



दिल्ली विश्वविद्यालय University of Delhi



वार्षिक लेखा एवं लेखा परीक्षा रिपोर्ट
ANNUAL ACCOUNTS AND AUDIT REPORT

2019-2020

UNIVERSITY OF DELHI
BALANCE SHEET AS AT 31st MARCH, 2020

Particulars	Schedule	Amount in ₹	
		Current Year	Previous Year
SOURCES OF FUNDS			
CORPUS/CAPITAL FUND	1	(21689232544)	(16300485154)
DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS	2	8747162952	7679054711
CURRENT LIABILITIES & PROVISIONS	3	35553633997	29980071347
TOTAL		22611564405	21358640904
APPLICATION OF FUNDS			
FIXED ASSETS			
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
TOTAL		22611564405	21358640904
Significant Accounting Policies	23		
Contingent Liabilities and Notes to Accounts	24		


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UNIVERSITY OF DELHI
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2020

Particulars	Schedule	Amount in ₹	
		Current Year	Previous Year
INCOME			
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	----	----
TOTAL (A)		6897421229	6379808838
EXPENDITURE			
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
TOTAL (B)		12521404847	10242239664
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 23
Contingent Liabilities and Notes to Accounts 24


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

SCHEDULE 1 - CORPUS/CAPITAL FUND	Amount in ₹	
	Current Year	Previous year
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	30384385
Add: Assets Purchased out of Earmarked Funds		
(a) Miscellaneous Accounts	14247900	15096229
(b) Other Earmarked Funds	52720896	4654189
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution		
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)
Balance at the year end	(21689232544)	(16300485154)


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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
A.						
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
Total(A)	1140888933	6704590	974532048	6989758401	9111883972	8087554659
B.						
Utilization/Expenditure towards objectives of funds						
ii) Capital Expenditure	14247900	----	----	52720896	66968796	19750418
ii) Revenue Expenditure	203343967	----	13640904	80767353	297752224	388749530
Total(B)	217591867	0	13640904	133488249	364721020	408499948
Closing balance at the year end (A-B)	923297066	6704590	960891144	6856270152	8747162952	7679054711
Represented by						
Cash And Bank Balances						
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
Maintainance grant a/c	(86805)	----	----	----	(86805)	(1670025)
Total	923297066	6704590	960891144	6856270152	8747162952	7679054711


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

SCHEDULE 2A - ENDOWMENT FUNDS

											Amount in ₹
1. Sr. No.	2. Name of the Endowment	Opening Balance		Additions during the Year		Total		Closing Balance			Total (10+11)
		3. Endowment	4. Accumulated Interest	5. Endowmen t (Misc.Recei pts)	6. Interest	7. Endowment (3+5)	8. Accumulate d Interest (4+6)	9 Expenditure on the object during the year	10. Endowment	11. Accumulated Interest	
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
Total		723521939	184949389	43065005	22995715	766586944	207945103	13640905	766486941	194404203	960891144

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.


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

SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS	Current year	Amount in ₹ Previous Year
A. CURRENT LIABILITIES		
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
Total (A)	8813326989	7973841629
B. Provisions		
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
Total (B)	26740307008	22006229718
Total (A+B)	35553633997	29980071347


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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		
Total		1645776335		646580460	2292356795	602321702	1690035093		
Previous Year (2018-19)		1499877620		775945163	2275822783	630046448	1645776335		

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


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

SCHEDULE 3(b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

Sr. No 1	Name of Sponsor 2	Amount in ₹					
		Opening Balance As on 01.04.19		Transactions During the year		Closing Balance As On 31.03.20	
		3 CR.	4 DR.	5 CR.	6 DR.	7 CR.	8 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	
Total		86932037	0	64647291	43711631	107867697	0
Previous Year (2018-19)		95731206	0	86599053	95398222	86932037	0

Note:

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


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


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

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

Notes:-

Unutilized grants includes advances on Capital Account

Unutilized grants include grants received in advance for the next year

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


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

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
Total (A)			3702203920	233955992	75160	3936084753	0	399041965	3537042788	3702203920
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	0	668760	1003140	1378738
21	E-journals	25%	0	0	0	0	0	0	0	0
22	Patents	25%	19373	0	0	19373	0	4843	14530	19373
Total (C)			1398111	293162	0	1691274	0	673603	1017670	1398111
Grand Total (A+B+C)			3826474460	234249154	75160	4060648456	0	399715568	3660932888	3826474460
Previous year (2018-19)			5370366518	4142834138	3946061121	5567139535	1298098067	442567008	3826474460	

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


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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
Total (A)			975999872	1962696	2292	977960276	0	129440882	848519394	975999872
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
Total (C)			8167	0	0	8167	0	2042	6125	8167
Grand Total (A+B+C)			1097631723	1962696	2292	1099592127	0	129442924	970149203	1097631723
Previous year (2018-19)			1435368163	737971426	684059218	1489280371	205936831	185711817	1097631723	


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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
Total (A)			493538521	72724230	72868	566189883	92939651	473250232	493538521
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
Total (C)			1213923	171220	0	1385143	552933	832210	1213923
Grand Total (A+B+C)			494752444	72895450	72868	567575026	93492584	474082442	494752444
Previous year (2018-19)			515739989	79959314	1720953	593978350	99225906	494752444	


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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
Total (A)			19232527	83793455	0	103025982	35105740	67920242	19232527
19	Capital Work in Progress (B)		0	0	0	0	0	0	0
Total (A+B)			19232527	83793455	0	103025982	35105740	67920242	19232527
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
Total (C)			0	99262	0	99262	39705	59557	0
Grand Total (A+B+C)			19232527	83892717	0	103125244	35145445	67979799	19232527
Previous year (2018-19)			0	30384385	0	30384385	11151858	19232527	0


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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
Total			1398111	293162	0	1691273	673603	1017670	1398111
Previous year (2018-19)			2190247	133481	0	2323728	925617	1398111	


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	Amount in ₹					
SCHEDULE 4(C) (I) PATENTS AND COPYRIGHTS	Op. Balance	Addition	Gross	Amortization	Net Block 20.....	Net Block 20.....
A. Patents Granted						
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	----	----	----	----	----	----
Total	----	----	----	----	----	----
A. Patents Pending in respect of Patents applied for						
Particulars	Op. Balance	Addition	Gross	Patents Granted/Rejected	Net Block 20.....	Net Block 20.....
1. Expenditure incurred during 20.....	----	----	----	----	----	----
1. Expenditure incurred during 20.....	----	----	----	----	----	----
1. Expenditure incurred during 20.....	----	----	----	----	----	----
Total	----	----	----	----	----	----
C. Grand Total (A+B)						
Total	----	----	----	----	----	----

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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SCHEDULE 4D - OTHERS

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	Amount in ₹
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	
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
Total	75498292


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

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


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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
Total		883083000	883083000

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


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

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


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

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

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"

I Current Account	Current Year	Amount in ₹ Previous Year
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	1088787
10 Plan Current A/c	8516713	3533724
11 Current A/cs of Earmarked Fund	18535545	12912664
	131513570	10222076
II Savings Bank Accounts		
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	130787748	22311911
5 SBI Medical Reimbursement A/c	4508288	1761872
6 Sponsored Project Bank A/c	649881330	325521253
7 Sponsored Fellowship and Scholarship	79783341	88714879
8 Plan Savings A/c	286458120	39737770
9 Savings A/cs of Earmarked Fund	750206306	425422134
10 CPF Account refundable to UGC	29743115	106089
11 IDBI Bank A/c	3048646	790661
12 ICICI Bank A/c (Online Fees)	171598118	4954220
13 Recurring A/c	304083753	84649474
14 ICICI Bank A/c-(Exam)-004318	10326026	3268779
15 Capital Assets-36467	179794665	136690389
16 Salary Account-11307	451052686	62408349
	3126403359	1221087686
III Term Deposit Accounts		
1 FDR from Earmarked Fund(including margin money)	6750181524	6095826020
2 FDR from UGC Refundable A/c	121874	24169694
3 FDR from ACBR A/c	1102166	918073
4 FDR from Maintenance Grants	0	1230000000
5 Sponsored Project Bank A/c(including margin money)	898197075	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
	11698773012	12388074281


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

SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS	Amount in ₹	
1. Advances to employees (Non-interest bearing)	Current Year	Previous Year
a) Salary	----	----
b) Festival	----	----
c) Medical Advance	70762	70762
d) Leave Travel Concession	----	----
e) Other (to be specified)	8476132	7974556
2. Long Term Advances to employees (Interest bearing)	----	----
a) Vehicle Loan/Conveyance/Computer	----	----
b) Home Loan/HBA	181830	421940
c) Others (to be specified)	565230	910650
3. Advances and other amounts recoverable in cash or in kind or for value to be received	----	----
a) On Capital Account	----	----
b) to Suppliers	----	----
c) Delhi University Pension Accounts	----	----
d) Delhi University Press	2980000	2980000
e) Sir Shankar Lal Chair in Chemistry Fund A/c	17395000	17395000
f) Other Advance out of Earmarked Funds	1100000	1100000
g) Other Advance out of Maintenance Grant A/c	52547675	38468897
h) Other Advances out of Sponsored Projects	498693117	515617891
i) Advance from Plan A/c	81877029	134207222
j) Others	1811755584	1725113078
4. Prepaid Expenses	91365495	48078224
a) Insurance	----	----
b) Other Expenses	----	----
5. Deposits	39318703	34044622
a) Telephone	----	----
b) Lease Rent	----	----
c) Electricity	----	----
d) AICTE, if applicable	20805300	20805300
e) DESU (Security)	----	----
f) Others	4795	4795
6. Income Accrued:	202373	202373
a) On Investments from Earmarked/Endowment Funds	----	----
b) On Investments from ACBR/ UGC Refundable A/c	231709518	160242318
c) On Investments from UGC Refundable A/c	----	----
d) On Investments from Sponsored Projects	7734	33725
e) On Investments from Sponsored Fellowship and Scholarship	66138832	49972233
f) On Investments from Plan	2904936	3217158
g) On Investments from MGI.e(ICICI, SDC)	153036150	139931084
h) On Loans and Advances	1610924	3578835
i) Others (Electricity Charges Receivable)	----	----
7. Other - Current Assets receivable from UGC/sponsored projects	695347	712558
a) Debit balances in Sponsored Projects	----	----
b) Debit balances in Sponsored Fellowships & Scholarships	----	----
c) Grants Receivable	----	----
d) Other receivables	----	----
8. Claims Receivable	138095	137927
a) RCM Receivable	----	----
TOTAL	3083580561	2905221148

Note :

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


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

SCHEDULE - 9 ACADEMIC RECEIPTS	Amount in ₹	
	Current Year	Previous Year
FEES FROM STUDENTS		
Academic		
1. Tuition fee		
2. Admission Fee	14431892	11047415
3. Enrolment fee	8946570	8597053
4. Library Admission fee	69629101	47170557
5. Laboratory fee	8869797	7605517
6. Sports and Athletic Association Fee	187436	274235
7. Computer Fee	7811581	10984310
8. Arts & Craft Fee	-----	-----
9. Registration fee	-----	-----
10. Syllabus fee	90353470	142660599
11. Other Fees	-----	-----
Total (A)	52809971	41099472
	253039818	269439158
Examinations		
1. Admission Test Fee		
2. Annual Examination Fee	-----	-----
3. marksheet, certificate fee	720096004	564257945
4. Entrance Examination Fee	21542336	28239228
	47555402	58748560
Total (B)	789193742	651245733
Other Fees		
1. Identity card Fee		
2. Fine/Miscellaneous Fee	-----	-----
3. Medical Fee	-----	-----
4. Transportation Fee	-----	-----
5. Hotel Fee	-----	-----
Total (C)	0	0
Sale of Publications		
1. Sale of Admission forms		
2. Sale of syllabus and Question Paper, etc.	-----	-----
3. Sale of prospectus including admission forms	107760	33690
Total (D)	107760	33690
Other Academic Receipts		
1. Registration fee for workshops, programmes		
2. Registration fees (Academic Staff College)	-----	-----
Total (E)	-	-
GRAND TOTAL (A+B+C+D+E)	1042341319	920718581


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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		Total Plan	Non Plan UGC		Total MG Grant	Current Year Total	Previous Year Total
		Plan	UGC Specific Schemes		capital Assets	Recurring/salary Grant			
Balance B/F		5790807813	0	5790807813	285403798	0	285403798	6076211611	5587750339
Add: Receipts during the year		538293420	0	538293420	110000000	5738824000	5848824000	6387117420	5919764306
Total		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
Balance		6327138537	0	6327138537	311511081	5665928551	5977439632	12304578169	11341872018
Less: utilized for Revenue Expenditure (B)		16693601	0	16693601	23837870	5665928551	5689766421	5706460022	5265660407
Balance C/F (C)	-	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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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2020

SCHEDULE 11- INCOME FROM INVESTMENTS	Amount in ₹			
	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)	----	----	----	----
Total	365615379	444278312	27271669	52734780

Transferred to Earmarked/Endowment Funds	365615379	444278312
---	------------------	------------------

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

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


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

SCHEDULE 13 - OTHER INCOME

	Amount in ₹	
A. Income from Land & Building	Current Year	Previous Year
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	----	----
Total (A)	29188879	24373789
B. Sale of Institute's publications		
C. Income from holding events		
1. Gross Receipts from annual function/sports carnival	----	----
Less : Direct expenditure incurred on the annual function/sports carnival	----	----
2. Gross Receipts from fest	----	----
Less : Direct expenditure incurred on the fest	----	----
3. Gross Receipts for educational tours	----	----
Less : Direct expenditure incurred on the tours	----	----
4. Others (to be specified and separately disclosed)	----	----
Total (C)	----	----
D. Others		
1. Income from consultancy	----	----
2. RTI fee	14329	110261
3. Income from Royalty	----	----
4. DU recruitment	----	451351
5. Misc. receipts (Sale of tender 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	51524801
9. Others (Specify)	21171364	5870414
Total (D)	77128425	59132527
GRAND TOTAL (A+B+C+D)	106317304	83506316


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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	----	----
Total	----	----


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

SCHEDULE - 15 STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

<u>Particulars</u>	Amount in ₹					
	<u>Current Year</u>			<u>Previous Year</u>		
	<u>Plan</u>	<u>Non Plan</u>	<u>Total</u>	<u>Plan</u>	<u>Non Plan</u>	<u>Total</u>
a) Salaries and Wages						
Teaching staff	----	1943669644	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	----	----	----
d) Contribution to other funds (specify)	----	----	0	----	6442384	6442384
e) Staff Welfare Expenses (Liveries)	----	46320	46320	----	----	----
f) Retirement and Terminal Benefits	997452	6959510531	6960507983	----	1001789	1001789
g) LTC facility	0	15368845	15368845	13942	3406519947	3406519947
h) Medical facility	0	170629572	170629572	59922709	59936651	59936651
i) Children Education Allowance	----	20576109	20576109	10913	155566493	155577406
j) Honorarium	----	92459508	92459508	----	9922635	9922635
k) Others	----	----	0	----	52076684	52076684
Total	8384565	10572986481	10581371046	6671266	6674747942	6681419208


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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	15636224
Total (a)	19342678952	1376697472	1212077824	21931454248	19963964998
Less: Actual Payment during the Year (b)	1993236403	168329203	75841485	2237407091	1380037492
Balance Available on 31.03.20 c (a-b)	17349442549	1208368269	1136236339	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	70690760
C. Medical Reimbursement to Retired Employees	----	----	----	----	----
D. Travel to Hometown on Retirement	----	----	----	----	----
E. Deposit Linked Insurance Payment	----	----	----	300000	557332
TOTAL (A+B+C+D+E)	6295387432	240179908	326802007	6959510531	3406519947

S.R.
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Finance Officer

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Treasurer

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

SCHEDULE 16 - ACADEMIC EXPENSES	Amount in ₹					
	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 Scholarships	615790	75259371	75875161	775503	78787818	79563321
e) Registration charges of institution of Eminence	----	----	----	----	----	----
d) Payment to visiting faculty	18518	----	18518	807516	----	807516
e) Examination	----	260798753	260798753	4525	427707947	427712472
f) Refund of Fees	----	2050478	2050478	----	3394239	3394239
g) Entrance Exam	----	66874041	66874041	----	17868042	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	----	----	----
l) Others (specify)	----	----	0	----	----	----
TOTAL	5125060	422379712	427504772	11170660	550947623	562118283


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

SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES	Amount in ₹					
	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
A Infrastructure						
a) Electricity and Power	----	287293600	287293600	----	278513967	278513967
b) Water charges	----	5911971	5911971	----	39352754	39352754
c) Insurance	----	----	0	----	----	0
d) Rent, Rates and Taxes (including property tax)	----	46989161	46989161	----	49119817	49119817
B) Communication						
e) Postage and Telephone	41218	5381747	5422965	27	5563631	5563658
f) Telephone, Fax and Internet Charges	----	----	0	----	----	0
g) Connectivity Expenses	----	38010229	38010229	29500	78108511	78138011
C) Others						
h) Printing and Stationery (consumption)	306886	15852215	16159101	873651	41603929	42477580
i) Travelling and Conveyance Expenses	79071	10079020	10158091	2163807	8298998	10462805
j) Hospitality	158004	----	158004	337381	----	337381
k) Auditors Remuneration	----	----	0	----	----	0
l) Legal & Professional Charges	----	15379060	15379060	----	9104699	9104699
m) Advertisement and Publicity	----	30956	30956	----	127140	127140
n) Magazines & Journals	----	50734963	50734963	57000	55657707	55714707
o) Watch & Ward Expenses	----	130791128	130791128	----	89426950	89426950
p) House Keeping Expenses	----	93285126	93285126	----	107227171	107227171
q) Games & Sports	----	2223488	2223488	----	8225305	8225305
r) Medical Expenses	----	51648907	51648907	----	96926926	96926926
s) Others/Contingency	296809	28012050	28308859	1395440	36734434	38129874
TOTAL	881988	781623621	782505609	4856806	903991939	908848745


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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
Total	-	-	-	10080	0	10080

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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
Total	288530	179614188	179902718	2347000	197399212	199746212


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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)	-----	-----	-----	-----	-----	-----
Total	29501	177919	207420	54299	101790	156089

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

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)	----	----	----	----	----	----
Total	1860125	141024915	142885040	2397793	143583013	145980806

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


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UNIVERSITY OF DELHI

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

SCHEDULE 22: PRIOR PERIOD EXPENSES

Amount in ₹

Particulars	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
Total	123832	559398	683230	0	1298098067	1298098067


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


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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST 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.

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

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

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

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

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

9 Government and UGC Grants:

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

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

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

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

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

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

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

11 Sponsored Projects:

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

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

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

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

12 Income Tax:

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



Joint Registrar (Fin.)



Finance Officer



Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST 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-Juiced in the Hon'ble Court.

2 Capital Commitments (Capital Works in Progress)

Capital Works in Progress includes the amount paid by University till 31st March 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 31ST March, 2014 and the Balance Sheets of earlier years Fixed Assets created out of Plan Fund and Fixed Assets created out of non-plan funds were not exhibited distinctly. Further the addition during the year from plan, non-plan funds, and other funds, and the depreciation on those additions respectively has been exhibited distinctly in sub schedule A B (1) B (2) & D to the main schedule of the Fixed Assets (Schedule 4)

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

- 4 Deposit Liabilities:**
There is no amount of earnest money deposit & security deposit which has been transferred to Revenue Account
- 5 Expenditure in Foreign currency:**
Transaction denominated in Foreign Currency are accounted for at the exchange rate prevailing at the date of payment/realization.
- 6 Current Assets, Loans & Advances and Deposits:**
7.1 In the opinion of the management, the Current Assets, Loans and Advances have a value on realization in the ordinary course, equal at least to the aggregate amounts shown in the Balance Sheet.

7.2 The Loans & Advances shown in the asset side of the Balance Sheet does not include, advances pertaining to period up to 31st March 2006, are still outstanding for final statement. These advances were charged to the respective head of account at the time of release of advance.
- 7 Bank Balances:**
The details of balances in Savings Bank Accounts, Currents Accounts & Fixed Deposit Accounts with Banks are enclosed as attachment "A" to the schedule of current assets.
 - All Savings Bank Accounts with auto sweep facility (Flexi Deposit) generate interest at the rate applicable to the Fixed Deposit for the duration for which the funds are kept in the "Flexi Deposit Account". The interest income in such savings bank accounts is accounted for on accrual basis.
- 8** Previous year figures have been regrouped/rearranged where ever necessary.
- 9** Figures in the final accounts have been rounded off to the nearest rupee.
- 10** Schedule 1 to 24 are annexed to & form an integral part of the Balance Sheet as on 31st March 2020 and the Income & Expenditure Account for the year ended 31st 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

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


Joint Registrar (Fin.)


Finance Officer



Treasurer

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

		(Amount/Rs.)					
Previous Year 31.03.2019	Liabilities		Current Year 31.03.2020	Previous Year 31.03.2019	Assets		Current Year 31.03.2020
	GPF						
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	
	CPF				-- 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 :-		
	Interest Reserve				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				
5038131601	TOTAL		5334529466	5038131601			5334529466


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 31.03.2019	Expenditure	Current Year 31.03.2020	Previous Year 31.03.2019	Income	Current Year 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			
392911800	Total	378324203	392911800	Total	378324203


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
TOTAL	3403139773	TOTAL	3403139773


JOINT REGISTRAR (FIN.)


FINANCE OFFICER


TREASURER

UNIVERSITY OF DELHI

NPS TIER-I ACCOUNT

BALANCE SHEET AS AT 31st MARCH 2020

(Amount / Rs.)

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


JOINT REGISTRAR (FIN.)


FINANCE OFFICER


TREASURER

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UNIVERSITY OF DELHI

NPS TIER-I ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2019-20

Amount 31.03.19	Receipts	Amount 31.03.20	Amount 31.03.19	Payments	Amount 31.03.20
421217	Opening Balance as on 01/04/2019	4354707	3115000	Investment	2606000
	<u>NPS Tier-I Account</u>				
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) (FD & Flexi FD)	262287	8270	TDS deducted on Investment	0
113246	Interest on Saving Bank A/c	402480	73612	Pr. Excess Remm paid Adjustment (Previous Year)	67996 2565862
2807000	Investment Encashed (F.D.)	3115000	4354707	Closing balance as on 31.03.20	1,53,00,134
141066573	TOTAL	188820960	141066573	TOTAL	188820960


JOINT REGISTRAR (FIN.)


FINANCE OFFICER


TREASURER

(55)

UNIVERSITY PRESS

BALANCE SHEET AS AT 31st MARCH 2020

	Amount in ₹	
	CURRENT YEAR	PREVIOUS YEAR
FUNDS & LIABILITIES	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 & 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
TOTAL	19,043,920.00	22,212,954.00

	Amount in ₹	
	CURRENT YEAR	PREVIOUS YEAR
ASSETS	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
TOTAL	19,043,920.00	22,212,954.00

Navin G
Dealing Assistant

B. Anand
O.S.D. 24.12.2020
University Press

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

UNIVERSITY PRESS

PROFIT & LOSS ACCOUNT FOR THE YEAR 2019-2020

Particulars	Current Year	Previous Year	Particulars	Amount in ₹	
				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	2. <u>By Closing Stock</u> :		
3. <u>To Pay and Allowances</u> :	958,138.00	3,189,321.00	(a) Raw Materials	562,870.00	1,289,027.00
(a) L.T.C.	-	51,872.00	(b) Finished Goods	-	-
(b) Tuition Fees	-	13,500.00			
(c) Bonus	-		3. <u>By Work in Progress</u>	-	-
(d) Medical Re-imburement	-	315,358.00			
4. <u>To Purchase of Raw Materials</u>	-	642,746.00	4. Loss	1,686,676.00	5,324,229.00
5. <u>To Misc.Contingent Exp.</u>	-	4,836.00			
6. <u>To Rate, Rent and Taxes</u>	649.00	1,369.00			
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>	-	-			
TOTAL	2,249,546.00	16,509,764.00	TOTAL	2,249,546.00	16,509,764.00

Namita
Dealing Assistant

B. / VMA
O.S.D.

University Press
विशेष कार्य अधिकारी/O.S.D.
विश्वविद्यालय मुख्यालय/University Press
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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

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


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
TOTAL	439829826	384493795
APPLICATION OF FUNDS		
Fixed Assets		
Tangible Assets	16389854	18092779
Intangible Assets	24292	9740
Capital Works-In-Progress	0	0
INVESTMENT FROM EARMARKED/ENDOWMENT FUNDS		
Long Term	0	0
Short Term	12361659	12753269
INVESTMENTS- OTHERS	89068821	74581662
CURRENT ASSETS	306483853	267281021
LOANS, ADVANCES & DEPOSITS	15555572	11829548
MISCELLANEOUS EXPENDITURE	(54224)	(54224)
TOTAL	439829826	384493795


Joint Registrar (Fin.)



Finance Officer


Treasurer

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

Particulars	Amount in ₹	
	Current Year	Previous Year
(A) INCOME		
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
Total (A)	282346615	277272673
(B) EXPENDITURE		
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
Total (B)	237747748	241644487
Excess of Income over Expenditure/ (Expenditure over Income) (A-B)	44598866	35628186
Balance being Surplus/(Deficit) carried to Capital Fund	44598867	35628186


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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
I. Opening Balance			I. Expenses		
- Cash in Hand	71275	163129	(a) Establishment Expenses	160183587	158161911
- Bank Balance	136690466	63404134	(b) Academic Expenses	5073	0
- 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	VIII. Closing Balances		
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
Total	644152433	603722126	Total	644152433	603722126


Joint Registrar (Fin.)

(61)


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 विश्वविद्यालय, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन

महोदया/महोदय,

मैं, दिल्ली विश्वविद्यालय, 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 दर्शाते हुए, जब वे संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

कृपया यह सुनिश्चित किया जाये कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय (Governing Body) द्वारा अनुमोदित अवश्य करा लिया जाये तथा यह भी सुनिश्चित करें कि 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।”

संलग्नक: यथोपरि

भवदीया,

-हस्ता-

निदेशक (ए.एम.जी-1)

ए.एम.जी-1/एस.ए.आर.डी.यू. 9-66/2020-21/ 782

दिनांक: 05.10.2021

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

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

संलग्नक: यथोपरि

सौभ्या

निदेशक (ए.एम.जी-1)

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

दिनांक: 05.10.2021

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

यह महानिदेशक लेखापरीक्षा, (गृह, शिक्षा एवं कौशल विकास) के अनुमोदन से जारी किया जा रहा है।

संलग्नक: यथोपरि

हराम

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 31st 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 1st 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 31st 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. Aryabhata 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 Aryabhata 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 31st 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 31st 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 1st 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 1st 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 31st 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	
Grand total	172.23	

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

RITES. 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 31st 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 31st 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 Vallabhbbhai 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

4/5.10.2021

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.	Vallabhbhai 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 un-reconciled 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.

