handed over to the college which is being put to use since July 2019 but out of Rs. 13.34 crore only Rs. 69.75 lakh has been depicted as work-in-progress in the accounts as on March 2020 and the balance amount is being shown under Loans & Advances instead of transfer to Fixed Assets for want of the Final bill from



UTES. Further no depreciation has been provided on the building. In the absence of details Audit could not worked out the impact of the same on accounts. .

**D.2** Accounts for General Provident Fund had been prepared but it is not approved by Board of Governors and not annexed to the account which is in contravention of format of accounts prescribed by Ministry of Education. This was pointed out in the previous year report also but remedial action has not been taken.

#### **E. Grants-in-aid**

As per Schedule 10 of the accounts the College received grant-in-aid of Rs. 87.60 crore from University Grants Commission during 2019-20. It had an opening balance of grant-in-aid of Rs. 2.77 crore. Out of total income of Rs. 90.38 crore the college utilized Rs. 74.90 crore leaving an unspent balance of Rs. 15.48 crore.

However the Schedule 10 has not been correctly drawn as pointed out in the Comment No. B.1.1 of the report. In view of the comment No. B.1.1 of the report the correct figure of grant-in-aid for Schedule 10 should be as follows:-

The College received grant-in-aid of Rs. 87.60 crore from University Grants Commission during 2019-20. It had an opening balance of grant-in-aid of Rs. 14.40 crore. Out of total income of Rs. 102 crore the college utilized Rs. 74.96 crore (Revenue Expenditure Rs. 74.73 crore and Capital Expenditure: Rs. 0.23 crore) leaving an unspent balance of Rs. 27.04 crore as on 31<sup>st</sup> March 2020.

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

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

College of Vocational Studies, University of Delhi received grants-in-aid of Rs. 28.41 crore from UGC during the financial year 2019-20. It had opening balance of grant-in-aid of Rs. 32.19 crore (as per previous year SAR) as on 1 April 2019 and interest income of Rs. 2.14 crore during 2019-20. Out of the total funds of Rs. 62.74 crore, the College utilized Rs. 29.30 crore leaving a balance of Rs. 33.44 crore as on 31<sup>st</sup> March 2020.

#### **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 Account dealt with by this report were in agreement with the books of accounts.

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

- Comments No. B.1 & B.2 on the accounts of the University Press,
- Comment No. A.1.1(ii), B.1.1 on the accounts of Deshbandhu College,
- Comments No. A.2.2 on the accounts of Dyal Singh College,
- Comments No. A.1.1 (i) on the accounts of Aryabhatta College,
- Comments No. D. on the accounts of Ral Lal Anand College,

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

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

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

For & on behalf of C&AG of India

45.10.2021

Place: New Delhi

Date:

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



## Annexure to Audit Report

### 1. Adequacy of Internal Audit System

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

- The university has an internal audit department but there is no internal audit manual.
- No internal audit was carried out during the year 2019-20.
- The follow up was not adequate as 125 internal audit paras were outstanding as on 31.03.2020.
- The audit of the 13 maintained institutions by the University of Delhi is in arrears as detailed below:

| Sr. No. | Name of the Maintained Institutions    | Audited upto            |
|---------|--|-------------------------|
| 1.      | Aryabhatta College                     | 2012-13                 |
| 2.      | Ramanujan College                      | 2012-13                 |
| 3.      | School of Open Learning                | 2011-12                 |
| 4.      | University College of Medical Sciences | 2014-15                 |
| 5.      | College of Vocational Studies          | 2014-15                 |
| 6.      | Dyal Singh College (Evening)           | 2015-16(Report awaited) |
| 7.      | Agricultural Economic Research Centre  | 2012-13                 |
| 8.      | Vallabhbbhai Patel Chest Institute     | 2012-13                 |
| 9.      | Deshbandhu College                     | 2012-13                 |
| 10.     | Dyal Singh College (Day)               | 2014-15                 |
| 11.     | Miranda House                          | 2011-12                 |
| 12.     | Kirori Mal College                     | 2014-15                 |
| 13.     | 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. Due to improper follow-up of BRS, in a deviation from the accepted procedures, the unreconciled difference of Rs. 82.39 lakh in the BRS of bank account No. 10851300636 was taken as receipts in the cashbook in March 2020 and the excess credit of Rs. 4.62 crore given by the bank in account No. 10851299392 could not be reconciled and taken as receipts in the cashbook in the year 2019-20.
- The advances and deposits of Rs.308.36 crore as on 31.3.2020 includes advances from Plan account amounting to Rs. 181.17 crore. These advances issued to different department for purchase of equipment and services are lying pending for settlement since 2007.
- The management response to external audit objection (transaction audit) is not effective as 41 paras were outstanding as on 31.03.2020.
- University submitted its approved accounts for the year 2019-20 after a delay of 9 months from the prescribed time.

#### Agricultural Economics Research Centre

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

- Purchase of Fixed Assets of Rs. 50,000/- during the year was not done through GeM as AERC has not registered itself on GeM portal. This is violation of the provision of General Financial Rules 2017.

#### **Deshbandhu College**

- Broadsheet for GPF/CPF has not been maintained
- Certificate of closing balance at the end of the each month was not recorded in the cash book. Cash book is not signed by the DDO as a token of check.
- The management response to external audit objection (transaction audit) is not effective as 21 paras pertaining to the period 2010-13 were outstanding as on 31 March 2020.

#### **Dyal Singh Morning**

- The management response to external audit objection (transaction audit) is not effective as 30 paras were outstanding as on 31 March 2020.
- As per the Provisions the Governing Body shall meet once in every quarter but only one meeting of the Governing body of the College was held during the year 2019.
- Sanction letter of the grant-in-aid received from UGC amounting to Rs. 11.30 were not available with the College..

#### **Miranda House**

- Management's response to the audit observations are not effective as 31 paras were outstanding as on 31 March 2020.

#### **Kirori Mal College**

- Non conduct of physical verification of Fixed Asset since 2010-11.

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

- Improper maintenance of Fixed Assets Register.
- Non adjustment of advances of Rs. 31.45 lakh.

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

- The physical verification of Fixed Assets of University of Delhi has been done for the year 2019-20.
- In respect of 2 major libraries of the University namely Central Science Library and Ratan Tata Library, the physical verification has been done for the year 2019-20.
- **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                     | 2019-20                              | 2015-16             |
| 2.      | Ramanujan College                      | 2019-20                              | 2018-19             |
| 3.      | School of Open Learning                | 2019-20                              | Under process       |
| 4.      | University College of Medical Sciences | 2018-19                              | 2018-19             |
| 5.      | College of Vocational Studies          | 2019-20                              | 2018-19             |
| 6.      | Dyal Singh College (Evening)           | 2019-20                              | 2018-19             |



|     |                                       |         |         |
|-----|---------------------------------------|---------|---------|
| 7.  | Agricultural Economic Research Centre | 2013-14 | 2011-12 |
| 8.  | Vallabhbhai Patel Chest Institute     | 2019-20 | 2017-18 |
| 9.  | Deshbandhu College                    | 2003-04 | 2019-20 |
| 10. | Miranda House                         | 2018-19 | 2018-19 |
| 11. | Kirori Mal College                    | 2008-09 | 2013-14 |
| 12. | Ram Lal Anand                         | 2018-19 | 2019-20 |
| 13. | Dyal Singh College (Morning)          | 2018-19 | 2013-14 |

**4. System of Physical Verification of inventory**

- Physical verification of the stationery and consumable of the University has been conducted upto 2019-20.
- Out of 13 MIs the physical verification of inventory has been done up to 2019-20 by 11 MIs. Deshbandhu College & University College of Medical Sciences has done physical verification has been done up to 2013-14 & 2018-19 respectively.

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

- As per Accounts, no statutory due over six month was outstanding as on 31.3.2020.