


It is submitted that the Annual Accounts of the University are being prepared as per the prescribed format of the Ministry of Human Resource Development and are audited by the O/o Comptroller and Auditor General of India (C&AG) every year.

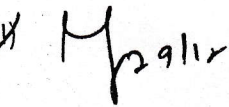
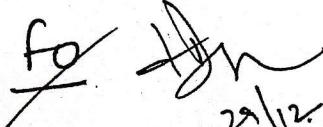
The information which has been sought by the Planning Unit in the points no. 3.5.2, 3.5.3, 4.4.1.1, 4.2.4.1 & 6.4.2.1 has been provided as per actuals. However, these figures have not been depicted/shown separately in the Annual Accounts which as per the prescribed formats of MHRD, are merged in the main head of accounts.

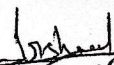
Further, hard and soft copies of Annual Accounts along-with Audit Report of the University of Delhi for the last five years i.e. 2012-13, 2013-14, 2014-15, 2015-16 & 2016-17 are being provided to Planning Unit for their necessary action and information please.

Submitted please.


Section Officer

A.R. (Fin.-II)



29/12


Sr. Assistant 98-127

UNIVERSITY OF DELHI



Annual Accounts and Audit Report for the year 2012-2013

UNIVERSITY OF DELHI
ANNUAL ACCOUNTS FOR THE YEAR 2012-2013

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UNIVERSITY OF DELHI
BALANCE SHEET AS AT 31ST MARCH, 2013

Amount in ₹

Capital Fund and Liabilities	Schedule No.	Current Year	Previous year
Capital Fund	1	5949909943	5673753128
Reserves and Surplus	-		
Earmarked/Endowment Fund	2	10351761519	9442288126
Secured Loans and Borrowings	-		
Unsecured Loans and borrowings	-		
Deferred Credit Liabilities	-		
Current Liabilities and Provisions	3	118275636	80615715
TOTAL		16419947098	15196656969
ASSETS			
Fixed Assets	4	5403953268	5183231757
Investments - From Earmarked/	-		
Endowments Funds	5	195783000	287835500
Investments -Others	-		
Current Assets, Loans, Advances etc	6	10820210830	9725589712
Miscellaneous Expenditure (to the extent not written off or adjusted)	-		
TOTAL		16419947098	15196656969

Significant Accounting Policies 15
Contingent Liabilities and Notes on Accounts 16


Asstt. Registrar (Fin-II)


Finance Officer


Treasurer

UNIVERSITY OF DELHI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2013

Amount in ₹

Particulars	Schedule No.	Current Year	Previous Year
(A) INCOME			
Grants/Subsidies	7	3210320000	2955982000
Fees/Subscriptions	8	647806480	592098814
Income from Royalty, Publication etc	9	14679481	1396631
Interest Earned	10	20805524	19138928
Other Income	11	57973164	85267637
TOTAL (A)		3951584649	3653884010
(B) EXPENDITURE			
Establishment Expenses	12	2719056696	2460018700
Other Administrative Expenses	13	1007529331	806448237
Expenditure on Grants, Subsidies etc.	14	89866200	107500054
Depreciation		365515809	344547275
Total (B)		4181968036	3718514266
Excess of Income over Expenditure / (Expenditure over Income)		(230383387)	(64630256)
Balance being Deficit carried to Capital Fund		(230383387)	(64630256)

Significant Accounting Policies 15
Contingent Liabilities and Notes on Accounts 16


Asstt. Registrar (Fin-II)


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UNIVERSITY OF DELHI

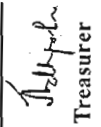
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2013

Amount in ₹

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
I. Opening Balances			I. Expenses		
Bank Balance			(a) Establishment Expenses		
(i) Current Accounts	140719577	184429464	Salary and allowances	2719056696	2460018700
(ii) Savings Accounts	2543008800	4953281007			
(iii) Deposit accounts	5613188128	172552079	(b) Administrative Expenses		
II. Grants Received			Administrative expenses	996814649	817238198
From UGC	3210320000	2955982000	Grants & subsidies	89866200	107500054
III Interest Received from Investment			II Payments against earmarked funds	2908117316	2468037893
IV. Other Income			III Investments and deposits made		
Fees and Subscriptions	647806480	592098814	IV Expenditure on Fixed Assets		
Sale of Publications	14679481	1396631	Purchase of Fixed Assets (Net of Auction amount)	86484114	462524446
Income from Licence Fee, Rent etc.	9975947	9253003	V. Finance Charges	302034	121510
Miscellaneous	46057991	71998371			
Sale of Raddi/obsolete Items	1939227	4016263	VI. Other Payments		
V. Any other receipts			Other body transactions	278601715	14413515
Advances	---	---	Festival Advance	3268575	1170000
Other Receipts from Earmarked funds	3746489557	4207153635	Advances	980023667	267418622
Other receipts	48558	418129	Permanent Advance	75000	332175
Deductions	---	---	Medical Advance	250400	---
Other body transactions	296947467	39782300	LTC Advance	999029	1360924
LTC Advance	---	---	Remittances	181183	1939982
Medical Advance	---	---	VII Closing Balances		
Festival Advance	3203150	1220900	(ii) Bank Balance		
Maturity of Investments of Earmarked fund	92052500	133271000	(a) Current Accounts	119944136	140719577
Intt. Earned on Refundable amount to UGC	685973		(b) Savings Accounts	2132233167	2543008800
			(c) Deposit Accounts	6071706401	5613188128
TOTAL	16387924282	14898992524		16387924282	14898992524


 Asstt. Registrar (Fin-II)


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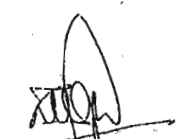

 Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-3-2013

Amount in ₹

Schedules 1 : Capital Fund	Current Year	Previous Year
Balance at the beginning of the year	5673753128	5367398505
Add : Fixed Assets purchased out of		
Earmarked Funds		
(a) Plan Account	264725751	221023064
(b) Miscellaneous Account	20902737	18426808
(c) Other Earmarked Funds	201574215	114802175
(d) Admission Processing charges	1179579	2053111
Add : Other addition in Fixed Assets		
(a) Assets not capitalised in previous year	8899500	1500000
(b) Project Account Closed	9459734	12453039
(c) Adjustment relating to ACBR	—	1268521
(d) Gifted Assets	1679	2233
Less : (a) WDV of assets disposed off during the year	(202993)	(544072)
(b) Deficit for the year as per Income & Expenditure Account	(230383387)	(64630256)
	(65174328)	
Balance as at the year end	5949909943	5673753128


Asstt. Registrar (Fin-II)


Finance Officer


Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-3-2013

Schedule 2: Earmarked Endowment Fund

	Plan Account	Misc Account	Publications	Endowment Fund	Fellowships/ Scholarships	Research Project	Admission Processing	other Earmarked	Total for 2012-13	Amount in ₹
(a) Opening Balance of the funds	4992154371	278391239	3843065	448298091	256096728	824016898	34102240	2605385494	9442288126	
(b) Additions to the Fund:										
Income from investments made of the funds	190081949	13192645	67734	19047837	170417	9400217	360681	106989176	339310656	
Accrued Interest on Investments	35579842	5188132	189367	17652164	--	37052237	0	103830387	199492130	
Other additions	1324498006	162564716	43904	3347677	365215342	790200731	79364748	553552800	3278787924	
Total (a+b)	6542314168	459336732	4144070	488345769	621482487	1660670083	113827669	3369757857	13259878835	
(c) Utilisation/Expenditure towards objective of funds										
(i) Capital Expenditure (Fixed Assets)	264725751	20902737	--	--	--	169165213	1179579	201574215	657547495	
(ii) Revenue Expenditure	1021695035	65085551	0	9211090	380835782	509934934	83116516	180690913	2250569821	
Total (c)	1286420786	85988288	0	9211090	380835782	679100146	84296095	382265128	2908117316	
Closing balance at the year end (a+b-c)	5255893382	373348444	4144070	479134679	240646705	981569936	29531574	2987492729	10351761519	
Closing balance represented by										
Loan and advances	1674250692	4570121	--	--	--	51786681	--	164837850	1895445344	
LC Margin	59511018	28770500	--	--	--	--	--	--	88281518	
Balance with Bank	850723765	90944864	554703	42041869	230476288	319118898	29531574	400805739	1964197700	
Savings Account	16709169	12805905	--	--	--	--	--	--	29515074	
Current Account	2622869008	207919062	3300000	284850000	10000000	573802819	--	2265723813	5968464702	
Fixed Deposit	--	26000000	100000	134500000	--	--	0	35100000	195700000	
Govt. Securities	--	--	--	--	--	--	--	9409500	501982	
Electricity Deposits	--	--	--	--	--	--	--	501982	501982	
TDS Refundable from Bank	--	--	--	83000	--	--	--	--	83000	
Shares	--	6616492	189367	17659809	170417	36861538	0	111113845	208191310	
Interest accrued but not due	35579842	--	--	--	--	--	--	--	-3750110	
Grant not pertaining to Plan A/c	-3750112	--	--	--	--	--	--	--	--	
Loan from University Development Fund	--	-4278500	--	--	--	--	--	--	-4278500	
Total	5255893382	373348444	4144070	479134678	240646705	981569936	29531574	2987492729	10351761519	
Net closing balance	5255893382	373348444	4144070	479134678	240646705	981569936	29531574	2987492729	10351761519	
Previous years (2011-12)	4992154371	278391239	3843065	448298091	256096728	824016898	34102240	2605385494	9442288126	

Asstt. Registrar (Fin-II)

Financial Officer


Treasurer

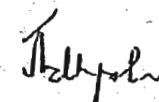
UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-3-2013

	Amount in ₹	
Schedules 3: CURRENT LIABILITIES AND PROVISIONS	Current Year	Previous Year
A. Current Liabilities		
1. Sundry Creditors	14876385	11762111
2. Statutory Liabilities:		
TDS payable	278240	540180
3. Other current Liabilities (Sundries)		
Security (Receipt)	264948	261868
Amount Refundable to UGC	11904058	11024710
Expenses payable	20027618	8283632
Other Bodies Deposits	513220	427911
Other funds	65912800	47567048
Grant not pertaining to Plan A/c	3750112	—
ACBR Liabilities	748255	748255
Total (A)	118275636	80615715
B. Provisions	—	—
Total (B)	—	—
Total (A + B)	118275636	80615715


Asstt. Registrar (Fin-II)


Finance Officer


Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-3-2013

Schedule 4: Fixed Assets

Sr. No.	Description	W.D.V. at the beginning of the year	Addition during the year	Deduction during the year	Cost value at the year end	Rate of Depreciation	Depreciation for the year	W.D.V. as at 31-3-2013	W.D.V. as at 31-3-2012
1	Land	19716892	—	—	19716892	—	—	19716892	19716892
2	Building	669183094	32892501	—	702075595	5	35103780	66971815	669183094
3	Furniture & Fixtures	97258564	30389289	28957	127618896	25	31904724	95714172	97258564
4	Scientific Equipments	171926459	164111621	6629	336031451	40	134412580	201618871	171926459
5	Computers	73203212	71183940	8158	144378994	40	57751598	86627396	73203212
6	Library Books	48168177	31394775	—	79562952	50	39781476	39781476	48168177
7	Car, Scooters, etc.	3517313	1795952	—	5313265	25	1328316	3984949	3517313
8	Plant and Machinery	254998362	69817936	159249	324657049	20	64931410	259725639	254998362
9	Musical Instruments	252770	206245	—	459015	50	229508	229507	252770
10	Sports Equipments	144834	—	—	144834	50	72417	72417	144834
11	Capital Work in Progress	3844862080	184648054	—	4029510134	—	—	4029510134	3844862080

Total of current year	5183231757	586440313	202993	5769469077	365515809	5403953268	5183231757
Previous year	5052968434	475354670	544072	5527779032	344547275	5183231757	

[Signature]
Asstt. Registrar (Fin-II)

[Signature]
Finance Officer

[Signature]
Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-3-2013

	Amount in ₹	
Schedules 5: INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS	Current Year	Previous Year
1. In Government Securities	195700000	287675000
2. Shares	83000	160500
Total	195783000	287835500


Asstt. Registrar (Fin-II)


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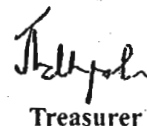
UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-3-2013

		Amount in ₹	
		Current Year	Previous Year
Schedules 6 : CURRENT ASSETS, LOANS, ADVANCES ETC.			
A. Current Assets			
1. Cash Balance in hand (including cheques/drafts and imprest)			
Permanent imprest		925500	850500
2. Bank Balances - with Scheduled Banks:			
a) Current Account			
Maintenance Grant Accounts	90429061		97106730
Earmarked Fund Accounts	<u>29515075</u>	119944136	<u>43612849</u> 140719579
b) Savings Accounts			
Maintenance Grant Accounts	168024848		226315183
Earmarked Fund Accounts	1964197699		2305668905
CPF Account refundable to UGC	<u>10620</u>	2132233167	<u>11024710</u> 2543008798
c) Deposit Accounts			
Fixed Deposit in UGC Refundable A/c	11700000		
Maintenance Grant Accounts	3260181		3212250
Earmarked Fund Accounts	<u>6056746220</u>	6071706401	<u>5610021357</u> 5613233607
(including margin money)			
Total (A)		8324809204	8297812484


Asstt. Registrar (Fin-II)


Finance Officer

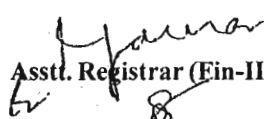

Treasurer

contd...

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-3-2013

	Amount in ₹	
Schedules 6 : CURRENT ASSETS, LOANS, ADVANCES ETC.	Current Year	Previous Year
B. Loan, Advances and others Assets		
1. Staff Loans :		
(a) Festival Advance	725557	660132
(b) Leave Travel Concession	2874635	1875606
(c) Medical Reimbursement	250400	-
(d) House Building Advance	9484482	15338657
(e) Conveyance/Computer Advance	1977017	2382921
2. Advance and other amounts recoverable in cash or in kind or for value to be received		
(i) Pre-paid Expenses	28808164	26470506
(ii) Delhi University Pension Account	2980000	2980000
(iii) DESU (Security)	4795	4795
(iv) Delhi University Press	17395000	17395000
(v) Sir Shankar Lal Chair in Chemistry Fund A/c	1100000	1100000
(vi) Other advances out of Earmarked funds.	1879705345	1044087892
(vii) Other advances out of Maintenance Grant Accounts	320396226	180569315
(viii) Electricity Deposits	20736900	1500000
(ix) TDS Receivable ACBR	526410	24428
3. Income accrued		
a) On Investments from Earmarked/Endowment Fund	208191310	133340045
b) Interest accrued ACBR/UGC Refundable A/c	245384	47931
Total (B)	2495401625	1427777228
Total (A+ B)	10820210830	9725589712


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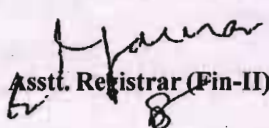

Finance Officer

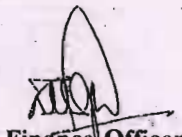

Treasurer

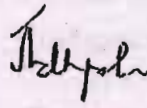
UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR
THE YEAR ENDED 31-3-2013

	Amount in ₹	
Schedules 7: GRANTS SUBSIDIES	Current Year	Previous Year
Grants received from University Grants Commission	3210320000	2955982000
Total	3210320000	2955982000


Asstt. Registrar (Fin-II)


Finance Officer


Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-3-2013

	Amount in ₹	
Schedules 8 : Fees\Subscriptions	Current year	Previous Year
Admission fees	25966568	16275938
Annual fees	3725384	4083000
University Enrolment fee	52338898	64230928
Tuition fee	25403057	13982537
Examination fee	488791628	438774088
Sports and Athletic Association fee	7591899	8270879
Migration fee	8708200	8895560
Special Enrolment/annual fee	27494025	20341906
Laboratory fee	313277	201236
Library fee	878023	781005
Computer fee	105250	95500
Provisional & Misc. certificate fees	903000	876000
Others	5587271	15290237
Total	647806480	592098814


Asstt. Registrar (Fin-II)


Finance Officer


Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR
THE YEAR ENDED 31-3-2013

Amount in ₹		
Schedules 9 : Income from Royalty, Publications etc.	Current year	Previous Year
Income from Publications	14679481	1396631
Total	14679481	1396631


Asstt. Registrar (Fin-II)

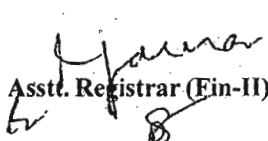

Finance Officer

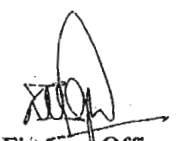

Treasurer


UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR
THE YEAR ENDED 31-3-2013

		Amount in ₹
Schedules 10: Interest Earned	Current year	Previous Year
1) On Term Deposits		
a) With Scheduled Banks	8630549	5502961
2) On Savings Accounts		
a) With Scheduled Banks	12174975	13635967
Total	20805524	19138928


Asstt. Registrar (Fin-II)


Finance Officer


Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-3-2013

Amount in ₹

Schedules 11 : Other Income	Current year	Previous Year
Health Centre Contribution	30126922	50706193
Leave Salary & Pension Contribution	9809397	16573896
Sale of Raddi\Auction of Obsolete items	1939227	4016263
License fee, Rent of Building etc	9975947	9253003
Sale of Tender forms	431500	354500
Others	5690171	4363782
Total	57973164	85267637


Asstt. Registrar (Fin-II)


Finance Officer


Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-3-2013

	Amount in ₹	
Schedules 12 : Establishment Expenses	Current year	Previous Year
<u>Salary and Allowances</u>		
Teaching staff	873045914	785089676
Non-Teaching staff	705050092	689971071
Lower Subordinate staff	243338061	215730267
Bonus	5485206	6381695
Deposit Linked Insurance	720494	897347
Gratuity	79324577	75576989
Leave encashment	38557574	45352898
Pension	572237868	501914916
CPF Contribution	5946265	5961083
NPS Contribution	17522800	14452512
Leave Travel Concession	20986320	10591118
Honorarium	53136590	4182649
Reimbursement of Tuition fee	9825226	7881164
Medical Re-imbursment	93879709	96035315
Total	2719056696	2460018700


Asstt. Registrar (Fin-II)


Finance Officer



Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-3-2013

	Amount in ₹	
Schedules 13 : Other Administrative Expenses	Current year	Previous Year
Academic Expenses	21563127	97748695
Awards and Scholarships	633001	678009
Advertisement Expenses	6620599	9555302
Chemical & Glassware	13704836	12253036
Contingency	23301527	17895588
Net-working expenses	18788403	8930470
Conveyance Expenses	2925383	1014323
Electricity & Water Expenses	311626388	154136649
Examination Expenses	197994620	110416361
Games & Sports	8128578	5549687
Legal & Professional	10229275	8803218
Medical Expenses	44233726	46474242
Other Expenses	7257195	4962070
Periodical & Journals	43631699	35312279
Postage & Telephone	10405916	10952249
Printing and Stationery	32299635	22375976
Rent Rates & Taxes	462133	173689
Repair and Maintenance of Building	120860182	151603309
Repair and Maintenance of Machinery	22170724	11715320
Repair and Maintenance of Furniture	3009200	1059006
Repair and Maintenance of Vehicle	3380113	4174756
Repair and Maintenance of Laboratory	279094	839510
Travelling Expenses	11228851	6568197
Bank Charges	302034	121510
House Keeping Expenses	33941065	24158274
M/o Lawns	3318453	2886342
Refund of fee	1470531	2033893
Property Tax	7156468	6600784
Seminar\Symposia\Workshops	1631894	2699020
Audit Charges	433951	438036
Watch and Ward Services	42360231	36997717
Hiring Charges	2180499	6824639
Licence for FM Radio	---	948528
Expenditure relating to Plan Grant	---	(452447)
Total	1007529331	806448237


Asstt. Registrar (Fin-II)


Finance Officer


Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR
THE YEAR ENDED 31-3-2013

	Amount in ₹	
Schedules 14 : Expenditure on Grants, Subsidies etc.	Current year	Previous Year
Grants given to Institutions\Organizations :		
(i) Grants to Halls & Hostels	89480480	82747143
(ii) Miscellaneous Grant	385720	24752911
Total	89866200	107500054


Asst. Registrar (Fin-II)


Finance Officer


Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2013

Schedule 15: Significant Accounting Policies

1. Accounting Convention

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

2. Revenue Recognition

2.1 Fee from students/ colleges, interest on savings bank accounts are accounted for on cash basis.

2.2 Interest on investments is accounted for on accrual basis.

3. Government Grants

3.1 Government/U.G.C. grants are accounted for on receipt basis.

3.2 To the extent utilized towards capital expenditure, Plan Development Grant received from the University Grants Commission is transferred to the Capital Fund.

4. Inventory

Expenditure on purchase of chemicals, glassware, publications, stationery and other stores is accounted for as revenue expenditure in the year of purchase.

5. Fixed Assets

a) Fixed assets are stated at cost of acquisition less depreciation. Fixed assets received by the University without any consideration has been capitalised in the financial statement at a nominal value i.e. ₹. One per asset.

b) Amount received on disposal of fixed assets has been accounted for as income in the Income & Expenditure Account and written down value of these fixed assets has been written off from Fixed Assets as well as Capital Fund Account.

6. Depreciation

6.1 Depreciation 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:

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

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

7. Retirement Benefits

Retirements benefits i.e. pension, gratuity and leave encashment are accounted for on cash basis as University's pension liability like that of the Government is not funded but follows the "Pay as you go" system of meeting the annual expenditure out of the annual revenue budget. Capitalized value of pension and gratuity received from previous employers of those University employees, who have been absorbed in the University, is credited to the other income of the University.

8. Foreign Currency Transactions

Transactions denominated in foreign currency are accounted for at the exchange rate prevailing at the date of payment/ realization.

9. Investments

All investments are valued at cost.

10. **Earmarked/ Endowment Funds**

- 10.1 The income and expenditure of Earmarked/Endowment funds are accounted for on cash basis. The balance of respective funds is carried forward on the liability side of the Balance Sheet and is represented by bank balance and investment on the asset side of the Balance Sheet.
- 10.2 Assets purchased/created out of Earmarked Funds (including Plan funds released by the U.G.C.), 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.
- 10.3 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.


Asstt. Registrar (Fin-II)


Finance Officer


Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR
ENDED 31ST MARCH 2013

Schedule 16 : Contingent Liabilities and Notes on Accounts

1. Contingent Liabilities

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

2. Taxation

The income of the University is exempt from Income Tax under section 10 (23C) (iiiab) of the Income Tax Act 1961. No provision for Income Tax is therefore made in the accounts.

3. Salaries

The expenditure on salary is for the period from March 2012 to February 2013. No provision is made towards salary for the month of March 2013.

4. (a) Current Assets, Loans and Advances

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.

(b) Loans & Advances

The Loans & Advances shown in the asset side of the Balance sheet does not include, advances pertaining to period upto 31st March 2006, are still outstanding for final settlement. These advances were charged to the respective head of account at the time of release of advance.

5. Admission Processing Charges (APC) Fund

Savings of Entrance Fee after meeting expenditure on entrance examinations are treated as earmarked fund and credited to the respective account. This accounting treatment is in accordance with the guidelines of the APC Fund, approved by the Executive Council vide Resolution No.15 dated 01.04.2005.

6. 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 consolidated Receipts &

Payments Account, consolidated Income & Expenditure Account and a consolidated Balance Sheet of the Provident Fund Accounts have been attached to the University's Account.

7. Halls & Hostels/ Guest Houses

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.

8. Delhi University Press

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

9. During the financial year, University has received the following assets as gift (without consideration) which is capitalized in the accounts at nominal value i.e. ₹ One per assets:

Particular	Qty.	Amount Capitalized (in ₹)
Books	1679 Nos.	1679/-

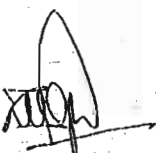
10. 'Capital Work in Progress' includes the amount paid by University till 31st March, 2013 towards construction of the following projects:

(i)	Construction of stadium for Common Wealth Games	₹ 305,85,58,348
(ii)	Construction of 1500 seated Rajiv Gandhi SC/ST Girls Hostel for under graduate and Post Graduate students at Dhaka North Campus	₹ 74,72,81,869
(iii)	Construction of 70 'D' type of flats at Dhaka	₹ 8,38,20,926
(iv)	Other Projects from Earmarked/Endowment Fund	₹ 13,98,48,991

11. Previous year figures have been regrouped wherever necessary.

12. Schedules 1 to 16 are annexed to and form an integral part of the Balance Sheet as at 31st March 2013 and the Income and Expenditure Account for the year ended on that date.


Asstt. Registrar (Fin-II)


Finance Officer


Treasurer

UNIVERSITY OF DELHI
PROVIDENT FUND ACCOUNT
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2013

	Amount in ₹	
<u>LIABILITIES</u>	Current Year 2012-13	Previous Year 2011-12
Subscribers Account		
-- General Provident Fund	2652149490	2461522321
-- Contributory Provident Fund	673266907	634772344
-- New Pension Scheme	461444	594698
Interest Reserve Account	200781715	174203961
-- General Provident Fund & Contributory Provident Fund	199337964	-
-- New Pension Scheme	1443751	-
Other Liabilities	-	392
Total	3526659556	3271093716
<u>ASSETS</u>		
Investments (Bonds)	1138345000	1138345000
Interest Accrued but not due	283866710	146812701
Bank Balances with Scheduled banks in :		
-- Savings Accounts	64777846	30586015
-- Deposit Accounts	2039670000	1955350000
Total	3526659556	3271093716

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 Financial Officer

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 Treasurer

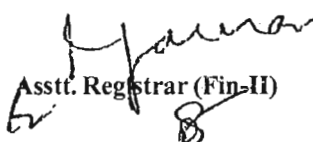
UNIVERSITY OF DELHI

PROVIDENT FUND ACCOUNT

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR
ENDED 31ST MARCH 2013

Amount in ₹

(A) <u>INCOME</u>		Current Year 2012-13	Previous Year 2011-12
Interest realised during the year	157569759		
Add : Interest Accrued	184154545		
	341724304		
Less : Interest Accrued for the year 2009-10, 2010-11 & 2011-12 but realised during the year 2012-13	<u>-47100536</u>	294623768	263717303
Adjustment relating to previous years		14683	80545
Total (A)		294638451	263797848
(B) <u>EXPENDITURE</u>			
Interest allowed to Subscribers		268055414	231307935
-- General Provident Fund	213310173		
-- Contributory Provident Fund	54718596		
-- New Pension Scheme	26645		
Bank Charges		5283	6536
Total (B)		268060697	231314471
Balance being excess of Income over expenditure, transferred to Interest Reserve Account (A-B)		26577754	32483377


Asstt. Registrar (Fin-II)


Finance Officer


Treasurer

UNIVERSITY OF DELHI

UNIVERSITY OF DELHI

PROVIDENT FUND ACCOUNT

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2013

Amount in ₹

Receipts	Current Year 2012-13	Previous Year 2011-12	Payments	Current Year 2012-13	Previous Year 2011-12
To Opening Balance in :			By Loan / Withdrawal/Final Payments to		
-- Saving Accounts	30586015	66390848	GPF Subscribers	461873412	404777515
To Fixed Deposit encashed	378450000	1219965000	CPF Subscribers	83625065	77656278
To Interest Received	157569759	250651940	NPS Subscribers	85884	-
To GPF Subscription	439204518	429085364	By Amount trfd to Trustee Bank-Bank of India	42253503	37369361
To CPF Subscription & Contribution	67401213	71525903	By Bank Charges	5283	6536
To NPS Subscription & Contribution	42179488	35626650	By Other Liabilities	-	-
To Other Receipts	-	-	By investment in Fixed Deposit/Bonds	462770000	1522850000
			By Closing Balance in :		
			-- Saving Accounts	64777846	30586015
Total	1115390993	2073245705	Total	1115390993	2073245705

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Financial Officer

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Treasurer

UNIVERSITY PRESS
BALANCE SHEET AS ON 31ST MARCH, 2013

Amount in ₹

FUNDS AND LIABILITIES	Current Year	Previous Year
1. Capital Fund	2091288	4323998
2. <i>Current Liabilities :</i>		
(a) Deduction from Salary Bills	838648	781776
(b) Bills Payable	1037678	313155
(c) Advance for work to be done	130000	130000
(d) Inter Bank Transfer	17395492	17395492
(e) Earnest Money	55500	55500
TOTAL	21548606	22999921
ASSETS	Current Year	Previous Year
1 Machinery, Furniture & Equipments	557472	655308
2 Amount Receivable	15754583	16175392
3 <i>Stock in Hand</i>		
(a) Raw Material	823887	621906
(b) Finished Goods	91335	104505
4 Work in Progress	55950	395000
5 Cash in Bank	3678001	4932810
6 Festival Advance	1700	11000
7 Permanent Assets	1000	1000
8 Advances	78000	103000
9. Fixed Deposit	500000	-
10 Accrued interest on FDR	6678	-
TOTAL	21548606	22999921


 Sr. Assistant (A/cs.)


 O.S.D. UNIVERSITY PRESS

UNIVERSITY PRESS

PROFIT & LOSS ACCOUNT FOR THE YEAR 2012-2013

Amount in ₹

Particulars	Current Year	Previous Year	Particulars	Current Year	Previous Year
1. To Opening Stock :			1. Income :		
(a) Raw Materials	621906	802912	(a) Income from Printing and Binding	16945231	14526758
(b) Finished Goods	104505	41585		--	123030
2 To Work in Progress	395000	114400			
3 To Pay and Allowances	6240684	5793546			
(a) L.T.C.	108792	16970			
(b) Tuition Fees	60000	58500			
(c) Bonus	58430	55264	2. By Closing Stock :		
(d) Medical Re-imbursement	1000465	599842	(a) Raw Materials	823887	621906
			(b) Finished Goods	91335	104505
4 To Purchase of Raw Materials	3626031	2574522			
5 To Misc. Contingent Exp.	85952	162764			
6 To Rate, Rent and Taxes	5097	5169	3. By Work in Progress	55950	395000
7 To Work done through out-side Agency	7829760	5324659	4. By Interest	145445	--
8. Depreciation		171158			
(a) Machinery, Furniture & Equipment	157936	49908	5. By Loss for this year	2232710	--
Total	20294558	15771199	Total	20294558	15771199

W. G. / 2/12/12

Sr. ASSISTANT (A/c.)

B. W. / 2/12/12

O.S.D. UNIVERSITY PRESS

UNIVERSITY OF DELHI

DELHI UNIVERSITY PRESS A/C NO. 10851295354

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2013

Amount in ₹

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
I Opening Balance			I Expenses		
Bank Balance	4932810	4423702	Establishment Expenses	7301149	6451888
II Receipt from Printing & Binding work	17366040	14684382			
III Deductions/Recoveries	3551380	3321723	II Other Administrative Expenses		
			Expenditure	11024639	7960966
Festival Advance	12300	11100	Festival Advance	3000	9000
Earnest Money	—	45000	Remittance	3494508	3254273
Other receipts	—	123030	Other Payments	—	—
Interest on FDR's	138767	—	III Closing Balance		
			Bank Balance	3678001	4932810
			Deposit in Bank	500000	—
Total	26001297	22608937	Total	26001297	22608937

[Signature]
Asstt. Registrar (Fin-II)

[Signature]
Finance Officer

[Signature]
Treasurer

UNIVERSITY OF DELHI

UNIVERSITY OF DELHI HALLS AND HOSTELS

BALANCE SHEET AS AT 31ST MARCH 2013

CAPITAL FUND AND LIABILITIES	Amount in ₹	
	Current Year	Previous Year
Capital Fund and Liabilities	129507893	103633315
Earmarked/Endowment Funds	26363768	19033097
Current Liabilities and Provisions	8140351	8320990
Total	164012012	130987402
ASSETS		
Fixed Assets	26470105	30212222
Investments - from Earmarked/Endowment Funds	18000	18000
Investments - Others	30200545	25163681
Current Assets, Loans, Advances etc.	107377586	75647723
Miscellaneous Expenditure	(54224)	(54224)
Total	164012012	130987402

[Signature]
Asstt. Registrar (Fin.-II)

[Signature]
Finance Officer

[Signature]
Treasurer

UNIVERSITY OF DELHI

HALLS AND HOSTELS

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2013

Amount in ₹

Particulars	Current Year	Previous Year
(A) Income		
Grants/Subsidies	89196530	82438633
Fees/Subscriptions	38035325	25453149
Income from Sales/Services	20238953	17680624
Interest Earned	5340017	4240386
Other Income	9244035	6924753
Total (A)	162054860	136737545
(B) Expenditure		
Establishment Expenses	86925977	78034090
Other Administrative Expenses	43680840	34432204
Bank Charges	5539	6211
Depreciation	7046189	8295233
Total (B)	137658545	120767738
Excess of Income over Expenditure/(Expenditure over Income) (A-B)	24396315	15969807
Balance being Surplus/(Deficit) carried to Capital Fund	24396315	15969807

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI
HALLS AND HOSTELS
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2013

		Amount in ₹		
RECEIPTS		Current Year	Previous Year	Current Year
I. Opening Balance				
- Cash in Hand		145042	133249	(a) Establishment Expenses 86754289
- Bank Balance		50333753	34650335	(b) Administrative Expenses 45998549
- Imprest		50815	49321	
- Deposit Account		16796303	3317799	II. (a) Payments against earmarked fund 4726353
II. Other Bank Balances		1288083	10613647	(b) Payment against projects 226267
III. Grants Received		88962048	82288936	III. Investments and Deposits made 13245123
IV. Income on Investments		12114538	3388539	IV. Expenditure on Fixed assets & Capital work-in-progress 4497325
V. Interest received		3348461	2007023	V. Finance Charges 3840
VI. Other Income		60901879	45815968	VI. Other Payments 10869573
VII. Any Other receipts		27386883	19145608	VII. Closing Balances
				- Cash in Hand 295594
				- Bank Balance 73450490
				- Imprest 42966
				- Deposit Account 21217436
Total		261327805	201410425	Total 261327805
				201410425

[Signature]
 Asstt. Registrar (Fin.-II)

[Signature]
 Finance Officer

Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of University of Delhi for the year ended 31st March 2013

We have audited the attached Balance Sheet of University of Delhi as at 31 March 2013, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19 (2) of the Comptroller & 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, Halls and Hostels and 13 Maintained Institutions. These financial statements are the responsibility of the University of Delhi's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & 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 Report/CAG's Audit Reports separately.

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

4. Based on our audit, we report that:

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

Halls & Hostels' Accounts

A. Balance Sheet

A.1 Liabilities

A.1.1 Current Liabilities and Provisions Rs.81.40 lakh

(i) The above does not include liability on account of Caution Money amounting to Rs.4.48 lakh received by VKRV Rao Hostel resulting into understatement of liability and assets by Rs.4.48 lakh.

(ii) Rs. 2.84 lakh realized from students on account of Hostel Development Fund by Aravali Post Graduate Men's Hostel (which is non-refundable) has been shown in the above schedule instead of 'Income' in the Income and Expenditure Account resulting in overstatement of Current Liabilities and understatement of Income by Rs.2.84 lakh.

A.2 Assets

A.2.1 Current Assets, Loans, Advances etc. Rs. 1073.77 lakh

The P.G. Men's Hostel collects Hostel development fund, Club and other Misc. charges from students and operates separate bank accounts in respect of these funds. It had an opening balance of Rs. 11.48 lakh in these funds and during 2012-13, it collected Rs. 10.01 lakh from students on account of these charges and incurred expenditure of Rs. 8.58 lakh out of these funds leaving a balance of Rs. 12.91 lakh. These transactions have not been taken in the accounts resulting in understatement of Current Assets and Capital Fund by Rs. 12.91 lakh.

Further, no cash book and other subsidiary records such as stock register of items purchased out of these funds is being maintained by the Hostel Management.

B. Grants-in-aid

University of Delhi received grants- in-aid of Rs. 321.03 crore (out of which Rs. 40.67 crore were received in March 2013) from the Ministry of Human Resource Development through University Grant Commission during the year 2012-13. It had an opening balance of Rs. 6.72 crore and generated its own receipts of Rs. 71.58 crore. Out of total amount of Rs. 399.33 crore, it utilised Rs. 400.23 crore. The excess expenditure of Rs. 0.90 crore was met from Capital Fund.

Part-II

Maintained Institutions

1. Introductory

During 2012-13, 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) and UGC. Other sources of receipts of these institutions were fees realised from students, rent of the buildings, receipts from auxiliary services etc. The University was maintaining the following 13 institutions:

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

Comment on Accounts

A. Non-provision for pension, gratuity and leave encashment

(i) As per the Significant Accounting Policy of Ramanujan College, College of Vocational Studies, Agricultural Economics Research Centre, Deshbandhu College, Dyal Singh College (Day) and Miranda House the retirement benefits are provided on actual paid up basis. This accounting policy is in contravention of Accounting Standard 15 issued by the ICAI and Uniform Format of Accounts.

(ii) Similarly School of Open Learning, Ram Lal Anand College (Evening), Dyal Singh College (Evening), Kirori Mal College and Ram Lal Anand College (Day) had neither disclosed any Accounting Policy nor made any provision for liability towards gratuity, pension and leave encashment of employees as per actuarial valuation which is not in accordance with the uniform format of accounts and AS-15.

College of Vocational Studies

A. Assets

A.1 Fixed Assets (Sch. 8) - Rs. 1.99 Crore

(i) Assets purchased for Rs. 6.18 lakh have not been capitalized resulting into understatement of Fixed Assets and Capital Fund by the same amount.

B. Income and Expenditure Account

B.1 Intrest Earned (Sch. 17) -Rs. 96.67 lakh

Bank Interest amounting to Rs. 12,32,294/- received against 'Student Societies Account' and Rs. 25,461 under 'Security Account' has not been depicted in the Income and Expenditure Account. This resulted in understatement of Income and Current Assets by Rs. 12.58 lakh.

Dayal Singh College (Evening)

A. Balance Sheet

A.I Liabilities

A.1.1 Current Liabilities & Provisions (Schedule - 7) -Rs. 1.27 crore

(i) The above includes interest income of Rs. 56.90 lakh (Rs 34.99 Lakh on investment of Security Account & Rs. 21.91 Lakh on investment of Misc Fund). This amount should be shown as income in the Income and Expenditure Account as this is not refundable to the students. This has resulted in overstatement of liability and understatement of income by Rs. 56.90 lakh.

A.2 Assets

A.2.1 Current Assets Loan, Advances etc. (schedule 11) - Rs. 2.50 crore

(i) Accrued interest of Rs. 20.95 lakh on the investments of Rs. 3.83 crore (in Schedule 10) has not been shown in the current assets. This has resulted in understatement of current assets and capital Fund by Rs. 20.95 lakh.

(ii) Accrued interest of Rs. 13.47 lakh on the investment of Rs. 6.17 crore of Earmarked Fund (in Schedule 10) has not been shown in the current assets. This has resulted in understatement of Current Assets and Earmarked Fund by Rs. 13.47 lakh.

Deshbandhu College

A. Balance Sheet

A.1 Liabilities

A.1.1 Corpus/Capital Fund (Schedule 1) - Rs. 647.25 lakh

Capital Fund shows deduction of Rs. (-) 29.46 lakh as adjustment of OBC infrastructure. The detail of such adjustment was not furnished to audit. Deduction of Rs. (-) 29.46 lakh as adjustment from capital fund without any clarification/notes on accounts is not in order.

A.2 Assets

A.2.1 Fixed Assets (Schedule 8)

Though cost of building has been shown in Schedule 8, but value of land is not disclosed.

A.2.2 Investment from Earmarked Funds (Schedule 9) - Rs. 45.29 crore

As per the above schedule, Provident Fund investment (Schedule 9) was shown as Rs. 4231.27 lakh as on 31.3.2013 whereas as per details of investment furnished by the college, the investment was Rs. 3211.12 lakh only. Against the Provident Fund liability of Rs. 4231.27 lakh (Schedule 3), details of investment in 5 banks as separately given by the college amounted to Rs. 3211.17 lakh whereas the physical verification certificate furnished by the principal indicated investment of Rs. 4231.27 lakh. In view of this, audit is unable to form an opinion on the correctness of amount shown in investments.

B. Income

B.1.1 Interest on conveyance advance of Rs 1.10 lakh has not been taken as income in income and expenditure A/c. This has resulted in understatement of Income and Capital Fund by Rs. 1.10 lakh.

(3) Dyal Singh College (Day)

A. General

A.1 The college is spread over 11 acres of land. The area and value of land has not been shown in Notes on accounts and fixed assets (Schedule 8) respectively.

A.2 Bank Reconciliation Statement

(i) As per Bank Reconciliation Statement of bank account No. 66013734119 (Maintenance Account), the closing balance as on 31.3.2013 as per the bank has been shown as Rs. 8,39,68,638/- whereas as per bank certificate the closing balance was Rs. 8,28,36,343/-. The difference of Rs. 11,32,295/- needs to be reconciled.

Miranda House

A. General

The Accounts has been prepared on cash basis instead of accrual basis.

Kirori Mal College

A. Balance Sheet

A.1 Liabilities

A.1.1 Current Liabilities and Provisions (Schedule-7) - Rs. 632.52 lakh

(i) Unspent balance of grant amounting to Rs.657.35 lakh (Plan: Rs.2.99 lakh and Non Plan: Rs.546.13 lakh) which was refundable to the UGC has not been shown as liability by the college. This has resulted in understatement of Current Liability and overstatement of Corpus Fund by like amount.

(ii) Liabilities for expenses payable amounting to Rs.3.09 lakh (salary of contractual staff: Rs. 1.20 lakh and security charges: Rs. 1.89 lakh) was not made in the accounts. This has resulted in understatement of Current Liability and overstatement of Corpus Fund by Rs. 3.09 lakh.

A.2 Assets

A.2.1 Understatement of Fixed Assets by Rs. 1264.73 lakh

During the years 2008-09 to 2011-12, fixed assets viz. additions to building, library books, furniture and fixtures and equipments worth Rs.1264.73 lakh were acquired out of grants received under OBC reservations. However, this addition of fixed assets had not been capitalized. This has resulted in under-statement of Fixed Assets by Rs. 1264.73 lakh and Capital Fund by same amount. This was pointed last year also but no action has been taken by the college.

B. Income and Expenditure Account

B.1 Income

B.1.1 Grants/subsidies (Schedule - 13) - Rs. 3292.10 lakh

The above include advance grant of Rs. 100.00 lakh received for the financial year 2013-14. This has resulted in overstatement of income with consequent overstatement of Corpus Fund and understatement of Current Liability by like amount.

C. Income & Expenditure Account of College Hostel Fund

C.1 Grants/Subsidies (Schedule 13) Rs. 80.46 lakh

(i) The above include advance grant of Rs. 13 lakh received for the financial year 2013-14. This has resulted in overstatement of income with consequent overstatement of Corpus Fund and understatement of Current Liability by like amount.

Ram Lal Anand College (Day)

A. Balance Sheet

A.1 Current Liabilities and Provisions (Schedule 7) - Rs. 128.23 lakh

A.1.1 Unspent Non-Plan grant amounting to Rs. 606.73 lakh refundable to the Ministry had not been shown under the Current Liability. This has resulted in understatement Current Liabilities and overstatement of Corpus Fund by Rs. 606.73 lakh amount.

A.2 Current Assets, Loan, Advances etc. (Sch. 11) -Rs. 1258.36 lakh

A.2.1 The above does not include Rs. 2.54 lakh receivable on account of Electricity charges (Rs. 2,46,673/- from RLA (Eve.) and Rs. 7200 from canteen contractor) resulting in understatement of Current Assets as well as Corpus Fund both by Rs. 2.54 lakh.

A.2.2 Accrued interest amounting to Rs. 4.07 lakh (Student Aid Fund Rs. 2.52 lakh, Medical Fund Rs. 1.53 lakh and Endowment Fund grant Rs.0.02 lakh) has not been taken in the accounts resulting in understatement of Current Assets and the respective funds by the same amount.

Grants in aid of Maintained Institutions

Ram Lal Anand Collage (Day)

During the year 2012-13, college received grants in aid of Rs. 1803.52 lakh (Non-Plan: Rs. 1799.02 lakh and Plan: Rs.4.50 lakh) including grant of Rs. 244.10 lakh received during the month of March 2013. It had unutilised grant of Rs.25.05 lakh (Non-Plan) and it utilised Rs. 1217.34 lakh (Non-Plan) leaving a balance of Rs. 611.23 lakh (Non-Plan: Rs. 606.73 lakh and Plan: Rs. 4.50 lakh).

Kirori Mal Collage

During the year 2012-13, Kirori Mal College received grants in aid of Rs. 3295.85 lakh (Plan: Rs.3.75 lakh and Non Plan: 3292.10 lakh {including advance grant of Rs.100 lakh for the financial year 2013-14}). It had an opening balance of Rs. 481.35 lakh (Plan Rs. 4.11 lakh & Non-Plan Rs. 477.24 lakh) and internal receipts (Non-Plan) of Rs. 58.90 lakh. Out of The total fund of Rs. 3836.10 lakh it utilised Rs. 3178.75 lakh (Plan: Rs.1.12 lakh and Non Plan: Rs.3177.63 lakh) leaving a balance of Rs. 657.35 lakh (Plan Rs. 6.74 lakh and Non-Plan Rs. 650.61 lakh).

KMC Hostel received grant in aid Rs. 79.80 lakh (including advance grant of Rs. 13 lakh for the year 2013-14) as Non Plan grant during the year and had an opening balance of Rs. 3.86 lakh. It utilised Rs. 53.93 lakh leaving a balance of Rs. 29.73 lakh.

The college had received Grant-in-aid of Rs. 360.13 lakh (Non-Plan Grant of College Rs. 336.36 lakh and Non-Plan Grant for Hostel Rs. 23.77 lakh) during the month of March 2013.

Miranda House

Miranda House, Delhi University received grants-in-aid of Rs.3335.42 lakh under Non-Plan. It also generated its own receipts of Rs. 53.32 lakh under Non-plan. It utilized Rs. 3043.99 lakh leaving a balance of Non-Plan Grant of Rs. 344.75 lakh. The college has also received Rs. 9.72 lakh under plan against the excess expenditure in the year 2010-11 for upgradation of infrastructure under Commonwealth Games.

Dyal Singh College (Day)

The College is mainly finance by University Grants Commission. During the year 2012-13, it received maintenance grant of Rs. 3599.63 lakh (Rs 1213.97 lakh was received in the month of March 2013) and had an opening balance of Rs. 173 lakh. It utilized Rs. 3245.67 lakh leaving unspent balance of Rs. 526.96 lakh.

The college also received Plan grant of Rs. 7.38 lakh (Rs. 3.38 lakh towards XIIth Plan Development Assistance and Rs. 4.00 lakh towards XIth plan Merged Scheme from UGC and had an opening balance of Rs. 13.93 lakh (Rs. 10.92 lakh under XIth plan merged scheme and Rs. 3.01 lakh under XIth plan Financial Assistance). Out of this grant, it utilized Rs.6.85 lakh (Rs.0.50 lakh towards XIth plan Financial Assistance Rs. 5.31 lakh towards XIth plan Merged Scheme and Rs. 1.04 lakh towards XIIth plan Development Assistance) and college had refunded Rs. 2.51 lakh to UGC against XIth Plan Financial Assistance and Rs. 9.61 lakh to UGC towards XIth plan Merged Scheme leaving a balance of Rs. 2.34 lakh.

Deshbandhu College

The College received grant of Rs. 3062.74 lakh (Plan: Rs. 3.75 lakh, Non Plan Rs.2910.75 lakh and Non Plan (OBC): Rs.148.26 lakh from University Grants Commission. It generated own income of Rs.102.95 lakh (Non Plan). The college utilized Rs.3217.93 lakh (Non Plan: Rs. 2840.97 lakh and Non Plan (OBC): Rs.370.55 lakh and Plan: Rs.6.41 lakh). The college incurred excess expenditure under Non Plan (OBC): Rs.222.29 lakh and Plan, 2.66 lakh.

Agricultural Economics Research Centre

The Agricultural Economics Research Centre, University of Delhi received Plan grants-in-aid of Rs. 70 lakh from the Ministry of Agriculture. It had an opening balance of Rs. 35.68 lakh and internal receipts of Rs. 0.81 lakh. Out of the total fund of Rs. 106.50 lakh it utilized Rs. 96.08 lakh leaving a balance of Rs. 10.42 lakh.

Vallabhbhai Patel Chest Institute

During the period 2012-13, the Institute received a total grant of Rs.31.71 crore (Plan Rs.9.58 crore and Non Plan Rs.22.13 crore) from Ministry of Health & Family Welfare (Rs. 3.38 crore were received in the month of March 2013). It utilized Rs.31.60 crore (Plan - Rs.7.10 crore and Non Plan: - Rs.24.50 crore). The excess expenditure under Non-Plan was met from own receipts.

Dyal Singh College (Evening)

The College is mainly financed by University Grants Commission. During the year 2012-13, it received grant of Rs. 977.75 lakh (Plan: Rs. 3.00 lakh, Non-Plan: Rs. 966.41 lakh and Grant for research : Rs.8.34 lakh). Out of this Rs. 152.75 Lakh (Non Plan) was received during March, 2013. The College also generated income of Rs. 80.60 Lakh (plan Rs. 68.76 Lakh & Non Plan Rs. 11.84 Lakh). Out of the total funds, it utilized Rs. 1048.29 lakh (Plan: Rs. 0.39 lakh, Non-Plan: Rs. 1038.72 lakh and Salary & Research Rs.9.18 lakh) leaving unspent balance of Rs. 110.06 lakh (plan: Rs. 71.37 lakh, Non-Plan: Rs. 39.53 lakh and Salary & Research Rs.(-) 0.84 lakh).

College of Vocational Studies

College of Vocational Studies, University of Delhi received grants-in-aid of Rs.1733.09 lakh (Maintenance Grant- Rs.1730.84 lakh and Non-recurring XIIth Plan Grant-Rs.2.25 lakh)

from UGC during the financial year 2012-13. Rs. 282.30 lakh was received as grants in the month of March 2013. The College has an opening balance of Rs. 196.27 lakh (Non-Plan) and own receipts of Rs. 63.95 lakh (Non-Plan). The College utilized Rs.1162.55 lakh during the year 2012-13 leaving unspent grant in aid of Rs. 830.73 lakh.

Ram Lal Anand College (Evening)

The college received grant of Rs.967.96 lakh (Non-Plan Rs. 959.86 lakh, Plan Rs.3.50 lakh and Grant in aid Research Project Rs.4.60 lakh) during the year. It had its own receipts of Rs.23.43 lakh (Non-Plan) and interest income of Rs.2.28 lakh (Plan). The college utilized Rs.905.84 Lakh (Non-Plan Rs.903.93 lakh and Plan Rs.1.91 lakh) leaving unutilized grant of Rs. 87.83 lakh (Non-Plan Rs.79.36 lakh, Plan Rs.3.87 lakh and Grant for Research Project Rs.4.60 lakh).

It has a opening balance of OBC grant of Rs.768.44 lakh and had interest income and other receipt of Rs.52.45 lakh and utilized Rs. 44.41 lakh during the year leaving a balance of Rs. 776.48 lakh.

It has also opening balance of IT Resource Centre of Rs.5.33 lakh and interest received during the year of Rs. 0.51 lakh. No expenditure was incurred against IT resource leaving a balance of Rs. 5.84 lakh.

School of Open Learning (SOL)

The School of Open Learning is a maintained institution of University of Delhi. During the year 2012-13 the School did not receive any grant.

Ramanujan College

During the year 2012-13 college received a total grant of Rs. 1099.52 lakh (Plan: Rs.11.32 lakh and Non-Plan: Rs.1088.20 lakh out of which Rs. 213.94 lakh was received in March 2012 (Plan: Rs. 1.77 lakh, Non-Plan: Rs. 212.17 lakh) from the University Grants Commission. The college utilized Rs. 1032.71 lakh (Plan: Rs. 59.98 lakh, Non-Plan: Rs. 972.73 lakh) leaving a balance of Rs. 115.47 lakh under Non-Plan. The excess expenditure under Plan was met from unspent balances of previous years.

University College of Medical Sciences

During the year 2012-13, UCMS received grants of Rs. 7047.46 lakh which includes Plan Grant of Rs.1500.00 lakh and Non Plan grant of Rs.5547.46 lakh (including advance grant of Rs. 1146.46 lakh). It had an opening balance of Rs. 3539.67 lakh (Plan: Rs. 525.05 lakh, Non Plan Rs. 1760.10 and OBC: Rs.1254.52 lakh). College has other receipts of Rs.1874.18 lakh (Plan Rs. 211.47 lakh, Non-Plan Rs.1468.62 lakh and OBC Rs.194.09 lakh). It utilized Rs. 10408.25 lakh (Plan: Rs. 1699.97 lakh, Non-Plan: Rs. 7468.57 lakh and OBC: Rs. 1239.71 lakh) leaving a balance of Rs.2053.06 lakh (Rs. 536.55 lakh under Plan Rs.1307.61 lakh under Non-Plan and Rs.208.90 lakh under OBC).

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.

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

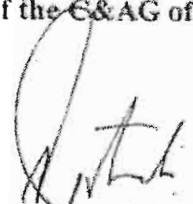
♦ In our opinion and to the best of our information and according to the explanation given to us, the said financial statements, read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit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

a. In so far as it relates to the Balance Sheet of the state of affairs of the University of Delhi as at 31 March 2013; and

b. In so far as it relates to the Income and Expenditure Account of the deficit for the year ended on that date.

For and on behalf of the C&AG of India

Place: New Delhi
Dated :29.11.2013


Director General of Audit
Central Expenditure

Annexure

1. Adequacy of Internal Audit system

- ♦ The Internal Audit Wing has been functioning in the University.
- ♦ *The University of Delhi has 52 auditable units. Out of which, 24 units were planned for audit during 2012-13 but only 13 units were audited. Thus the coverage of internal audit was only 25 percent and planning was deficient.*
- ♦ The internal Audit of 13 Maintained institutions is also in large arrears and the position of the internal audit of 13 Maintained Institutions is as follows :

S. No.	Name of the Maintained Institutions	Audited upto
1.	Ram Lal Anand College (Eve.)	2004-05
2.	Ramanujan College	2004-05
3.	School of Open Learning	2011-12
4.	University College of Medical Sciences	2006-07
5.	College of Vocational Studies	2011-12
6.	Dayal Singh College (Evening)	2011-12
7.	Agricultural Economic Research Centre	2005-06
8.	Vallabhbhai Patel Chest Institute	2008-09
9.	Deshbandhu Collage	2004-05
10.	Dyal Singh Collage (Day)	2009-10
11.	Miranda House	2011-12
12.	Kirori Mal Collage	2009-10
13.	Ram Lal Anand Collage (Day)	2004-05

2. Adequacy of Internal Control System

Monitoring

- ♦ Proper follow-up action was not taken to get the audit objections settled as 50 paras of statutory audit were outstanding since 2003-04 and one para which pertain to 1983-84 as on 31.3.2013.
- ♦ The University Press has shown Rs. 1.58 crore as Amount Receivable in its Balance Sheet. The year-wise break-up of this amount revealed that the claims were outstanding since the year 1975-76 onwards and most of these claims were receivable from various departments/units of the University itself. This shows weak internal controls in collecting the revenues of the University Press.

- ♦ Adequate control on submission of accounts by the Maintained institutions was not exercised by DU. The following Maintained institutions had not submitted their annual accounts in time. There were delays in submission of accounts as compared to dates prescribed by DU.

S.No.	M.I/College	Date of Submission of Account
1.	School of Open Learning	22.7.13
2.	College of Vocational Studies	2.7.13
3.	Ramanujan College	2.7.13
4.	University College of Medical Sciences	8.7.13
5.	Ram Lal Anand College (Evening)	1.8.13
6.	Vallabhbhai Patel Chest Institute	13.8.13
7.	Miranda College	16.8.13
8.	Dayal Singh College (Evening)	22.8.13
9.	Agricultural Economic Research Centre	30.8.13
10.	Kirori Mal College	4.9.13
11.	Desh Bandhu College	4.9.13
12.	Dayal Singh College (Morning)	5.8.13
13.	Ram Lal Anand College (Day)	1.8.13

As such, the DU's internal control regarding submission of accounts of MIs needs to be strengthened.

Maintained Institutions

University College of Medical Sciences

Monitoring

- ♦ The management is not responsive to audit observations as 21 paras pertaining to the period 1995-99 to 2008-09 were outstanding.

School of Open Learning

- ♦ The school's response to audit objections is not effective as 14 paras pertaining to period from 2004-05 to 2011-12 were outstanding.

Ram Lal Anand College (Eve.)

- ♦ The management is not responsive to audit objections, as 8 paras for the year 2007-08 are outstanding.

College of Vocational Studies

- ♦ The Management's response to external audit objections was not effective as 21 paras of the previous Inspection Reports from 1990-91 to 2008-09 were outstanding for settlement.

Vallabhbhai Patel Chest Institute

- ♦ The internal control of the Institute is adequate as the bills are prepared by the concerned dealing hand and after scrutiny by the supervisory staff they are passed by the Director.

Deshbandhu College

- ♦ The management's response to audit objections is not effective as 48 paras pertaining to period from 1994-95 to 2007-08 were outstanding.

Dyal Singh College (Day)

- ♦ The internal control of the college management is reasonable in areas seen by audit.

Miranda House

- ♦ The internal control of the college management is reasonable in areas seen by audit.

Monitoring

- ♦ The Management's response to audit objections was not effective as 39 paras for the period from 1996-97 to 2008-09 were outstanding as on 31.3.2013.

Kirori Mal College

Monitoring

- ♦ The management's response to audit observations is not effective as 24 paras pertaining to period 1994-95 to 2011-12 were outstanding and no review meeting was taken by the top management.

Ram Lal Anand College (Day)

Monitoring

- ♦ The management response to audit objections was not effective as 23 paras for the period from 2001-02 to 2007-08 were pending for settlement.

3. System of physical verification of assets

- ♦ Out of total 111 units (excluding maintained institutions) the physical verification of fixed assets for 2012-13 was conducted in respect of 84 units.
- ♦ Out of 12 Libraries only 1 Library has completed the physical verification upto 31.03.2013.
- ♦ **Maintained Institutions** The position of physical verification of assets and books and publication in Maintained Institutions is as follows:-

S.No.	Name of the Maintained Institutions	Physical verification conducted upto	
		Assets	Books & Publication
1.	Ram Lal Anand College (Eve.)	2012-13	2009-12
2.	Ramanujan College	2012-13	2011-12
3.	School of Open Learning	2012-13	Had not been conducted since inception
4.	University College of Medical Sciences	2012-13	2012-13
5.	College of Vocational Studies	2012-13	2012-13
6.	Dayal Singh College (Evening)	2012-13	2011-12
7.	Agricultural Economic Research Centre	2007-08	2011-12
8.	Vallabhbhai Patel Chest Institute	2011-12	2011-12
9.	Deshbandhu Collage	2012-13	2012-13
10.	Dyal Singh Collage	2012-13	2012-13
11.	Miranda House	December 2012	2012-13
12.	Kirori Mal Collage	November 2009	March 2008
13.	Ram Lal Anand (Day)	March 2010	2003-2006

4. System of physical verification of inventory

- ♦ 84 units out of 111 units of University of Delhi have completed their physical verification of consumables items including stationery upto 31.03.2013
- ♦ Physical verification of inventory in respect of Maintained Institutions is satisfactory.

5. Regularity in payment of statutory dues

- ♦ No payments over six months in respect of statutory dues were outstanding as on 31.03.2013

UNIVERSITY OF DELHI



Annual Accounts and Audit Report for the year 2013-2014

UNIVERSITY OF DELHI
ANNUAL ACCOUNTS FOR THE YEAR 2013-2014

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UNIVERSITY OF DELHI
BALANCE SHEET AS AT 31ST MARCH, 2014

Amount in ₹

Capital Fund and Liabilities	Schedule No.	Current Year	Previous Year
Capital Fund	1	6517073034	5949909943
Reserves and Surplus	-	-	-
Earmarked/Endowment Fund	2	12781202113	10351761519
Secured Loans and Borrowings	-	-	-
Unsecured Loans and borrowings	-	-	-
Deferred Credit Liabilities	-	-	-
Current Liabilities and Provisions	3	747929032	118275636
TOTAL		20046204179	16419947098
ASSETS			
Fixed Assets	4	5435665265	5403953268
Investments - From Earmarked/Endowments Funds	5	195783000	195783000
Investments -Others	-	-	-
Current Assets, Loans, Advances etc	6	14414755914	10820210830
Miscellaneous Expenditure (to the extent not written off or adjusted)	-	-	-
TOTAL		20046204179	16419947098

Significant Accounting Policies 15
Contingent Liabilities and Notes on Accounts 16

Asstt. Registrar (Fin-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
ON 31ST MARCH, 2014

			Amount in ₹
Particulars	Schedule No.	Current Year	Previous Year
(A) INCOME			
Grants/Subsidies	7	4377386000	3210320000
Fees/Subscriptions	8	935019782	647806480
Income from Royalty, Publication etc	9	29223462	14679481
Interest Earned	10	48101842	20805524
Other Income	11	98617502	57973164
TOTAL (A)		5488348588	3951584649
(B) EXPENDITURE			
Establishment Expenses	12	3049115893	2719056696
Other Administrative Expenses	13	1711625757	1007529331
Expenditure on Grants, Subsidies etc.	14	94724348	89866200
Depreciation		362647329	365515809
Total (B)		5218113327	4181968036
Excess of Income over Expenditure / (Expenditure over Income)		270235261	(230383387)
Balance being Surplus/(Deficit) carried to Capital Fund		270235261	(230383387)

Significant Accounting Policies 15
Contingent Liabilities and Notes on Accounts 16

Asstt. Registrar (Fin-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2014

Amount in ₹

Receipts	Current Year Previous Year		Payments	Current Year Previous Year	
	Current Year	Previous Year		Current Year	Previous Year
I. Opening Balances			I. Expenses		
Bank Balance			(a) Establishment Expenses		
(i) Current Accounts	119944136	140719577	Salary and allowances	3049115893	2719056696
(ii) Savings Accounts	2132233167	2543008800			
(iii) Deposit accounts	6071706401	5613188128	(b) Administrative Expenses		
II. Grants Received			Administrative expenses	1737647965	996814649
From UGC	4377386000	3210320000	Grants & subsidies	947224348	89866200
Advance Grant Received	643917000	---			
III Interest Received from Investment	47925085	20801446	II Payments against earmarked funds	2924416665	2908117316
IV. Other Income			III Investments and deposits made	---	---
Fees and Subscriptions	935019782	647806480	IV Expenditure on Fixed Assets		
Sale of Publications	29223462	14679481	Purchase of Fixed Assets (Net of Auction amount)	100043610	86484114
Income from Licence Fee, Rent etc.	15422498	9975947	V. Finance Charges	239908	302034
Miscellaneous	77167990	46057991			
Sale of Raddi/obsolete items	6027014	1939227	VI. Other Payments		
V. Any other receipts			Other body transactions	56061249	278601715
Advances	---	---	Festival Advance	4367820	3268575
Other Receipts from Earmarked funds	5334100612	3746489557	Advances	1666536530	980023667
Other receipts	113120	48558	Permanent Advance	83000	75000
Deductions	---	---	Medical Advance	315400	250400
Other body transaction	44377417	296947467	LTC Advance	5887177	999029
LTC Advance	---	---	Remittances	14849	181183
Medical Advance	---	---	VII Closing Balances		
Festival Advance	4272005	3203150	(i) Bank Balance		
Maturity of Investments of Earmarked fund	---	92052500	(a) Current Accounts	176227475	119944136
Intt. Earned on Refundable amount to UGC	1675226	685973	(b) Savings Accounts	3196004183	2132233167
			(c) Deposit Accounts	6828824844	6071706401
TOTAL	19840510916	16387924282		19840510916	16387924282

Asstt. Registrar (Fin-II)

Finance Officer

Treasurer

(3)

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-3-2014

Amount in ₹

Schedules I : Capital Fund	Current Year	Previous Year
Balance at the beginning of the year	5949909944	5673753128
Add : Fixed Assets purchased out of		
Earmarked Funds		
(a) Plan Account	223142047	264725751
(b) Miscellaneous Account	42206932	20902737
(c) Other Earmarked Funds	19630854	201574215
(d) Admission Processing charges	---	1179579
Add : Other addition in Fixed Assets		
(a) Assets not capitalised in previous year	---	8899500
(b) Project Account Closed	13197698	9459734
(c) Adjustment relating to ACBR	---	---
(d) Gifted Assets	<u>3196</u>	<u>1679</u>
	298180727	506743195
Less : (a) WDV of assets disposed off during the year	(1252898)	(202993)
(b) Surplus/(Deficit) for the year as per		
Income & Expenditure Account	<u>270235261</u>	<u>268982363</u> <u>(230383387)</u> (230586380)
Balance as at the year end	6517073034	5949909943

Asstt. Registrar (Fin-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-3-2014

Schönwiese, V.: Die Kunst des Erzählens. Frankfurt 1980.

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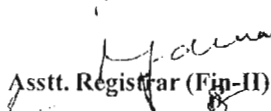
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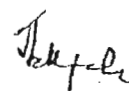
UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-3-2014

	Amount in ₹	
Schedules 3: CURRENT LIABILITIES AND PROVISIONS	Current Year	Previous Year
A. Current Liabilities		
1. Sundry Creditors	29177062	14876385
2. Statutory Liabilities:		
TDS payable	277194	278240
3. Other current Liabilities (Sundries)		
Security (Receipt)	378068	264948
Amount Refundable to UGC	13579284	11904058
Expenses payable	2859279	20027618
Other Bodies Deposits	501322	513220
Other funds	54228968	65912800
Grant not pertaining to Plan A/c	2262600	3750112
ACBR Liabilities	748255	748255
Grant received in advance from UGC	643917000	0
Total (A)	747929032	118275636
B. Provisions	—	—
Total (B)	—	—
Total (A + B)	747929032	118275636


Asstt. Registrar (Fin-II)


Finance Officer


Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-3-2014

Schedule 4: Fixed Assets

Sr. No.	Description	W.D.V at the beginning of the year	Addition during the year	Deduction/Sale during the year	Cost/Value at the year end	Rate of Depreciation	Depreciation for the year	W.D.V. as at 31-3-2014	W.D.V. as at 31-3-2013
1	Land	19716892	—	—	19716892	—	—	19716892	19716892
2	Building	666971815	36214192	—	703186007	5	35159300	668026707	666971815
3	Furniture & Fixtures	95714172	35930145	75173	131569144	25	32892286	98676858	95714172
4	Scientific Equipments	201618871	110918133	96	312536908	40	125014763	187522145	201618871
5	Computers	86627396	69888131	56968	156458559	40	62583424	93875135	86627396
6	Library Books	39781476	42141964	6505	81916935	50	40958468	40958467	39781476
7	Car, Scooters, etc.	3984949	73813	900	4057862	25	1014466	3043396	3984949
8	Plant and Machinery	259725639	65393787	1157287	323962139	20	64792428	259169711	259725639
9	Musical Instruments	229507	34763	—	264270	50	132135	132135	229507
10	Sports Equipments	72417	106650	—	179067	50	89534	89533	72417
11	Capital Work in Progress	4029510134	34912577	—	4064422711	—	—	4064422711	4029510134
12	Intangible Assets	—	42100	—	42100	25	10525	31575	—
Total of current year		5403953268	395656255	1296929	5798312594		362647329	5435665265	5403953268
Previous year (2012-13)		5183231757	586440313	202993	5769469077		365515809	5403953268	

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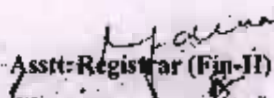
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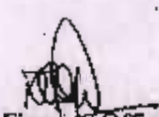
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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-3-2014

Schedules-5: INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS	Amount in ₹	
	Current Year	Previous Year
1. In Government Securities	195700000	195700000
2. Shares	83000	83000
Total	195783000	195783000


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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-3-2014

		Amount in ₹	
Schedules 6 : CURRENT ASSETS, LOANS, ADVANCES ETC.		Current Year	Previous Year
A. Current Assets			
1. Cash Balance in hand (including cheques/drafts)			
Permanent imprest		1008500	925500
2. Bank Balances - with Scheduled Banks:			
a) Current Account			
Maintenance Grant Accounts	101731407		90429061
Earmarked Fund Accounts	<u>74496069</u>	176227476	<u>29515075</u> 119944136
b) Savings Accounts			
Maintenance Grant Accounts	1039954803		168024848
Earmarked Fund Accounts	2155418063		1964197699
CPF Account refundable to UGC	<u>631317</u>	3196004183	<u>10620</u> 2132233167
c) Deposit Accounts			
Fixed Deposit in UGC Refundable A/c	12744000		11700000
Maintenance Grant Accounts	153814563		3260181
Earmarked Fund Accounts	<u>6662266281</u>	6828824844	<u>6056746220</u> 6071706401
(including margin money)			
Total (A)		10202065003	8324809204

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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-3-2014

	Amount in ₹	
Schedules 6 : CURRENT ASSETS, LOANS, ADVANCES ETC.	Current Year	Previous Year
B. Loan, Advances and others Assets		
1. Staff Loans :		
(a) Festival Advance	821372	725557
(b) Leave Travel Concession	8761812	2874635
(c) Medical Reimbursement	565800	250400
(d) House Building Advance	6231915	9484482
(e) Conveyance/Computer Advance	1768641	1977017
2. Advance and other amounts recoverable in cash or in kind or for value to be received		
(i) Pre-paid Expenses	54816635	28808164
(ii) Delhi University Pension Account	2980000	2980000
(iii) DESU (Security)	4795	4795
(iv) Delhi University Press	17395000	17395000
(v) Sir Shankar Lai Chair in Chemistry Fund A/c	1100000	1100000
(vi) Other advances out of Earmarked funds.	3450817544	1879705345
(vii) Other advances out of Maintenance Grant Accounts	418917428	320396226
(viii) Electricity Deposits	20789700	20736900
(ix) TDS Receivable	837682	526410
3. Income accrued		
a) On Investments from Earmarked/Endowment Fund	226460446	208191310
b) Interest accrued ACBR/UGC Refundable A/c	422141	245384
Total (B)	4212690911	2495401625
Total (A+ B)	14414755914	10820210830

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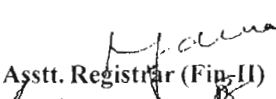
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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-3-2014

Amount in ₹		
Schedules 7: GRANTS \ SUBSIDIES	Current Year	Previous Year
Grants received from University Grants Commission	4377386000	3210320000
Total	4377386000	3210320000


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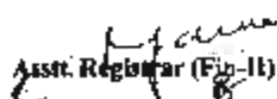

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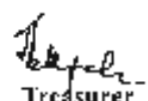
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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-3-2014

	Amount in ₹	
Schedules B: Fees/Subscriptions	Current Year	Previous Year
Admission fees	28304181	25966568
Annual fees	4378613	3725384
University Enrolment fee	82130891	52338898
Tuition fee	12868134	25403057
Examination fee	672949789	488791628
Sports and Athletic Association fee	10116676	7591899
Migration fee	10989060	8708200
Special Enrolment/Annual fee	31635010	27444025
Laboratory fee	308052	313277
Library fee	650663	878023
Computer fee	227000	105250
Provisional & Misc certificate	981360	903000
Entrance Exam Fees	68556386	0
Others	10923770	5587271
Total	935019782	647806480


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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR
THE YEAR ENDED 31-3-2014

	Amount in ₹	
Schedules 9 : Income from Royalty, Publications etc.	Current Year	Previous Year
Income from Publications	29223462	14679481
Total	29223462	14679481


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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR
THE YEAR ENDED 31-3-2014

	Amount in ₹	
Schedules 10 : Interest Earned	Current Year	Previous Year
1) On Term Deposits		
a) With Scheduled Banks	32007974	8630549
2) On Savings Accounts		
a) With Scheduled Banks	16093868	12174975
Total	48101842	20805524

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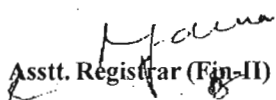
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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-3-2014

Amount in ₹		
Schedules II : Other Income	Current Year	Previous Year
Health Centre Contribution	29734022	30126922
Leave Salary & Pension Contribution	11325809	9809397
Sale of Raddi\Auction of Obsolete items	6027014	1939227
License fee, Rent of Building etc	15422498	9975947
Sale of Tender forms	994400	431500
Others	35113759	5690171
Total	98617502	57973164


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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-3-2014

	Amount in ₹	
Schedules 12 : Establishment Expenses	Current Year	Previous Year
<u>Salary and Allowances</u>		
Teaching staff	963918437	873045914
Non-Teaching staff	748441590	705050092
Lower Subordinate staff	247748307	243338061
Bonus	5045466	5485206
Deposit Link Insurance	771658	720494
Gratuity	118061055	79324577
Leave encashment	78998837	38557574
Pension	664645897	572237868
CPF Contribution	5332813	5946265
NPS Contribution	20057750	17522800
Leave Travel Concession	32733855	20986320
Honorarium	50793549	53136590
Reimbursement of Tuition fee	10071062	9825226
Medical Re-imbursment	102495617	93879709
Total	3049115893	2719056696


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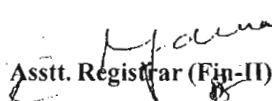

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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-3-2014

	Amount in ₹	
Schedules 13 : Other Administrative Expenses	Current Year	Previous Year
Academic Expenses	32501008	21563127
Awards and Scholarships	554182	633001
Advertisement Expenses	8422191	6620599
Chemical & Glassware	15020245	13704836
Contingency	26577130	23301527
Net-working expenses	15843191	18788403
Conveyance Expenses	3803911	2925383
Electricity & Water Expenses	327164719	311626388
Examination Expenses	260152639	197994620
Games & Sports	7707466	8128578
Legal & Professional	8962702	10229275
Medical Expenses	52327044	44233726
Other Expenses	12947987	7257195
Periodical & Journals	55214637	43631699
Postage & Telephone	9606756	10405916
Printing and Stationery	47945688	32299635
Rent Rates & Taxes	430215	462133
Repair and Maintenance of Building	127067520	120860182
Repair and Maintenance of Machinery	14400810	22170724
Repair and Maintenance of Furniture	2328548	3009200
Repair and Maintenance of Vehicle	1938015	3380113
Repair and Maintenance of Laboratory	272948	279094
Travelling Expenses	24793758	11228851
Bank Charges	239908	302034
House Keeping Expenses	36483278	33941065
M/o Lawns	4784321	3318453
Refund of fee	1405872	1470531
Property Tax	554192539	7156468
Seminar\Symposia\Workshops	676640	1631894
Audit Charges	579860	433951
Watch and Ward Services	52010841	42360231
Hiring Charges	5269188	2180499
Total	1711625757	1007529331


Asstt. Registrar (Fin-II)



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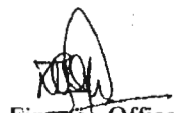

Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR
THE YEAR ENDED 31-3-2014

	Amount in ₹	
Schedules 14 : Expenditure on Grants, Subsidies etc.	Current Year	Previous Year
Grants given to Institutions\Organizations :		
(i) Grants to Halls & Hostels	94724348	89480480
(ii) Miscellaneous Grant	---	385720
Total	94724348	89866200


Asstt. Registrar (Fin-II)


Finance Officer


Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2014

Schedule 15: Significant Accounting Policies

1. **Accounting Convention**

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

2. **Revenue Recognition**

2.1 Fee from students/ colleges, interest on savings bank accounts are accounted for on cash basis.

2.2 Interest on investments is accounted for on accrual basis.

3. **Government Grants**

3.1 Government/U.G.C. grants are accounted for on receipt basis.

3.2 To the extent utilized towards capital expenditure, Plan Development Grant received from the University Grants Commission is transferred to the Capital Fund.

4. **Inventory**

Expenditure on purchase of chemicals, glassware, publications, stationery and other stores is accounted for as revenue expenditure in the year of purchase.

5. **Fixed Assets**

a) Fixed assets are stated at cost of acquisition less depreciation. Fixed assets received by the University without any consideration has been capitalised in the financial statement at a nominal value i.e. ₹. One per asset.

b) Amount received on disposal of fixed assets has been accounted for as income in the Income & Expenditure Account and written down value of these fixed assets has been written off from Fixed Assets as well as Capital Fund Account.

6. **Depreciation**

6.1 Depreciation 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:

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

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

7. Retirement Benefits

Retirements benefits i.e. pension, gratuity and leave encashment are accounted for on cash basis as University's pension liability like that of the Government is not funded but follows the "Pay as you go" system of meeting the annual expenditure out of the annual revenue budget. Capitalized value of pension and gratuity received from previous employers of those University employees, who have been absorbed in the University, is credited to the other income of the University.

8. Foreign Currency Transactions

Transactions denominated in foreign currency are accounted for at the exchange rate prevailing at the date of payment/ realization.


9. Investments

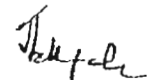
All investments are valued at cost.

10. **Earmarked/ Endowment Funds**

- 10.1 The income and expenditure of Earmarked/Endowment funds are accounted for on cash basis. The balance of respective funds is carried forward on the liability side of the Balance Sheet and is represented by bank balance, advances and investment on the asset side of the Balance Sheet.
- 10.2 Assets purchased/created out of Earmarked Funds (including Plan funds released by the U.G.C.), 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.
- 10.3 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.


Asstt. Registrar (Fin-II)


Finance Officer


Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR
ENDED 31ST MARCH 2014

Schedule 16 :Contingent Liabilities and Notes on Accounts

1. Contingent Liabilities

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

2. Taxation

The income of the University is exempt from Income Tax under section 10 (23C) (iiiab) of the Income Tax Act 1961. No provision for Income Tax is therefore made in the accounts.

3. Salaries

The expenditure on salary is for the period from March 2013 to February 2014. No provision is made towards salary for the month of March 2014.

4. (a) Current Assets, Loans and Advances

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.

(b) Loans & Advances

The Loans & Advances shown in the asset side of the Balance sheet does not include, advances pertaining to period upto 31st March 2006, are still outstanding for final settlement. These advances were charged to the respective head of account at the time of release of advance.

5. Admission Processing Charges (APC) Fund

Vide Executive Council Resolution No. 118 (31) dated 25/03/2013 receipts of Admission Processing Charges (APC) fund has now been merged with Maintenance Grant w.e.f. 2013-14.

6. 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 consolidated Receipts & Payments Account, consolidated Income & Expenditure Account and a consolidated Balance Sheet of the Provident Fund Accounts have been attached to the University's Account.

7. **Halls & Hostels/ Guest Houses**

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.

8. **Delhi University Press**

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

9. During the financial year, University has received the following assets as gift (without consideration) which is capitalized in the accounts at nominal value i.e. ₹ One per assets:

Particular	Qty.	Amount Capitalized (in ₹)
Books	3168 Nos.	3168/-
Computer	12 Nos.	12/-
Furniture & Fixture	15 Nos.	15/-
Scientific Equipment	1 No.	1/-

10. 'Capital Work in Progress' includes the amount paid by University till 31st March, 2014 towards construction of the following projects:

(i)	Construction of stadium for Common Wealth Games	₹ 306,18,50,653
(ii)	Construction of 1500 seated Rajiv Gandhi Girls Hostel for under graduate and Post Graduate students at Dhaka North Campus	₹ 74,72,81,869
(iii)	Construction of 70 'D' type of flats at Dhaka	₹ 8,38,20,926
(iv)	Other Projects from Earmarked/Endowment Fund	₹ 17,14,69,263

11. Previous year figures have been regrouped wherever necessary.

12. Schedules 1 to 16 are annexed to and form an integral part of the Balance Sheet as at 31st March 2014 and the Income and Expenditure Account for the year ended on that date.

Asstt. Registrar (Fin-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI
PROVIDENT FUND ACCOUNT
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2014

	Amount in ₹	
<u>LIABILITIES</u>	Current Year 2013-14	Previous Year 2012-13
Subscribers Account		
-- General Provident Fund	2858624363	2652149490
-- Contributory Provident Fund	683177783	673266907
-- New Pension Scheme	365981	461444
Interest Reserve Account	237351827	200781715
-- General Provident Fund & Contributory Provident Fund	235696971	-
-- New Pension Scheme	1654856	-
Other Liabilities	-	-
Total	3779519954	3526659556
<u>ASSETS</u>		
Investments (Bonds)	1138345000	1138345000
Interest Accrued but not due	323459893	283866710
Bank Balances with Scheduled banks in :		
-- Savings Accounts	72926561	64777846
-- Deposit Accounts	2244788500	2039670000
Total	3779519954	3526659556

Signature
 Asstt. Registrar (Fin-II)

Signature
 Finance Officer
 (24)

Signature
 Treasurer

UNIVERSITY OF DELHI

PROVIDENT FUND ACCOUNT

**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR
ENDED 31ST MARCH 2014**

		Amount in ₹	
(A) INCOME		Current Year 2013-14	Previous Year 2012-13
Interest realised during the year	281511289		
Add : Interest Accrued	170434199		
	451945488		
Less : Interest Accrued for the year 2011-12 & 2012-13 but realised during the year 2013-14	-130841016	321104472	294623768
Adjustment relating to previous years		32762	14683
Total (A)		321137234	294638451
(B) EXPENDITURE			
Interest allowed to Subscribers		284564506	268055414
-- General Provident Fund	228211007		
-- Contributory Provident Fund	56351180		
-- New Pension Scheme	2319		
Bank Charges		2616	5283
Total (B)		284567122	268060697
Balance being excess of Income over expenditure, transferred to Interest Reserve Account (A-B)		36570112	26577754

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UNIVERSITY OF DELHI

PROVIDENT FUND ACCOUNT

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2014

		Amount in ₹	
Receipts	Current Year 2013-14	Previous Year 2012-13	Payments
To Opening Balance in :			By Loan / Withdrawal/Final Payments to
-- Saving Accounts	64777846	30586015	GPF Subscribers
To Fixed Deposit encashed	1019870000	378450000	CPF Subscribers
To Interest Received	281511289	157569759	NPS Subscribers
To GPF Subscription	451173697	439204518	By Amount trfd to Trustee Bank-Bank of India/ Axis Bank
To CPF Subscription & Contribution	65394685	67401213	By Bank Charges
To NPS Subscription & Contribution	48950713	42179488	By Other Liabilities
To Other Receipts	-	-	By investment in Fixed Deposit/Bonds
			By Closing Balance in :
			-- Saving Accounts
Total	1931678230	1115390993	Total
			1931678230
			1115390993

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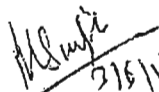
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UNIVERSITY PRESS
BALANCE SHEET AS AT 31ST MARCH, 2014

Amount in ₹

FUNDS AND LIABILITIES	Current Year	Previous Year
1. Capital	588371	2091288
2. <i>Current Liabilities :</i>		
(a) Deduction from Salary Bills	898010	838648
(b) Bills Payable	1124322	1037678
(c) Advance for work to be done	130000	130000
(d) Inter Bank Transfer	17395492	17395492
(e) Earnest Money	55500	55500
TOTAL	20191695	21548606
ASSETS	Current Year	Previous Year
1 Machinery, Furniture & Equipments	487837	557472
2 Amount Receivable	16144670	15754583
3 <i>Stock in Hand</i>		
(a) Raw Material	1153289	823887
(b) Finished Goods	81535	91335
4 Work in Progress	799000	55950
5 Cash in Bank	1364664	3678001
6 Festival Advance	1700	1700
7 Permanent Assets	1000	1000
8 Advances	158000	78000
9. Fixed Deposit	—	500000
10 Accrued interest on FDR	—	6678
TOTAL	20191695	21548606


 21/5/14
 Sr. Assistant (A/c.s.)


 O.S.D. UNIVERSITY PRESS

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PROFIT & LOSS ACCOUNT FOR THE YEAR 2013-2014

Amount in ₹

Particulars	Current Year	Previous Year	Particulars	Current Year	Previous Year
1. To Opening Stock :			1. Income :		
(a) Raw Materials	823887	621906	(a) Income from Printing	20849374	16945231
(b) Finished Goods	91335	104505	and Binding	--	--
2 To Work in Progress	55950	395000			
3 To Pay and Allowances	7207270	6240684			
(a) L.T.C.	71420	108792			
(b) Tuition Fees	37500	60000			
(c) Bonus	55264	58430	2. By Closing Stock :		
(d) Medical Re-imbursement	1190244	1000465	(a) Raw Materials	1153289	823887
			(b) Finished Goods	81535	91335
4 To Purchase of Raw Materials	6975501	3626031			
5 To Misc. Contingent Exp.	71453	85952			
6 To Rate, Rent and Taxes	6215	5097	3. By Work in Progress	799000	55950
7 To Work done through out-side Agency	7667606	7829760	4. By Interest	1425	145445
8. Depreciation			5. By Other Receipt	7495	--
(a) Machinery, Furniture & Equipment	141390	157936	6. By Loss for this year	1502917	2232710
Total	24395035	20294558	Total	24395035	20294558

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Sr. ASSISTANT (A/cs.)

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UNIVERSITY OF DELHI

DELHI UNIVERSITY PRESS A/C NO. 10851295354

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2014

Amount in ₹

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
I Opening Balance			I Expenses		
Bank Balance	3678001	4932810	Establishment Expenses	8435014	7301149
Deposit in Bank	500000	—			
II Receipt from Printing & Binding work	20459287	17366040			
III Deductions/Recoveries	3841736	3551380	II Other Administrative Expenses		
Festival Advance	12000	12300	Expenditure	14912570	11024639
Earnest Money	—	—	Festival Advance	12000	3000
Other receipts	7495	—	Remittance	3782374	3494508
Interest on FDR's	8103	138767	Other Payments	—	—
			III. Closing Balance		
			Bank Balance	1364664	3678001
			Deposit in Bank	—	500000
Total	28506622	26001297	Total	28506622	26001297

Asstt. Registrar (Fin-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI
HALLS AND HOSTELS
BALANCE SHEET AS AT 31ST MARCH 2014

Amount in ₹

CAPITAL FUND AND LIABILITIES	Current Year	Previous Year
Capital Fund and Liabilities	158602364	129507893
Earmarked/Endowment Funds	32592782	26363768
Current Liabilities and Provisions	9335679	8140351
Total	200530825	164012012
ASSETS		
Fixed Assets	26841746	26470105
Investments - from Earmarked/Endowment Funds	18000	18000
Investments - Others	52986584	30200545
Current Assets, Loans, Advances etc.	120738719	107377586
Miscellaneous Expenditure	(54224)	(54224)
Total	200530825	164012012

[Signature]
 Asstt. Registrar (Fin.-II)

[Signature]
 Finance Officer

[Signature]
 Treasurer

UNIVERSITY OF DELHI

HALLS AND HOSTELS

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2014

Amount in ₹

Particulars	Current Year	Previous Year
(A) Income		
Grants/Subsidies	94714348	89196530
Fees/Subscriptions	53948816	38035325
Income from Sales/Services	18888402	20238953
Interest Earned	7790405	5340017
Other Income	10077679	9244035
Total (A)	185419650	162054860
(B) Expenditure		
Establishment Expenses	94270250	86925977
Other Administrative Expenses	56180354	43680840
Bank Charges	9557	5539
Depreciation	7153754	7046189
Total (B)	157613915	137658545
Excess of Income over Expenditure/(Expenditure over Income) (A-B)	27805735	24396315
Balance being Surplus /(Deficit) carried to Capital Fund	27805735	24396315

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI
HALLS AND HOSTELS
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2014

Amount in ₹

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
I Opening Balance			I Expenses		
- Cash in Hand	295594	145042	(a) Establishment Expenses	93418336	86754289
- Bank Balance	73450490	50333753	(b) Administrative Expenses	59647059	45998549
- Imprest	42966	50815			
- Deposit Account	21217436	16796303	II. (a) Payments against earmarked fund	4735239	4726353
II. Other Bank Balances	4867080	1288083	(b) Payment against projects	564597	226267
III. Grants Received	93862997	88962048	III. Investments and Deposits made	20487991	13245123
IV. Income on Investments	16150007	12114538	IV. Expenditure on Fixed assets & Capital work-in-progress	7254834	4497325
V. Interest received	4388449	3348461	V. Finance Charges	6523	3840
VI. Other Income	79763674	60901879	VI. Other Payments	16107998	10869573
VII. Any Other receipts	32358673	27386883	VII. Closing Balances		
			- Cash in Hand	279767	295594
			- Bank Balance	78939786	73450490
			- Imprest	68113	42966
			- Deposit Account	44887123	21217436
Total	326397366	261327805	Total	326397366	261327805

[Signature]
Asstt. Registrar (Fig.-II)

[Signature]
Finance Officer

[Signature]
Treasurer

**Separate Audit Report of the Comptroller and Auditor General of India on the
Accounts of University of Delhi for the year ended 31 March 2014**

We have audited the attached Balance Sheet of University of Delhi as at 31 March 2014, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19 (2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 39(1) of the Delhi University Act, 1922. These financial statements include the accounts of University of Delhi, University Press, Halls and Hostels and 12 Maintained Institutions of these accounts of 12 institutions were audited by us. Approved accounts of Deshbandhu College were received only on 2-12-2014 and audit finding on its accounts could not be included in this report. These financial statements are the responsibility of the Management of University of Delhi. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & 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 Report/CAG's Audit Reports separately.

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

4. Based on our audit, we report that:

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

A. Balance Sheet

A.1 Liabilities

A.1.1 Earmarked/Endowment Fund (Schedule-2)-Rs. 1278.12 crore

There were differences in the closing balances of Earmarked/Endowment Fund and the Cash Book as detailed below.

(Amt. in Rs.)

Sl. No.	Name of A/c /Bank A/c No.	Closing Balance as per A/c	Closing Balance as per Cash Book	Difference
1.	Fellowship/Scholarship Accounts - Other Bodies Scholarship 298707	1,28,23,982	1,24,03,771	4,20,211
2.	Research Projects - Research Scheme Account 298650	9,92,91,744	7,69,24,100	2,23,67,644
3.	Other Earmarked - National Service Scheme	52,14,250	55,20,770	(-)3,06,520
			Total	224,81,335

The difference need reconciliation.

B. Halls & Hostels' Accounts

P.G. Men's Hostel

Cash book of P.G. Men's hostel has not been provided to audit. In the absence of which Receipts and Payments Accounts and Income & Expenditure for the year 2013-2014 could not be verified in audit.

C. Grants-in-aid

University of Delhi received grants- in-aid of Rs. 437.74 crore (out of which Rs. 104.96 crore were received in March 2014) from the Ministry of Human Resource Development through University Grant Commission during the year 2013-14. It had an opening balance of Rs. (-) 0.90 crore and generated its own receipts of Rs. 103.33 crore. Out of total amount of Rs. 540.17 crore, it utilised Rs. 518.90 crore leaving a balance of Rs. 21.27 crore.

Part-II

Maintained Institutions

1. Introductory

During 2013-14, the University of Delhi had 13 institutions (hereinafter referred to as Maintained Institutions), which formed an integral part of the University according to its Statute. 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) and UGC. Other sources of receipts of these institutions were fees realised from students, rent of the buildings, receipts from auxiliary services, etc. The University was maintaining the following 13 Institutions:

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

2. Comment on Accounts

A. Non-provision for pension, gratuity and leave encashment

(i) As per the Significant Accounting Policy of Agricultural Economics Research Centre the retirement benefits are provided on actual paid up basis. This accounting policy is in contravention of Accounting Standard 15 issued by the ICAI and Uniform Format of Accounts.

(ii) Similarly School of Open Learning, Ramanujan College, College of Vocational Studies, Dyal Singh College (Evening), Dyal Singh College (Day), Kirori Mal College, Miranda House and Ram Lal Anand College (Day) had neither disclosed any Accounting Policy nor made any provision for liability towards gratuity, pension and leave encashment of employees as per actuarial valuation which is not in accordance with the uniform format of accounts and AS-15.

3. Agricultural Economics Research Centre.

A. Balance Sheet

Liabilities

Current Liabilities and Provisions (Schedule 7)-Rs. 26,170

Liabilities & Assets of New Pension Scheme amounting to Rs. 4.89 lakh have not been shown in the accounts resulting in understatement of Current Liabilities and Current assets by Rs. 4.89 lakh.

B. Receipts and Payments Account

In the Receipts & Payments Account the closing bank balance has been shown as Rs.18,88,216.30 whereas in the Balance Sheet –Current Assets ,the bank balance has been shown as Rs.22,86,311.31. The difference of Rs. 3,98,095.01 is due to non-inclusion of the transactions of Earmarked/Endowment Fund in the Receipts & Payments Account. This has resulted in understatement of Receipts (opening balance of Earmarked/Endowment Funds Rs. 3,84,750.01 and interest income of Earmarked/Endowment Funds Rs.13,345) and Payments (closing balance of Earmarked/Endowment Funds) by Rs. 3,98,095.01.

4. Dayal Singh College (Evening)

A. Balance Sheet

A.1 Liabilities

A.1.1 Current Liabilities & Provisions (Schedule - 7)-Rs. 1.40 crore

(i) The above includes interest income of Rs. 35.58 lakh on investments of Security Account. This amount should be shown as income in the Income and Expenditure Account as this is not refundable. This has resulted in understatement of income with consequent understatement of Capital Fund and overstatement of Current Liabilities & Provisions by Rs. 35.58 lakh.

A.2 Assets

A.2.1 Current Assets, Loans, Advances etc. (Schedule- 11)-Rs. 3.45 crore

Accrued interest of Rs. 42.59 lakh on the investments of Rs. 10.00 crore (Schedule 10) has not been shown in the accounts resulting in understatement of Current Assets and Capital Fund by Rs. 42.59 lakh.

5. Dyal Singh College (Day)

A.1 Fixed Assets (Schedule 8) Rs. 1.48 crore

The college received grant of Rs. 1329.00 lakh during the years 2008-09 to 2011-12 under OBC expansion programme. Out of this amount, Rs. 21.08 lakh was incurred on purchase of fixed assets such as computers, electrical appliances, equipments, furniture and fixtures and library books during the years 2012-13 to 2013-14. But the value of these assets has not been capitalised which has resulted in understatement of Fixed Assets and overstatement of Expenditure to that extent.

Similarly, capital expenditure on construction of building amounting to Rs. 435.48 lakh has neither been shown as advances nor as work-in progress resulting in understatement of Assets and Capital Fund by Rs. 435.48 lakh. The fact has neither been disclosed in the Notes on Accounts.

A.2 Current Assets, Loans & Advances etc.(Schedule 11) Rs. 65.55 crore

The amount of security deposit of Rs. 3.69 lakh paid by the college towards electricity

connection has not been shown under the Current Assets (Schedule 11) resulting in understatement of Current Assets & Capital Fund by Rs. 3.69 lakh.

6. Kirori Mal College

A.1.1 Current Liabilities and Provisions (Schedule-7) – Rs. 840.60 lakh

Unspent balance of grant amounting to Rs. 907.45 lakh (Plan: Rs. 28.28 lakh and Non Plan: Rs. 879.17 lakh) which was refundable to the UGC has not been shown as liability by the college. This has resulted in understatement of Current Liability and overstatement of Corpus Fund by like amount.

A.1.2 Liabilities for expenses payable amounting to Rs. 6.68 lakh were not made in the accounts. This has resulted in understatement of Current Liability and overstatement of Corpus Fund by Rs. 6.68 lakh.

A.2 Assets

A.2.1 Fixed Assets (Schedule 8)- Rs. 208.62 lakh

(a) During the years 2008-09 to 2011-12, fixed assets viz. additions to building, library books, furniture and fixtures and equipments worth Rs. 1264.73 lakh were acquired out of grants received under OBC reservations. However, this addition of fixed assets had not been capitalized. This has resulted in under-statement of Fixed Assets by Rs. 1264.73 lakh and Capital Fund by same amount. This was pointed out last year also but no action has been taken by the college.

(b) Capital Expenditure of Rs. 19.39 lakh pertaining to Books, Furniture & Equipments was shown in the accounts as Revenue Expenditure resulting in understatement of Fixed Assets and Corpus/Capital Fund both by like amount.

A.2.2 Current Assets-Loan and Advances (Sch.11)-Rs.1919.40 lakh

The college received an amount of Rs. 150.00 lakh (Rs.75 lakh 2012-13 and Rs.75 lakh 2013-14) as UGCNET and paid to Exam Coordinator as advance for conducting Net Exams and Education Officer Exams. These advances were not shown in the accounts resulting in understatement of Current Assets as well as Current Liabilities by Rs. 150.00 lakh.

B. Income and Expenditure Account

B.1 Income

B.1.1 Grants/subsidies (Schedule - 13) – Rs. 3439.87 lakh

The above includes advance grant of Rs. 692.42 lakh received for the financial year 2014-15. This has resulted in overstatement of Income with consequent overstatement of Corpus Fund and understatement of Current Liability by like amount.

C. Income & Expenditure Account of College Hostel Fund

C.1. Income

C.1.1 Grants/Subsidies (Schedule 13) Rs. 76.45 lakh

- (i) The above includes advance grant of Rs. 12.89 lakh received for the financial year 2014-15. This has resulted in overstatement of Income with consequent overstatement of Corpus Fund and understatement of Current Liability by like amount.

Vallabhbhai Patel Chest Institute

A. Balance Sheet

A.1 Assets

A.1.1. Fixed Assets

Expenditure of Rs. 6.46 lakh which was capital in nature has been booked in the accounts as revenue expenditure resulting in understatement of Fixed Assets & Capital Fund by Rs. 6.46 lakh.

A.1.2 Current Assets

Accrued interest of Rs. 2.64 lakh on fixed deposit of Rs. 2 crore of Earmarked Endowment Funds has not been taken in the accounts resulting in understatement of Current Assets and Liabilities-Earmarked/ Endowment Funds by Rs. 2.64 lakh.

Ram Lal Anand College (Day)

A. Balance Sheet

A.1 Current Liabilities and Provisions (Schedule 7) - Rs. 154.20 lakh.

A.1.1 Unspent Non-Plan grant amounting to Rs. 508.79 lakh refundable to the Ministry had not been shown under the Current Liability. This has resulted in understatement of Current Liabilities and overstatement of Corpus Fund by Rs. 508.79 lakh.

Grants in aid and other receipts of Maintained Institutions (MIs)

The grant-in-aid of the MIs and other receipts amounted to Rs. 375.80 crore against which these MIs utilised Rs. 301.91 crore leaving a balance of Rs. 73.89 crore. (Details in Annexure I enclosed)

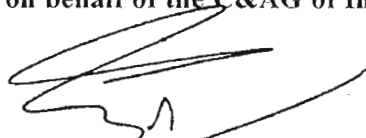
Management letter: Deficiencies which have not been included in the Audit Report have been brought to the notice of the Vice-Chancellor, University of Delhi through a management letter issued separately for remedial/corrective action.

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

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

- a. In so far as it relates to the Balance Sheet of the state of affairs of the University of Delhi as at 31 March 2014; and
- b. In so far as it relates to the Income and Expenditure Account of the surplus for the year ended on that date.

For and on behalf of the C&AG of India



Director General of Audit
Central Expenditure

Place: New Delhi

Dated: 12.12.14

Annexure I

Sr. No.	Name of Maintained Institutions	Grant in aid of maintained institutions										Rs. In lakh			
		Opening Balance		Receipt of grant			Own receipts			Total Funds	Utilisation			Unspent	
		Plan	Non-plan	Plan	Non-plan	Other	Plan	Non-plan	Total	Plan	Non-plan	Utilisation	Plan	Non-Plan	Total
1	Ram Lal Anand (Day)		820.11		880.69			50.9	1751.7			1242.92		508.78	508.78
2	Kirori Mal College	6.74	650.61	25.29	3439.87			71.62	4194.13	3.75	3282.93	3286.68	28.28	879.17	907.45
	Kirori Mal College (Hostel)		29.73		76.45				106.18			64.78		41.4	41.4
3	Miranda House			19.83	3105.74				3125.57	Nil	3317.53	3317.53	19.83	(-211.79)	(-191.96)
	Miranda House (Hostel)				110.12				110.12		82.8	82.8		27.32	27.32
4	Dayal Singh (Day)	2.34	526.96	25.28	3157.03			122.29	3833.9	0.09	3575.73	3575.82	27.53	230.55	258.08
	Agriculture Economics														
5	Research Centre	10.42		130			0.42		140.84	122.16	122.16	122.16	18.68		18.68
6	Vallabhai Patel Chest Institute			1375	2590				3965	1054	2655	3709	321	(-165)	256
7	Dayal Singh College (Evening)			33.41	996.81				1030.22	9.76	1052.32	1062.08	23.65	(-155.51)	(-131.86)
8	College of Vocational Studies		830.73	22.23	1109.61			19.3	1981.87		1288.93	1288.93		692.94	692.94
9	Ram Lal Anand (Evening)	3.5	55.93	17.64	1183.2			18	1278.27	Nil	1038.39	1038.39	21.14	218.74	239.88
10	Ramanujan College			57.43	939.18				996.61	237.87	1202.74	1440.61	(-180.44)	(-263.56)	(-1444)
11	University College Medical Science	536.55	1307.61	3400	8065.3		93.85	190.18	13593.49	1679.11	6819.6	8498.71	2351.29	2743.49	5094.78
		208.91 (OBC)		1250			12.71		1471.62	1460.18		1460.18	11.44		11.44
	Total	768.46	4221.68	6356.11	25654	12.71	94.27	472.29	37579.52	4566.92	25623.67	30190.59	2642.4	4746.53	7388.93

Annexure II

1. Adequacy of Internal Audit system

- The Internal Audit Wing has been functioning in the University.
- During 2013-14, 24 units were planned for audit out of which 17 units were audited.
- 285 internal audit paras were outstanding as on 31.3.2014.
- Out of 13 maintained institutions only 5 were audited during 2013-14 and the internal audit of remaining 8 maintained institutions was in arrears for periods as mentioned below:-

S. No.	Name of the Maintained Institutions	Audited upto
1.	Ram Lal Anand College (Eve.)	2004-05
2.	Ramanujan College	2012-13
3.	School of Open Learning	2011-12
4.	University College of Medical Sciences	2006-07
5.	College of Vocational Studies	2011-12
6.	Dayal Singh College (Evening)	2011-12
7.	Agricultural Economic Research Centre	2012-13
8.	Vallabhbhai Patel Chest Institute	2012-13
9.	Deshbandhu College	2012-13
10.	Dyal Singh College (Day)	2009-10
11.	Miranda House	2011-12
12.	Kirori Mal College	2009-10
13.	Ram Lal Anand College (Day)	2012-13 (Report was awaited)

2. Adequacy of Internal Control System

Monitoring

- Proper follow-up action was not taken to get the audit objections settled as 58 paras of statutory audit were outstanding since 2003-04 as on 31.3.2014.
- The University Press has shown Rs. 1.61 crore as Amount Receivable in its Balance Sheet. The year-wise break-up of this amount revealed that the claims were outstanding since the year 1975-76 onwards and most of these claims were receivable from various departments/units of the University itself. This shows weak internal controls in collecting the revenues of the University Press. Further, these debts have not been classified as good or doubtful.
- Adequate control on submission of accounts by the Maintained institutions was not exercised by DU. Out of 13 MIs, the following 8 maintained Institutions had not submitted their annual accounts on time. There were delays in submission of accounts as compared to dates prescribed by DU.

S. No.	M.I/College	Date of Submission of Account
1.	College of Vocational Studies	10.7.14
2.	Ram Lal Anand College (Evening)	29.10.14
3.	Vallabhbbhai Patel Chest Institute	15.7.14
4.	Dayal Singh College (Evening)	10.9.14
5.	Agricultural Economic Research Centre	03.9.14
6.	Desh Bandhu College	Approved accounts received on 02.12.14
7.	Dayal Singh College (Morning)	08.8.14
8.	Ram Lal Anand College (Day)	22.10.14

Maintained Institutions

- **University College of Medical Sciences**

The internal control was adequate except improper maintenance of Fixed Assets Register and non-follow up of bank-reconciliation statement.

- **Ram Lal Anand College (Eve.), College of Vocational Studies, Miranda House, Kirori Mal College and Ram Lal Anand College (Day)**

The management is not responsive to external audit objections as paras were outstanding for settlement as per details below:

Sr. No.	Name of College	No. of paras outstanding	Year
1.	Ram Lal Anand (E)	8	2007-08
2.	College of Vocational Study	23	1990-91 to 2008-09
3.	Miranda House	39	1996-97 to 2008-09
4.	Kirori Mal College	24	1994-95 to 2011-12
5.	Ram Lal Anand (Day)	23	2001-02 to 2007-08

- **Vallabhbbhai Patel Chest Institute, Dyal Singh College (Day), Miranda House and School of Open Learning**

- The internal control of the Institute was adequate in areas seen by audit.

3. System of physical verification of assets

- Physical verification of land and building, vehicles and plant and machinery has not been conducted during the year 2013-14. The cost of land is not available with the University in the absence of which the figures shown in the Fixed Assets (schedule -4) could not be verified. The certificate in respect of land under jurisdiction of University of Delhi, is free from any encroachment etc. was not provided to audit.
- Out of total 111 units (excluding maintained institutions) the physical verification of Furniture & Fixture and computer and accessories for 2013-14 was conducted in respect of 40 units and no major discrepancy was noticed.
- Out of 12 Libraries only one Library has completed the physical verification upto 31.03.2014.

Maintained Institutions The position of physical verification of assets and books and publication in Maintained Institutions is as follows:-

Sr. No.	Name of the Maintained Institutions	Physical verification conducted upto	
		Assets	Books & Publication
1.	Ram Lal Anand College (Eve.)	2012-13	2009-12
2.	Ramanujan College	March 2014	2011-12
3.	School of Open Learning	2013-14	Had not been conducted since inception
4.	University College of Medical Sciences	2013-14	2013-14
5.	College of Vocational Studies	2013-14	2012-13
6.	Dayal Singh College (Evening)	2013-14	
7.	Agricultural Economic Research Centre	2013-14	2011-12
8.	Vallabhbhai Patel Chest Institute	2012-13	2011-12
9.	Deshbandhu College	Information not available as audit was not taken up.	
10.	Dyal Singh Day	2013-14	2013-14
11.	Miranda House	December 2012	2013-14
12.	Kirori Mal College	November 2009	2010-11
13.	Ram Lal Anand (Day)	March 2010	2003-2006

4. System of physical verification of inventory

- 40 units out of 111 units of University of Delhi have completed their physical verification of consumables items including stationery upto 31.03.2014 and no significant discrepancy has been noticed.

5. Regularity in payment of statutory dues

- As per accounts no payments over six months in respect of statutory dues were outstanding as on 31.03.2014.

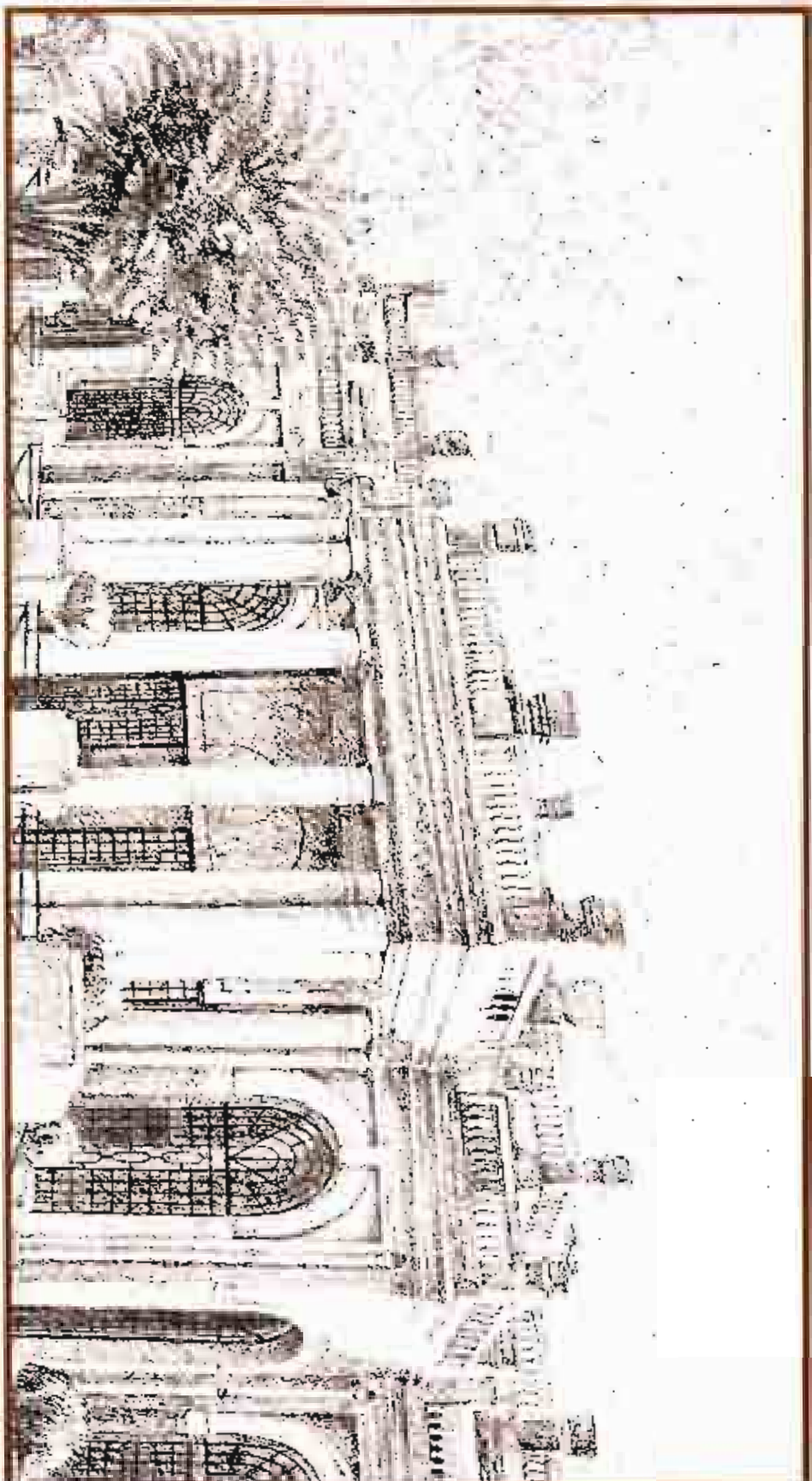
Maintained Institutions

College of Vocational Studies

- As per accounts, Rs. 6.37 lakh (Income tax Rs. 2.19 lakh, Sales tax Rs. 2.13 lakh and Cess Rs. 2.05 lakh) in respect of statutory dues was outstanding for over six months as on 31 March 2014.



University of Delhi



**Annual Accounts and Audit Report for the year
2014 - 2015**

UNIVERSITY OF DELHI

ANNUAL ACCOUNTS FOR THE YEAR 2014-15

INDEX

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4	Schedule forming Part of Income & Expenditure: Schedule 9, 10, 11, 12, 13, 14, 15, 16, 17, 18 to 20, 21, 22	38 to 42
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UNIVERSITY OF DELHI
BALANCE SHEET AS AT 31ST MARCH, 2015

Amount in ₹

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND	1	6990180640	6517073034
DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS	2	4921753268	12781202113
CURRENT LIABILITIES & PROVISIONS	3	8541470803	747929032
TOTAL		20453404711	20046204179
APPLICATION OF FUNDS			
FIXED ASSETS			
Tangible Assets	4	1352882158	1371210979
Intangible Assets		7655275	31575
Capital Works-in-Progress		4015825877	4064422711
INVESTMENT FROM EARMARKED / ENDOWMENT FUNDS			
Long Term	5	195783000	195783000
Short Term			
INVESTMENT - OTHERS	6	-----	-----
CURRENT ASSETS	7	10274489001	10202065003
LOANS, ADVANCES & DEPOSITS	8	4606769400	4212690911
TOTAL		20453404711	20046204179

Significant Accounting Policies
Contingent Liabilities and Notes on Accounts

23
24

Asstt. Registrar (Fin.-II)

Finance Officer

(1)

Treasurer

UNIVERSITY OF DELHI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2015

Amount in ₹

Particulars	Schedule	Current Year	Previous Year
<u>INCOME</u>			
Academic Receipts	9	955976585	964243244
Grants / Subsidies	10	4902810857	4377386000
Income from Investments	11	26727341	32007974
Interest earned	12	13222694	16093868
Other Income	13	92832495	98617502
Prior Period Income	14	-----	-----

TOTAL (A) 5991569972 5488348588

<u>EXPENDITURE</u>			
Staff Payments & Benefits (Establishment expenses)	15	3481940216	3050745545
Academic Expenses	16	424901368	317843213
Administrative and General Expenses	17	1133635252	1235851634
Transportation Expenses	18	5149419	5269188
Repairs & Maintenance	19	175957757	150792162
Finance costs	20	418815	239908
Depreciation	4	331913994	362647329
Expenditure on Grants, Subsidies etc.	21	238399353	94724348
Prior Period Expenses	22		

TOTAL (B) 5792316174 5218113327

Balance being excess of Income over Expenditure (A - B) 199253798 270235261

Transferred to / from Designated Fund

Building Fund

Other (Specify)

Balance Being Surplus/(Deficit) Carried to Capital Fund 199253798 270235261

Significant Accounting Policies

Contingent Liabilities and Notes on Accounts

23

24

Asstt. Registrar (Fin-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2015

SCHEDULE 1 - CAPITAL FUND		Amount in ₹	
	Current Year	Previous Year	
Balance at the beginning of the year	6517073034	5949909944	
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	133193972		
(b) Non-Plan Accounts	114607103	247801075	
Add: Assets Purchased out of Earmarked Funds			
(a) Plan Accounts	-----		223142047
(b) Miscellaneous Accounts	7819228		42206932
(c) Other Earmarked Funds	8741780	16561008	19630854
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution			
Add: Assests Donated/Gifts Received	629		3196
Add: Assests of Project Closed	11195469		13197698
Add: Other Additions	2757	11198855	-----
Less: Adjustment related to Earmarked Fund	(1200000)		-----
Less: W.D.V. of assets disposed off during the year	(507130)		(1252898)
Add: Excess of Income over expenditure transferred from the Income & Expenditure Accounts	199253798	197546668	270235261
Balance at the year end	6990180640	6517073034	

Asstt. Registrar (Fin-II)

Finance Officer

Treasurer

SCHEDULE 2A

1997

UNIVERSITY OF DELHI
SCHEDULE 1 FORMING PART OF AN ACCOUNT AS AT 31-03-2015

SCHEDULE 1 - CURRENT LIABILITIES & PROVISIONS

A. CURRENT LIABILITIES

1. Short-term borrowings

(a) Secured

(b) Unsecured

2. Trade payables

3. Other payables

4. Provisions

5. Other current liabilities

6. Total

B. Provisions

1. Short-term

2. Long-term

3. Total

4. Total

Total

Total

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2015

SCHEDULE - 3 (a) SPONSORED PROJECTS

Amount in ₹

1. Sr. No.	2. Name of the Project	Opening Balance	5. Receipts/Recoveries during the year	6. Total	7. Expenditure during the year	Closing Balance	8. Credit	9. Debit
1	Research Scheme A/c (298650)	407865243	267097649	674962892	244874276	430088616		
2	IASE Scheme A/c (Educ) (295853)	2748648	1660700	4409348	1871795	2537553		
3	Research Scheme A/c (SDC) (546386)	426196228	362449445	788645673	201921398	586724275		
4	B.R.A. Project A/c (298264)	37677573	33533669	71211242	40097959	3113283		
5	Young Research Scientist A/c (298593)	106416523	90545583	196962106	67739602	129222504		
6	CEMDE\Bio-Diversity Park (DDA)	9938545	44889476	54828021	34213442	20614579		
Total		990842760	800176522	1791019282	590718472	1200300810		

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.

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2015

SCHEDULE 3(b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

1 S.No	2.Name of Sponsor	3 Opening Balance As on 01.04.14		4 Transactions During the year		5 Closing Balance As On 31.03.15		Amount in ₹
		CR.	DR.	CR.	DR.	CR.	DR.	
1	CSIR Fellowship (298413)	79157214		17081702		60674626	35564290	
2	UGC Fellowship (298560)	67487336		173740213		218992071	22235478	
3	Other Bodies Scholarship (298707)	12823982		32741154		28541252	17023884	
4	CSIR Fellowship (SDC) (545269)	799146		18000000		16859336	1939810	
5	UGC Fellowship (SDC) (545258)	1943083		13067346		11097450	3912979	
Total		162210761		254630415		336164735	80676441	

Note:

1. The total of Column 7, (Credit) will appear under the abve 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).

Asstt. Registrar (Fin.-II)

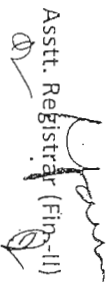
Finance Officer

Treasurer

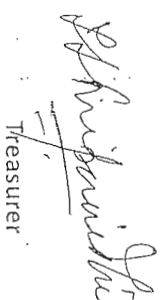
UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2015

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		7346106930	0
Add: Receipts during the year		381134399	0
	Total(c)	7727241329	0
Less: Refunds			
Less: Utilized for Revenue Expenditure		437661960	0
Less: Utilized for Capital Expenditure		133193972	0
	Total (d)	570855932	0
Unutilized carried forward (c-d)		7156385397	0

Asstt. Registrar (Fin-II)


Finance Officer


Treasurer


UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2015

C. UGC Grants non-Plan		Amount in ₹
Balance B/F		
Add: Receipts during the year		
	Total (e)	
Less: Refunds		
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure		
	Total (f)	
Unutilized carried forward (e-f)		
D. Grants from State govt.		
Balance B/F		
Add: Receipts during the year		
	Total (g)	
Less: Refunds		
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure		
	Total (h)	
Unutilized carried forward (g-h)		
Grand Total(A+B+C+D)		

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

Asstt. Registrar (Fin.-II)
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Finance Officer
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Treasurer
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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2015

SCHEDULE 4A - PLAN

Amount in ₹

S.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 31.03.2015	W.D.V. as at 31.03.2014
1	Land		0	0	0	0	0	0	0
2	Site Development/Minor work		0	0	0	0	0	0	0
3	Buildings	5%	197464515	77800909	0	275265424	13763271	261502153	197464515
4	Roads & Bridges		0	0	0	0	0	0	0
5	Tubewells & 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%	137934232	13461879	0	151396111	30279222	121116889	137934232
9	Scientific & Laboratory Equipment	40%	116561126	21979288	0	138540414	55416166	83124248	116561126
10	Office Equipment		0	0	0	0	0	0	0
11	Audio Visual Equipment	50%	99137	108650	0	207787	103894	103893	99137
12	Computers & Peripherals	40%	61160310	39605712	0	100766022	40306409	60459613	61160310
13	Furniture, fixtures & fittings	25%	32126646	20797201	0	52923847	13230962	39692885	32126646
14	Sports Equipment	50%	0	0	0	0	0	0	0
15	Vehicles	25%	976781	0	0	976781	244195	732586	976781
16	Lib. Books & Scientific Journals	50%	5700324	4288154	0	9988478	4994239	4994239	5700324
17	Small Value Assets		0	0	0	0	0	0	0
18	Work of Art		0	1310000	0	1310000	0	1310000	0
Total (A)			552023071	179351793	0	731374864	158338358	573036506	552023071
19	Capital Work in Progress (B)		850644003	5037256	51385077	804296182	0	804296182	850644003
S.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 31.03.2015	W.D.V. as at 31.03.2014
20	Computer Software	40%	0	0	0	0	0	0	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	0	0	0	0	0	0
Grand Total (A+B+C)			1402667074	184389049	51385077	1535671046	158338358	1377332688	1402667074

Asstt. Registrar (Fin-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI
OFFICE OF THE DEAN, COLLEGE OF DISTANCE EDUCATION

SCHEDULE 4: NOV-21

Sl. No.	Name of the Candidate	Roll No.	Date of Birth	Category	Medium	Subject	Grade	Status	Remarks
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Total (A)	
19
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22
Total (B)	
Grand Total	

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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2015

SCHEDULE 4 C - INTANGIBLE ASSETS

Amount in ₹

S.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 31.03.2015	W.D.V. as at 31.03.2014
1	Patents & Copyrights	---	---	---	---	---	---	---	---
2	Computer Software	---	---	---	---	---	---	---	---
3	E-Journals	---	---	---	---	---	---	---	---

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2015

Amount in ₹

SCHEDULE 4(C) (I) PATENTS AND COPYRIGHTS

Op. Balance	Addition	Gross	Amortization	Net Block	Net Block
				20.....	20.....

A. Patents Granted

- Balance as on 31.03.14 of Patents obtained in 2008-09
(Original Value - Rs.../-)
- Balance as on 31.03.14 of Patents obtained in 2010-11
(Original Value - Rs.../-)
- Balance as on 31.03.14 of Patents obtained in 2012-13
(Original Value - Rs.../-)
- Patents granted during the Current Year

Total

Particulars

Op. Balance

Addition

Gross

Patents

Net Block

Net Block

A. Patents Pending in respect of Patents applied for

- Expenditure incurred during 2009-10 to 2011-12
- Expenditure incurred during 2012-13
- Expenditure incurred during 2013-14

Total

C. Grand Total (A+B)

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

Asstt. Registrar (Fin-II)

Finance Officer

Treasurer

UNIVERSITY OF CALIFORNIA
SCHOOL OF MANAGEMENT
FINANCIAL ACCOUNTING

NAME: _____

DATE: _____

SL NO	DESCRIPTION	DATE	AMOUNT	DEBIT	CREDIT	BALANCE	REMARKS
1	Balance b/d						
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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2015

Amount in ₹	
SCHEDULE 5 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	
	Current Year
	Previous Year
1. In Central Government Securities	195700000
2. In State Government Securities	---
3. Other approved Securities	---
4. Shares	83000
5. Debentures and Bonds	---
6. Term Deposits with Banks	---
7. Others (to be specified)	---
Total	195783000
	195783000

Asstt. Registrar (Fin.-II)


Finance Officer

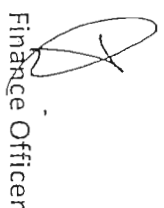
Treasurer

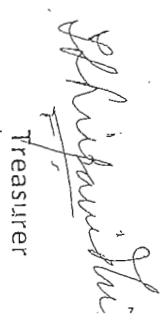
UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2015

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

Sl. No.	Funds	Current Year	Previous Year	Amount in ₹
1	Misc. Accounts - Govt. Securities	26000000	26000000	
2	Publications - Govt. Securities	100000	100000	
3	Endowment Fund - Govt. Securities	134500000	134500000	
4	Other Earmarked Fund - Govt. Securities	35100000	35100000	
5	Endowment Fund - Shares	83000	83000	
Total		195783000	195783000	


Asstt. Registrar (Fin.-II)

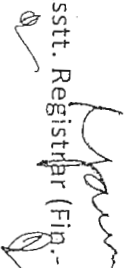

Finance Officer


Treasurer

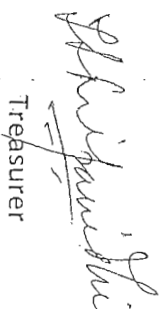
UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2015

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		-----	-----


Asstt. Registrar (Fin.-II)


Finance Officer


Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2015

SCHEDULE 7 - CURRENT ASSETS		Amount in ₹	
		Current Year	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		-----	-----
h) Water supply material		-----	-----
2. Sundry Debtors :		-----	-----
a) Others Outstanding for a period exceeding six months		-----	-----
b) Others		-----	-----
3. Cash and Bank Balance		-----	-----
a) With Scheduled Banks :			
-In Current Accounts	192009972		176227476
-In Term Deposit Accounts	7219616295		6828824844
-In Savings Accounts	2861835734		3196004183
b) With non-Scheduled Banks :			
-In Term Deposit Accounts	-----		-----
-In Savings Accounts	-----		-----
c) Cash Balance in hand (including cheques\drafts) :			
4. Post Office Savings Accounts	1027000		1008500
TOTAL	10274489001		10202065003

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

Asstt. Registrar (Fin-II)

Finance Officer

Treasurer

UNIVERSITY OF DELAWARE
SCHEDULE FOR CLASS PART OF BUDGET 2011-2012

Current Budget

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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2015SCHEDULE 10- GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Amount in ₹

Particulars	Plan		UGC		Total Plan	Non Plan UGC	Current Year Total	Previous Year Total
	Govt. of India	Plan	Specific Schemes					
Balance B/F		7346106930			7346106930		7346106930	
Add: Receipts during the year		381134399	0	381134399	4579756000		4960890399	4377386000
Total		7727241329	0	7727241329	4579756000		12306997329	4377386000
Less : Refund to UGC Balance				0			0	0
Less : Utilised for Capital expenditure (A)		133193972			133193972	114607103	247801075	0
Balance		7594047357	0	7594047357	4465148897		12059196254	4377386000
Less: utilized for Revenue Expenditure (B)		437661960	0	437661960	4465148897		4902810857	0
Balance C/F (C)		7156385397	0	7156385397		0	7156385397	4377386000

A- Appears as addition to Capital Fund as well as additions to Fixed Assets during the year.

B- Appears as income in the Income & Expenditure Account.

C- (i) Appears under Current Liabilities in the Balance Sheet and will become the opening balance next year.

Asstt. Registrar (Fin-II)

Finance Officer

Treasurer

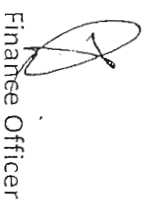
UNIVERSITY OF DELHI

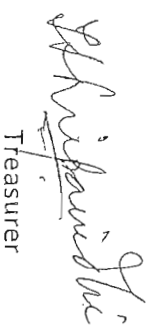
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2015

SCHEDULE 11- INCOME FROM INVESTMENTS	Earmarked/Endowment Funds		Other Investments		Amount in ₹
	Current Year	Previous Year	Current Year	Previous Year	
1. Interest					
a. On Government Securities	----	----	----	----	
b. Other Bonds/Debentures	----	----	----	----	
2. Interest on Term Deposits	----	----	26727341	32007974	
3. Income accrued but not due on Term Deposits/Interest bearing advances to employees.	----	----	----	----	
4. Interest on Saving Bank Accounts	----	----	----	----	
5. Otherse (Specify)	----	----	----	----	
Total	-	-	26727341	32007974	
Transferred to Earmarked/Endowment Funds	-	-			

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.

Asstt. Registrar (Fin-II)


Finance Officer


Treasurer


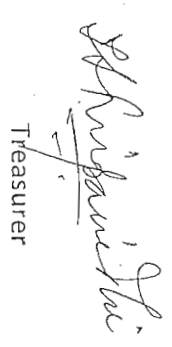
UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2015

SCHEDULE 12 - INTEREST EARNED		Amount in ₹	
		Current Year	Previous Year
1. On Savings Accounts with scheduled banks		13222694	16093868
2. On Loans			
a. Employee/Staff			
b. Others			
3. On Debtors and Other Receivables			
Total		13222694	16093868


Asstt. Registrar (Fin.-II)


Finance Officer


Treasurer

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Figure 1

Figure 1 displays two scatter plots showing the relationship between the number of children per woman (Y-axis) and the percentage of women who are employed (X-axis). The top plot shows data for all women, while the bottom plot shows data for women who are employed. Both plots include a fitted curve representing the relationship.

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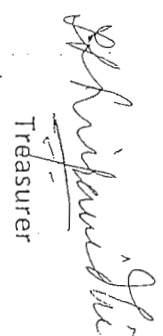
UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2015

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	-----	-----


 Asstt. Registrar (Fin.-II)


 Finance Officer


 Treasurer

UNIVERSITY OF DELHI

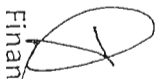
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2015

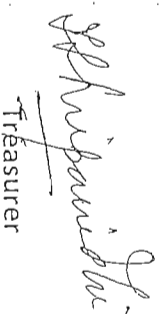
SCHEDULE - 15 STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Amount in ₹

Particulars	Current Year		Total	Previous Year		Total
	Plan	Non Plan		Plan	Non Plan	
a) Salaries and Wages						
Teaching staff	71341714	1177706402	1249048116	---	963918437	963918437
Non-Teaching staff	14276438	818264285	832540723	---	748441590	748441590
Lower Subordinate staff	755025	231393892	232148917	---	247748307	247748307
b) Allowances and Bonus	---	4701566	4701566	---	5045466	5045466
c) Contribution to Provident Fund	2178412	4874551	7052963	---	5332813	5332813
d) Contribution to other funds (specify)	---	---	0	---	---	0
e) Staff Welfare Expenses (Liveries)	---	950609	950609	---	1629652	1629652
f) Retirement and Terminal Benefits	---	955278556	955278556	---	882535197	882535197
g) LTC facility	61710	29131306	29193016	---	32733855	32733855
h) Medical facility	---	102041852	102041852	---	102495617	102495617
i) Children Education Allowance	45000	11309925	11354925	---	10071062	10071062
j) Honorarium	245660	57383313	57628973	---	50793549	50793549
k) Others	---	---	0	---	0	0
Total	88903959	3393036257	3481940216	0	3050745545	3050745545


 Asstt. Registrar (Fin.-III)


 Finance Officer


 Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2015

SCHEDULE 15 A - EMPLOYEES RETIREMENT AND TERMINAL BENEFIT

	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01.04.14				
Addition : Capitalized value of Contributions Received from other Organizations Total (a)				
Less: Actual Payment during the Year (b)	752511794	95767139	76657441	924936374
Balance Available on 31.03.15 c (a-b)				
Provision required on 31.03.15 as per Actuarial Valuation (d)				
A. Provision to be made in the Current year (d-c)	----	----	----	30192182
B. Contribution to New Pension Scheme	----	----	----	----
C. Medical Reimbursement to Retired Employees	----	----	----	----
D. Travel to Hometown on Retirement	----	----	----	----
E. Deposit Linked Insurance Payment	----	----	----	150000
TOTAL (A+B+C+D+E)	752511794	95767139	76657441	955278556

Note:

1. The total (A+B+C+D+E) in this sub schedule will be the figure against Retirement and Terminal Benefits in Schedule 15.
2. Items B,C,D&E will be accounted on accrual basis and will include bills preferred but outstanding but outstanding for payment on 31/3/15

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2015

SCHEDULE 16 - ACADEMIC EXPENSES	Current Year		Total	Previous Year		Total
	Plan	Non Plan		Plan	Non Plan	
a) Laboratory expenses	17389414	15756564	33145978	---	15020245	15020245
b) Field work/Participation in Conferences	222023	---	222023	---	---	0
c) Expenses on Seminars/Workshops	3820710	3163320	6984030	---	676640	676640
d) Award and Scholarships	---	531862	531862	---	554182	554182
e) Academic Expenses	---	3494242	3494242	---	32501008	32501008
d) Payment to visiting faculty	78641	---	78641	---	---	0
e) Examination	102199	272095556	272197755	---	260152639	260152639
f) Refund of Fees	---	940618	940618	---	1405872	1405872
g) Entrance Exam	---	14905670	14905670	---	7532627	7532627
f) Student Welfare expenses	---	---	0	---	---	0
g) Admission expenses	---	---	0	---	---	0
h) Convocation expenses	---	---	0	---	---	0
i) Publications	1106118	---	1106118	---	---	0
j) Stipend/means-cum-merit scholarship	90753660	---	90753660	---	---	0
k) Subscription Expenses	540771	---	540771	---	---	0
l) Others (specify)	---	---	0	---	---	0
TOTAL	114013536	310887832	424901368		317843213	317843213

Amount in ₹

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2019

SCHEDULE 17 ADMINISTRATIVE AND GENERAL EXPENSES	Particulars	Current Year		Previous Year	
		Particulars	Amount	Particulars	Amount
1	Salaries and Wages				
2	Gratuities				
3	Pension				
4	Medical Expenses				
5	Travel Expenses				
6	Postage and Communication				
7	Printing and Stationery				
8	Repairs and Maintenance				
9	Insurance				
10	Depreciation				
11	Interest on Loans				
12	Income Tax				
13	Gifts and Donations				
14	Other Income				
15	Other Expenses				
TOTAL		89,72,770	10,19,07,54	1,33,55,575	2,35,55,163

Amrinder Singh
 Accounts Officer

[Signature]
 Accounts Officer

[Signature]
 Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2015

Amount in ₹

SCHEDULE - 18 TRANSPORTATION EXPENSES		Current Year		Total	Previous Year		Total
		Plan	Non Plan		Plan	Non Plan	
1 Vehicles (owned by institution)		-----	-----	0	-----	-----	0
a) Running expenses		-----	-----	0	-----	-----	0
b) Repairs & maintenance		-----	-----	0	-----	-----	0
c) Insurance expenses		-----	-----	0	-----	-----	0
2 Vehicles taken on rent/lease		-----	-----	0	-----	-----	0
a) Rent/lease expenses		-----	-----	0	-----	-----	0
3 Vehicle (Taxi) hiring expenses		-----	-----	0	-----	-----	0
		3297500	1851919	5149419		5269188	5269188
Total		3297500	1851919	5149419	0	5269188	5269188

Asstt. Registrar (Fin-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2015

Amount in ₹

SCHEDULE - 19 REPAIRS & MAINTENANCE	Current Year		Previous Year		Total
	Plan	Non Plan	Plan	Non Plan	
a) Buildings	5138873	139033133	144172006	127067520	127067520
b) Furniture & Fixtures	285183	9002254	9287437	2328548	2328548
c) Plant & Machinery	-----	10600045	10600045	14400810	14400810
d) Office Equipment	2948522	-----	2948522	-----	0
e) Computers	1737668	-----	1737668	-----	0
f) Laboratory & Scientific equipment	-----	202130	202130	272948	272948
g) Audio Visual equipment	-----	-----	0	-----	0
h) Cleaning Material & Services	-----	-----	0	-----	0
i) Book binding charges	-----	-----	0	-----	0
j) Gardening	-----	5112409	5112409	4784321	4784321
k) Estate Maintenance	-----	-----	0	-----	0
l) Vehicle	-----	1897540	1897540	1938015	1938015
m) Others (Specify)	-----	-----	0	-----	0
Total	10110246	165847511	175957757	0	150792162

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2015

		Amount in ₹			
SCHEDULE - 20 FINANCE COSTS		Current Year		Previous Year	
		Plan	Non Plan	Plan	Non Plan
a)	Bank charges	190016	228799	418815	239908
b)	Others (specify)	-----	-----	-----	-----
Total		190016	228799	418815	239908

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

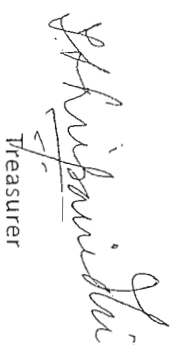
UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2015

Amount in ₹

SCHEDULE - 21 Expenditure on Grants, Subsidies etc.	Current Year		Total	Previous Year		Total
	Plan	Non Plan		Plan	Non Plan	
a) Provision for Bad and Doubtful Debts/Advances	-----	-----	-----	-----	-----	-----
b) Irrecoverable Balances Written-off	-----	-----	-----	-----	-----	-----
c) Grants/Subsidies to other institutions/organizations	131419002	106980351	238399353	-----	94724348	94724348
d) Others (specify)	-----	-----	-----	-----	-----	-----
Total	131419002	106980351	238399353	-----	94724348	94724348

Asstt. Registrar (Fin.-II)


Finance Officer


Treasurer


UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2015

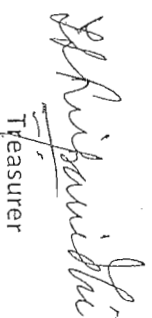
SCHEDULE 22: PRIOR PERIOD EXPENSES

Amount in ₹

Particulars	Current Year		Total	Previous Year		Total
	Plan	Non Plan		Plan	Non Plan	
1 Establishment expenses	-----	-----	-----	-----	-----	-----
2 Academic expenses	-----	-----	-----	-----	-----	-----
3 Administrative expenses	-----	-----	-----	-----	-----	-----
4 Transportation expenses	-----	-----	-----	-----	-----	-----
5 Repairs & Maintenance	-----	-----	-----	-----	-----	-----
6 Other expenses	-----	-----	-----	-----	-----	-----
Total	-----	-----	-----	-----	-----	-----


Asstt. Registrar (Fin-II)


Finance Officer


Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2015

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, Royalty, tuition fees for each semester and Interest on Saving Bank accounts are accounted for on cash basis.
 - b. Income from Land, Buildings and other Property are accounted for on cash basis and Interest on investments is accounted for on accrual basis.
 - c. Interest bearing advances to staff for House Building, Purchase of Vehicles and Computers is accounted on accrual basis every year, though the actual recovery of interest starts after the full repayment of the principal.
- 3 Fixed Assets and Depreciation :
 - a. Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and 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. ₹. One per asset.
 - 3.1 Gifted / donated assets are valued at a nominal value i.e. `Rs. 1/- (One) per asset. They are set up by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets.
 - 3.2 Books received as gift are valued at a nominal value i.e. `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:

- Cash
- Accounts Receivable
- Inventory
- Prepaid Expenses
- Land
- Buildings
- Equipment
- Vehicles
- Furniture
- Leases
- Intangible Assets

Intangible Assets (Immaterial)

- Patents
- Trademarks
- Copyrights
- Goodwill

Intangible assets are non-physical assets that have value because of the rights or advantages they confer on the owner.

Intangible assets are often acquired through legal processes, such as patents, trademarks, and copyrights. They can also be created internally, such as through research and development or through the accumulation of goodwill.

Intangible assets are typically recorded on the balance sheet as assets, and their value is often determined by the cost of acquisition or the fair market value.

Intangible Assets:

Intangible assets are non-physical assets that have value because of the rights or advantages they confer on the owner.

Intangible assets are often acquired through legal processes, such as patents, trademarks, and copyrights. They can also be created internally, such as through research and development or through the accumulation of goodwill.

1. The purpose of this report is to provide a detailed account of the activities and findings of the research project conducted during the period from January 1, 2014, to December 31, 2014.

2. The research was conducted in accordance with the guidelines and standards set forth by the relevant authorities and the research community. The results of the study are presented in a clear and concise manner, highlighting the key findings and conclusions.

3. **1.1. Introduction**

The research project was initiated in January 2014, with the aim of investigating the impact of the proposed changes on the overall system performance. The study was designed to provide a comprehensive overview of the current state of the system and to identify the areas that require further investigation.

4. **1.2. Objectives**

The primary objective of the research was to determine the extent to which the proposed changes would affect the system's performance. This was achieved through a series of experiments and simulations, which were designed to test the system under various conditions and loads.

5. **1.3. Methodology**

The research methodology was based on a combination of theoretical analysis and empirical testing. The theoretical analysis was used to identify the key factors that could influence the system's performance, while the empirical testing was used to validate the theoretical findings.

6. **1.4. Results**

The results of the research indicate that the proposed changes have a significant impact on the system's performance. The performance metrics, such as response time and throughput, were found to be significantly lower than those of the current system. This suggests that the proposed changes may not be suitable for the current system architecture.

The research also identified several areas for further investigation, including the impact of the proposed changes on the system's scalability and the ability to handle high loads. These areas will be the focus of future research.

In conclusion, the research project has provided a detailed account of the activities and findings of the study. The results of the study suggest that the proposed changes may not be suitable for the current system architecture, and further investigation is required to determine the most appropriate solution.

3. Government Funded - are of various types, some being direct grants from the Government, some being loans from the Government, and some being grants from the Government to the private sector.

The Government may also provide grants to the private sector for the purpose of research and development, or for the purpose of providing social services, or for the purpose of providing housing, or for the purpose of providing education, or for the purpose of providing health services, or for the purpose of providing other social services.

4. Government and NGO Grants

The Government may also provide grants to the private sector for the purpose of research and development, or for the purpose of providing social services, or for the purpose of providing housing, or for the purpose of providing education, or for the purpose of providing health services, or for the purpose of providing other social services.

The Government may also provide grants to the private sector for the purpose of research and development, or for the purpose of providing social services, or for the purpose of providing housing, or for the purpose of providing education, or for the purpose of providing health services, or for the purpose of providing other social services.

The Government may also provide grants to the private sector for the purpose of research and development, or for the purpose of providing social services, or for the purpose of providing housing, or for the purpose of providing education, or for the purpose of providing health services, or for the purpose of providing other social services.

The Government may also provide grants to the private sector for the purpose of research and development, or for the purpose of providing social services, or for the purpose of providing housing, or for the purpose of providing education, or for the purpose of providing health services, or for the purpose of providing other social services.

5. Investments of Capitalized Fund and Interest Income on such Investments

The Government may also provide grants to the private sector for the purpose of research and development, or for the purpose of providing social services, or for the purpose of providing housing, or for the purpose of providing education, or for the purpose of providing health services, or for the purpose of providing other social services.

6. Sponsored Projects

The Government may also provide grants to the private sector for the purpose of research and development, or for the purpose of providing social services, or for the purpose of providing housing, or for the purpose of providing education, or for the purpose of providing health services, or for the purpose of providing other social services.

11.2 In addition to the earmarked funds for junior research fellowship funded 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.

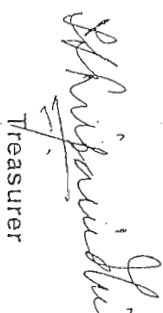
Asstt. Registrar (Fin-II)



Finance Officer



Treasurer



UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2015

Schedule 24: Contingent Liabilities and Notes on Accounts

1 Contingent Liabilities :

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

2 Capital Commitments (Capital Works In Progress)

Capital Works in Progress includes the amount paid by University till 31st March 2015 towards construction of the following Projects

I. Construction of stadium for Common Wealth Games	₹ 306,18,50,653
II. Construction of 1500 seated Rajiv Gandhi Girls Hostel for under graduate and Post graduate students at Dhaka North Campus	₹ 74,72,81,869
III. Construction of 70 'D' type flats at Dhaka	₹ 8,38,20,926
IV. Other Projects From Earmarked/ Endowment Fund	₹ 12,28,72,429

3 Fixed Assets :

3.1 Addition in the year to Fixed Assets in Schedule 4 include assets purchased out of plan funds Rs.13,31,93,972/- Non plan Funds Rs. 11,46,07,103/- and Earmarked/Endowment Fund Rs.1,65,61,008/- sponsored projects closed 1,11,95,469/- and Library Books and other assets of the value of Rs 629/- (at nominal value of Rs. 1/- per assets) gifted to the institutions. 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 31st March 2015 from plan, non-plan funds, and other funds, and the depreciation on those additions respectively has been exhibited distinctly in sub schedule A B & 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 Institutions, as Project contracts includes stipulations that all such Assets purchased out of Project funds will remain the property of Sponsors.

- 4 Patents :
An Accounting Policy in respect of Expenditure on Patents was evolved for the first time during the financial year 2013-14.
- 5 Deposit Liabilities :
There is no amount of earnest money deposit & security deposit which has been transferred to Revenue Account
- 6 Expenditure in Foreign currency :
Transaction denominated in Foreign Currency at the exchange rate prevailing at the date of payment/realization.
- 7 Current Assets, Loans & Advances and Deposits :
 - 6.1 In the opinion of the management, the Current Assets, Loans and Advances have a value on realization in the ordinary course, equal at least to the aggregate amounts shown in the Balance Sheet.
 - 6.2 The Loans & Advances shown in the asset side of the Balance Sheet does not include, advances pertaining to period upto 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.
- 8 Bank Balances :
The Details of Balances in Saving Bank Accounts, Currents Accounts, & Fixed Deposit Accounts with Banks are enclosed as attachment "A" to the schedule of current assets.
- 9 Previous year figures have been regrouped/rearranged where ever necessary.
- 10 Figures in the final accounts have been rounded off to the nearest rupee.
- 11 Schedule 1 to 24 are annexed to & form an integral part of the Balance Sheet as on 31st March 2015 and The Income & Expenditure Account for the year ended 31st Mar 2015
- 12 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 consolidated Receipts & Payments Account, consolidated Income & Expenditure Account and a consolidated Balance Sheet of the Provident Fund Accounts have been attached to the University's Account.

13 Salaries:

The expenditure on salary is for the period from March 2014 to February 2015. No provision is made towards salary for the month of March 2015.

14 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.

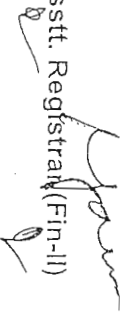
15 Delhi University Press:

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

16 The Change of Accounting Policy During the financial year 2014-15:

During the financial year 2014-15, the presentation of Plan Grant, Sponsored Project, Sponsored Fellowship & scholarship has been changed according to the new system of accounting and Financial Reporting as per the revised format of accounts.

Asstt. Registrar (Fin-II)



Finance Officer



Treasurer



UNIVERSITY OF DELHI
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2015

Amount in ₹

RECEIPTS		Current Year	Previous Year	PAYMENTS		Current Year	Previous Year
I. Opening Balances				I. Expenses			
a) Cash Balances				a) Establishment Expenses		3481940216	3050745545
b) Bank Balances				b) Academic Expenses		424901368	295215826
i. In Current Accounts		176227475	119944136	c) Administrative Expenses		1144955744	1284741136
ii. In Saving Accounts		3196004183	2132233167	d) Transportation Expenses		5149419	5269188
iii. In Deposit Accounts		6828824844	6071706401	e) Repairs & Maintenance		175957757	150792162
II. Grants Received				f) Finance costs		418815	239908
a) From Government of India				g) Expenditure on Grant		238399353	94724348
b) From State Government				h) Prior Period Items			
c) From UGC				II. Payments against		402894673	2924416665
i) Grant for Capital Expenditure-Non Plan	114607103			III. Payments against		590718472	
ii) Grant for Revenue Expenditure-Non Plan	4465148897		4377386000	IV. Payments against		364164735	
Less: Advance Grant received	(643917000)	3935839000	643917000	V. Payments against Plan			
d) From other sources (details)				VI. Investments and Deposits made			
(Grants for capital & revenue exp/				a) Out of			
to be shown separately if available)				b) Out of own funds			
III. Academic Receipts				VII. Term Deposits with			
a) Fees and Subscriptions	937672248		935019782	VIII. Expenditure on Fixed			
b) Sale of Publications	18304337		29223462	a) Fixed Assets		259344109	100043610
IV. Receipts against Earmarked/Endowment				b) Capital Works - In - Progres		5037256	
Funds				IX. Other Payments including			
V. Receipts against Sponsored Projects/Schemes				Other body transaction		83300225	56061249
VI. Receipts against Plan							
VII. Receipts against Sponsored Fellowships							
and Scholarships		275930178					

Asstt. Registrar (P-11)

Finance Officer

Treasurer

VIII. Income on Investments from				
a) Earmarked/Endowment Funds	292880808	----		----
b) Plan Accounts	165630007	----		----
c) Sponsored Projects	64805331	----		----
d) Sponsored Fellowship & Scholarship	6309472	47925085		
IX. Interest received on				
a) Bank Deposits	40109065	----		----
b) Loans and Advances	----	----		----
c) Savings Bank Accounts	----	----		----
X. Investments encashed	----	----		----
XI. Term Deposits with Scheduled Banks encashed	----	----		----
XII. Other Income (including Prior Period Items)	92832495	----		----
XIII. Deposits and Advances				
a) Festival Advance	6793714	4272005		
b) LTC Advance	8751812	----		----
c) Medical Advance	803200	----		----
XIV. Miscellaneous Receipts including	95828996	44377417		
XV. Any Other Receipts	1941977	100405848		
TOTAL	17693540873	19840510916	TOTAL	17693540873 19840510916

X. Refunds of Grants	----	----
XI. Deposits and Advances		
a) Festival Advance	7224695	4367820
b) Advances	232397492	166536530
c) Permanent Advance	18500	83000
d) Medical Advance	237400	315400
e) LTC Advance	2516270	5887177
f) Remittances	----	14849
XII. Other Payments	502373	----

XIII. Closing Balances		
a) Cash in hand	----	----
b) Bank Balances		
- In Current Accounts	192009972	176277476
- In Savings Accounts	2861835734	3196004183
- In Deposits Accounts	7219616295	6828824844

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI

PROVIDENT FUND ACCOUNT

CONSOLIDATED BALANCE SHEET AS AT 31st MARCH 2015

(Amount / Rs.)

<u>LIABILITIES</u>		Current Year 2014-15	Previous Year 2013-14
Subscribers Account			
-- General Provident Fund		3065289213	2858624363
-- Contributory Provident Fund		682905444	683177783
-- New Pension Scheme		365981	365981
Interest Reserve Account		265911245	237351827
-- General Provident Fund & Contributory Provident Fund	264038758		-
-- New Pension Scheme	1872487		-
Other Liabilities		-	-
TOTAL		4014471883	3779519954
<u>ASSETS</u>			
Investments (Bonds)			
Interest Accrued but not due		1138345000	1138345000
Bank Balances with Scheduled banks in :		280052747	323459893
-- Savings Accounts		52385136	72926561
-- Deposit Accounts		2543689000	2244788500
TOTAL		4014471883	3779519954

JOINT REGISTRAR (FIN.)

FINANCE OFFICER

TREASURER

(48)

UNIVERSITY OF DELHI

PROVIDENT FUND ACCOUNT

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2015

(Amount / Rs.)

(A) <u>INCOME</u>		Current Year	Previous Year
		2014-15	2013-14
Interest realised during the year		374081860	
Add : Interest Accrued		147116243	
		521198103	
Less : Interest Accrued for the year 2009-10, 2010-11, 2011-12, 2012-13 & 2013-14 but realised during the year 2014-15		-190523389	
Adjustment relating to previous years		330674714	321104472
		6602	32762
TOTAL (A)		330681316	321137234
(B) <u>EXPENDITURE</u>			
Interest allowed to Subscribers			
-- General Provident Fund	246612974	302117215	284564506
-- Contributory Provident Fund	55504241		
-- New Pension Scheme			
Bank Charges		4683	2616
TOTAL (B)		302121898	284567122
Balance being excess of Income over expenditure, transferred to Interest Reserve Account (A-B)		28559418	36570112

JOINT REGISTRAR (FIN.)

FINANCE OFFICER

TREASURER

(49)

(49)

UNIVERSITY OF DELHI
PROVIDENT FUND ACCOUNT

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2015

(Amount / Rs.)

Receipts	Current Year 2014-15	Previous Year 2013-14	Payments	Current Year 2014-15	Previous Year 2013-14
To Opening Balance in:					
-- Saving Accounts	72926561	64777846	By Loan / Withdrawal/ Final Payments to	511765232	472879669
To Fixed Deposit encashed	1673988500	1019870000	-- GPF Subscribers	117421571	111832389
To Interest Received	374081860	281511289	-- CPF Subscribers	19174	15503
			-- NPS Subscribers		
To GPF Subscription	471823710	451173697	By Amount trfd. to Trustee Bank-Bank of India/	63145932	49032992
To CPF Subscription & Contribution	61644991	65394685	Axis Bank	4683	2616
To NPS Subscription & Contribution	63145932	48950713	By Bank Charges		
To Other Receipts	19174	-	By Other Liabilities		
			By investment in Fixed Deposit/Bonds	1972889000	1224988500
			By Closing Balance in:		
			-- Savings Accounts	52385136	72926561
Total	2717630728	1931678230	Total	2717630728	1931678230

JOINT REGISTRAR (FIN.)

FINANCE OFFICER

TREASURER

(50)

UNIVERSITY PRESS

BALANCE SHEET AS AT 31st MARCH 2015

FUNDS & LIABILITIES	CURRENT YEAR	PREVIOUS YEAR
	Rupees	Rupees
1. <u>Capital</u>	4,046,372.00	588,371.00
2. <u>Current Liabilities :</u>		
(a) Deduction from Salary Bills	942,058.00	898,010.00
(b) Bills Payable	3,565,340.00	1,124,322.00
(c) Advance for work to be done	130,000.00	130,000.00
(d) Inter Bank Transfer	17,395,492.00	17,395,492.00
(e) Loan from UFD	10,000,000.00	-
(f) Earnest Money	50,500.00	55,500.00
TOTAL	36,129,762.00	20,191,695.00

ASSETS	CURRENT YEAR	PREVIOUS YEAR
	Rupees	Rupees
1. Machinery, Furniture & Equipments	392,307.00	487,837.00
2. Amount Receivable	25,708,119.00	16,144,670.00
3. <u>Stock In Hand</u>		
(a) Raw Material	811,364.00	1,153,289.00
(b) Finished Goods	25,405.00	81,535.00
4. Work in Progress	1,277,000.00	799,000.00
5. Cash in Bank	7,730,739.00	1,364,664.00
6. Festival Advance	4,400.00	1,700.00
7. Permanent Assets	1,000.00	1,000.00
8. Advances	179,428.00	158,000.00
TOTAL	36,129,762.00	20,191,695.00


Sr. Assistant (Acs.)


O.S.D.
University Press

UNIVERSITY PRESS

PROFIT & LOSS ACCOUNT FOR THE YEAR 2014-2015

Particulars	Current Year	Previous Year	Particulars	Current Year	Previous Year
1. <u>To Opening Stock :</u>			1. <u>Income :</u>		
(a) Raw Materials	1,153,289.00	823,887.00	(a) Income from Printing and	27,677,584.00	20,849,374.00
(b) Finished Goods	81,535.00	91,335.00	Binding	-	-
2. <u>To Work in Progress</u>	799,000.00	55,950.00			
3. <u>To Pay and Allowances :</u>	7,839,317.00	7,207,270.00	2. <u>By Closing Stock :</u>		
(a) L.T.C.	192,581.00	71,420.00	(a) Raw Materials	811,364.00	1,153,289.00
(b) Tuition Fees	39,750.00	37,500.00	(b) Finished Goods	25,405.00	81,535.00
(c) Bonus	51,810.00	55,264.00			
(d) Medical Re-imbusement	544,506.00	1,190,244.00			
4. <u>To Purchase of Raw Materials</u>	7,339,525.00	6,975,501.00	3. <u>By Work in Progress</u>	1,277,000.00	799,000.00
5. <u>To Misc. Contingent Exp.</u>	58,652.00	71,453.00			
6. <u>To Rate, Rent and Taxes</u>	10,019.00	6,215.00	4. <u>By Interest</u>	-	1,425.00
7. <u>To Work Done Through Outside Agency</u>	8,112,608.00	7,667,606.00			
8. <u>Depreciation :</u>			5. <u>Other Receipt</u>	-	7,495.00
(a) Machinery, Furniture & Equipment	110,760.00	141,390.00			
9. <u>Profit</u>	3,458,001.00	-	6. <u>By Loss for this year</u>	-	1,502,917.00
TOTAL	29,791,353.00	24,395,035.00	TOTAL	29,791,353.00	24,395,035.00

Sr. Assistant (A/c.s.)

O.S.D.

University Press

(58)

UNIVERSITY OF DELHI
DELHI UNIVERSITY PRESS A/C NO. 10851295354
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2015

Amount in ₹

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
<u>I Opening Balance</u>			<u>I Expenses</u>		
Bank Balance	1364664	3678001	Establishment Expenses	8423573	8435014
Deposit in Bank	----	500000			
<u>II Receipts from Printing & Binding work</u>	18114135	20459287	<u>II Other Administrative Expenses</u>		
			Expenditure	13360835	14312570
<u>III Deductions/Recoveries</u>	3932733	3841736			
Festival Advance	15300	12000	Festival Advance	18000	12000
Loan Received From UFD	10000000	----	Remittance	3888685	3782374
Other receipts	----	7495	Earnest Money	5000	----
Interest on FDR's	----	8103	<u>III Closing Balance</u>		
			Bank Balance	7730739	1364664
Total	33426832	28506622		33426832	28506622

Asstt. Registrar (FIN-II)

(53)

Finance Officer

Treasurer

UNIVERSITY OF DELHI
HALLS AND HOSTELS
BALANCE SHEET AS AT 31st MARCH, 2015

Amount in ₹

Capital Fund and Liabilities	Current Year	Previous Year
Capital Fund and Liabilities	187151346	158602364
Earmarked/Endowment Funds	37963396	32592782
Current Liabilities and Provisions	8843540	9335679
Total	233958282	200530825
Assets		
Fixed Assets	25214572	26841746
Investments from Earmarked/Endowment Funds	18000	18000
Investments-Others	91136815	52986584
Current Assets, Loans, Advances etc.	117643118	120738719
Miscellaneous Expenditure	(54224)	(54224)
Total	233958282	200530825

Asstt. Registrar (Fin.)-II

Finance Officer

Treasurer

UNIVERSITY OF DELHI
HALLS AND HOSTELS

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2015

Amount in ₹

Particulars	Current Year	Previous Year
(A) INCOME		
Grants/Subsidies	106253779	94714348
Fees/Subscriptions	59639258	53948816
Income from Sales/Services	19356007	18888402
Interest Earned	10914560	7790405
Other Income	11550643	10077679
Total (A)	207714247	185419650
(B) EXPENDITURE		
Establishment Expenses	103873718	94270250
Other Administrative Expenses	69508390	56180354
Bank Charges	9319	9557
Depreciation	7032257	7153754
Total (B)	180423684	157613915
Excess of Income over Expenditure/ (Expenditure over Income) (A-B)	27290563	27805735
Balance being Surplus/(Deficit) carried to Capital Fund	27290563	27805735

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI
HALLS AND HOSTELS
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31st MARCH 2015

Amount in ₹

Receipt	Current Year	Previous Year	Payment	Current Year	Previous year
I. Opening Balance			I. Expenses		
- Cash in Hand	279767	295594	(a) Establishment Expenses	104053419	93418336
- Bank Balance	78836786	73450490	(b) Administrative Expenses	71640712	59647059
- Imprest	2879773	42966	II. (a) Payments against Earmarked Fund	4609865	4735239
- Deposit Account	42075463	21217436	(b) Payment against Projects	951642	564597
			III. Investments and Deposits made	5210325	20487991
II. Other Bank Balances	26731023	4867080	IV. Expenditure on Fixed Assets & Capital work-in-Progress	4894932	7254834
III. Grants Received	107013012	93862997	V. Finance Charges	6461	6523
IV. Income on Investments	4340945	16150007	VI. Other Payments	18873467	16107998
V. Interest Received	3765836	4388449	VII. Closing Balances		
VI. Other Income	91754840	79763674	- Cash in Hand	278911	279767
VII. Any Other Receipts	29908744	32358673	- Bank Balance	62190809	78939786
			- Imprest	777720	68113
			- Deposit Account	114097925	44887123
Total	387586188	326397366	Total	387586189	326397366

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of University of Delhi for the year ended 31 March 2015

We have audited the attached Balance Sheet of University of Delhi as at 31 March 2015, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19(2) of the Comptroller & 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, Halls and Hostels and 13 Maintained Institutions. These financial statements are the responsibility of the Management of University of Delhi. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & 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 Report/CAG's Audit Reports separately.

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

4. Based on our audit, we report that:

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

ii. The Balance Sheet, Income & Expenditure and Receipts & Payments Account dealt with by this report have been drawn up in the format prescribed by the Government of India, Ministry of Human Resource Development.

iii. In our opinion, proper books of accounts and other relevant records have been maintained by the University of Delhi in so far as it appears from our examination of such books.

iv. We further report that:-

A. Balance Sheet

A.1 Assets

Current Assets, Loans, Advances (Schedule 7) - Rs. 1027.45 crore

As per bank certificate of Contractor Security Deposit Account (No. 10043546400) of South Campus, accrued Interest was Rs. 0.45 lakh whereas in the accounts it was shown as Rs. 2.78 lakh. This resulted in overstatement of Current Assets and Capital Fund by Rs. 2.33 lakh.

B. General

Bank Reconciliation

The position of Banks Reconciliation Statements of the 20 bank accounts of University of Delhi as on 31st March 2015 is given in Annexure 1.

It can be seen from the annexure that an amount of Rs. 12.45 crore represents amount debited by bank but not taken in cash book. This needs to be examined further and reconciled.

Similarly, an amount of Rs. 3.12 crore represents amount credited by bank but not taken in cash book. Thus, amount of Rs. 3.12 crore remained out of accounts.

An amount of Rs. 1.87 crore has been shown as cheques deposited in bank but not credited by bank. These cases need investigation.

Similarly, an amount of Rs. 53.96 lakh represents cheques issued but not encashed ranging from January 2011 to December 2014. These cheques have now become time barred but have not been taken in the cash book and shown as liability.

Similarly Direct entries of Rs. 9.28 crore found in cash book, but it was not found in Bank Statement.

Due to non-reconciliation of these bank accounts audit could not verify the correctness of these 20 bank accounts. Therefore, proper action needs to be taken at the earliest to reconcile the same.

B.2 No provision was made on retirement benefits as per actuarial valuation by the University.

C. Halls & Hostels Accounts

C.1 Balance Sheet

C.1.1 Liabilities

Current Liabilities and Provisions (Schedule 7)-Rs. 10.74 lakh -Aravali P.G. Hostel (South Campus)

The above include an amount of Rs. 3.61 lakh realised from students on account of "Hostel Development Fund". As the amount is non-refundable, the same should have been either shown as 'Income' in the Income and Expenditure Account or under Earmarked Funds instead of liability.

C.1.2 Assets

Fixed Assets-Rs. 2.52 crore

Out of 22 Halls & Hostels, 4 hostels had charged less depreciation on fixed assets amounting to Rs. 6.55 lakh instead of charging Rs. 9.84 lakh at the rates prescribed in Income Tax Act, 1961. This resulted in understatement of Fixed Assets/Capital Fund and overstatement of Expenditure by Rs. 3.29 lakh.

International Student House for Women has charged excess depreciation amounting to Rs. 4,703.

D. Halls & Hostels are not following the format of accounts prescribed for educational institutes.

E. Grant-in-aid

University of Delhi received grants-in-aid of Rs. 457.98 crore (out of which Rs. 107.81 crore were received in March 2015) from the Ministry of Human Resource Development through University Grant Commission during the year 2014-15. It had an opening balance of Rs. 21.27 crore and generated its own receipts of Rs. 102.97 crore. Out of total amount of Rs. 582.22 crore, it utilized Rs. 527.42 crore leaving a balance of Rs. 54.80 crore.

Part-II

Maintained Institutions

A. Introductory

During 2014-15, 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) and UGC. Other sources of receipts of these institutions were fees realised from students, rent of the buildings, receipts from auxiliary services, etc. The University was maintaining the following 13 Institutions:

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

B. Comment on Accounts

Non-provision for pension, gratuity and leave encashment

- (i) As per the Significant Accounting Policy of Agricultural Economics Research Centre & Deshbandhu College the retirement benefits are provided on actual paid up basis. This

accounting policy is in contravention of Accounting Standard 15 issued by the ICAI and Uniform Format of Accounts.

(ii) Similarly School of Open Learning, Ramanujan College, College of Vocational Studies, Dyal Singh College (Evening), Dyal Singh College (Day), Kirori Mal College, Miranda House, University College of Medical Sciences and Ram Lal Anand College (Day) had neither disclosed any Accounting Policy nor made any provision for liability towards gratuity, pension and leave encashment of employees as per actuarial valuation which is not in accordance with the Uniform Format of Accounts and AS-15.

1. Agricultural Economics Research Centre

A. Balance Sheet

A.1 Liabilities

Current Liabilities and Provisions (Schedule 3)-Rs. 55,538

The above does not include unutilised plan grant of Rs. 35.39 lakh resulting in understatement of Current Liabilities and overstatement of Corpus/Capital Fund by Rs. 35.39 lakh.

B. Receipts and Payments Account

In the Receipts & Payments Account the closing bank balance has been shown as Rs. 0.33 lakh whereas in the Balance Sheet –Current Assets, the bank balance has been shown as Rs.13.19 lakh. The difference of Rs. 12.86 lakh is due to non-inclusion of the transactions of Earmarked/Endowment Fund in the Receipts & Payments Accounts. This has resulted in understatement of Receipts (opening balance of Earmarked/Endowment Funds Rs. 3.98 lakh, income from investment made from funds Rs. 8.52 lakh and interest income of Earmarked/Endowment Funds Rs.0.36 lakh) and Payments (closing balance of Earmarked/Endowment Funds) by Rs. 12.86 lakh.

2. College of Vocational Studies

A. Balance Sheet

A.1 Liabilities

Current Liabilities and Provisions (Schedule 7)-Rs. 18.23 crore

The above do not include unspent grant-in-aid of Rs. 15.10 crore resulting in understatement of Current Liabilities & Provision and overstatement of Corpus/Capital Fund by Rs. 15.10 crore.

A.2 Assets

Fixed Assets (Schedule 8)-Rs. 1.76 crore

Out of Rs. 532.00 lakh released by Delhi University as non-recurring grant for expansion of infrastructure relating to OBC reservation during September 2008 to October 2011, the School incurred an expenditure of Rs. 81.64 lakh during 2014-15 for construction of double story pre-fabricated structure for additional class-rooms. The expenditure has been shown under schedule-7 by reducing 'Building Fund Grant (OBC)' instead of showing it in Schedule-8 under the head

“B-Capital works in-Progress”. This has resulted in understatement of Fixed Assets- works in Progress and understatement of Capital Fund by Rs. 81.64 lakh.

B. General

B.1 The College received grants-in-aid of Rs. 1849.49 lakh from UGC under Maintenance Grants whereas it had shown Rs. 1849.64 lakh in Schedule-13. Necessary correction in this regard may be carried in Schedule 13.

B.2 The College received grants-in-aid of Rs. 284.84 lakh from UGC under OBC Grant whereas it had shown Rs. 284.69 lakh in Schedule-13. Necessary correction in this regard may be carried out in Schedule 13.

B.3 The opening balance and closing balance of Student Society A/c (Canara Bank S.B. A/c No. 17153) wherein Rs. 202.86 lakh and Rs. 369.13 lakh respectively were lying has not been shown in the Receipt and Payment Accounts.

B.4 The opening and closing balance of Security A/c (Canara Bank S.B. A/c No. 17154) Rs. 5.92 lakh and Rs. 6.12 lakh respectively has not been shown in the Receipt and Payment Accounts.

B.5 The unspent grant of Rs. 692.94 lakh for the year 2013-14 which was refundable to UGC had been carried forward in the year 2014-15. The permission to carry forward the unspent balance of grant from previous year has not been furnished to audit.

B.6 Scrutiny of banks reconciliation statements as on 31st march 2015 revealed the following irregularities:-

(Rs. In lakh)

Sr. no.	Name of Saving Bank Account	Amount	Period
1.	Student Societies - A/c No. - 17153		
	Cheque issued but not presented for payment	4.36	April 2012 to December 2014
	Cheque/DD deposited but not credited into account	9.54	December 2009 to October 2014
	Debited by Bank	1.49	July 2009 to October 2014
2.	Saving Bank A/c No. -17149		
	Cheque issued but not presented for payment	2.08	June 2012 to December 2014
	Debited by bank	0.61	November 2009 to March 2013
	Cheque/DD Deposited but not credited into account	0.31	March 2011 to December 2014

In cases where the Cheques/DD have been issued and not presented for payment & have become time-barred, should be written back & shown as liability in the Accounts.

In cases where cheques have been deposited in bank but credit not given by bank and amount debited by bank need to be investigated & pursued with the banks to prevent chances of fraud & misappropriation.

3. Kirori Mal College

A. Balance Sheet

A.1 Assets

Fixed Assets (Schedule-4)-Rs. 2.50 crore

During the years 2008-09 to 2011-12, fixed assets viz. additions to building, library books, furniture and fixtures and equipments worth Rs. 1264.73 lakh were acquired out of grants received under OBC reservations. However, this addition of fixed assets had not been capitalized. This has resulted in under-statement of Fixed Assets by Rs. 1264.73 lakh and Capital Fund by same amount. This was pointed out repeatedly from the 2011-12 year but no action has been taken by the college.

B. Balance sheet of College Hostel Fund

B.1 Liabilities

Current Liabilities & Provision (Schedule 3)- Rs. 17.89 lakh

The above do not include unspent grant-in-aid of Rs. 40.19 lakh resulting in understatement of Current Liabilities & Provision and overstatement of Corpus/Capital Fund by Rs. 40.19 lakh.

B.2 Assets

Fixed Assets (Schedule-4)

The hostel has various fixed assets like furniture & fixtures, kitchen equipments and utensils, computer/laptop and LCD and office equipments which were not shown in the accounts. This has resulted in understatement of Assets and Capital Fund both by that amount. (Amount could not be furnished by the Hostel.) This was pointed out repeatedly from the 2012-13 year but no action has been taken by the college.

C. General

In schedule 3 Current Liabilities and Provision an amount of Rs.150 lakh received as advance for UGC-NET exam and paid to Exam Coordinator in the year 2012-13 and 2013-14 has been depicted as liabilities but this amount has not been settled so far.

4. Ram Lal Anand College (Day)

A. Balance Sheet

A.1 Liabilities

Current Liabilities and Provisions (Schedule 3) – Rs. 1.25 crore

The above do not include unutilised Non-Plan grant of Rs. 724.36 lakh resulting in understatement of Current Liabilities and overstatement of Corpus/Capital Fund by the same amount.

A.2 Assets

Fixed Assets (Schedule-4)-Rs. 88.56 lakh

The above do not include assets purchased amounting to Rs. 7.28 lakh during the year 2014-15. This resulted in understatement of Fixed Assets and Capital Fund by the same amount.

5. University College of Medical Science

A. Balance Sheet

A.1 Liabilities

A.1.1 Sponsored Projects (Schedule 3A)-Rs. 3.16 crore

The above include minus balance of Rs.2.97 lakh in respect of Ministry of External Affairs for Training Programme (South African Students-Research Cell). This has resulted in understatement of Sponsored Project and Current Assets by Rs. 2.97 lakh.

A.1.2 Current Liabilities & Provisions (Schedule 3)- Rs. 57.44 lakh

The above does not include unutilised grants of Rs. 3399.85 lakh (Plan: Rs.2687.65 lakh, Non-Plan: Rs. 478.72 lakh and OBC: Rs. 233.48 lakh) resulting in understatement of Current Liabilities and overstatement of Capital Fund by the same amount.

B. General

B.1. Difference in bank balances (Hostel Maintenance Account)

There were differences in opening and closing balance of hostel maintenance account as given below:-

(In Rupees)

	Opening balance as on 01.04.14	Closing balance as on 31.3.15
As per annual accounts	1,02,27,952.00	1,01,99,420.00
As per cash book	1,03,51,861.97	1,04,79,807.57
Difference	1,23,909.97	2,80,387.57

Due to difference in balances the authenticity of these balances could not be verified in audit.

It was also observed that the closing balances of cash books were written with pencil only and were not certified by the competent authority.

B.2 Bank Reconciliation Statement

As per Bank Reconciliation Statement of bank account no. 3009101051010 (Hostel Maintenance Account), cheques amounting to Rs. 1.72 lakh pertaining to December 2009 to September 2014 have become time-barred. This should be returned back and shown as liabilities in the accounts. Further cheques/cash worth Rs. 76258 deposited during October 1988 to October 2013 were not credited by bank. Steps may be taken to rectify these deficiencies in the bank reconciliation.

6. Dyal Singh College (Morning)

A. Balance Sheet

A.1 Liabilities

A.1.1 Current Liabilities & Provision

The above do not include unutilised Maintenance grant of Rs. 899.64 lakh. This has resulted in understatement of Current Liabilities & Provisions and overstatement of Capital Fund by Rs. 899.64 lakh.

A.2 Assets

A.2.1 Fixed Assets (Schedule 8)-Rs. 3603.98 crore

The college had created assets of Rs. 1.30 lakh during 2014-15 out of grant received under OBC expansion programme during 2008-09 to 2011-12, but the same had not been capitalized. This resulted in understatement of Fixed Assets and overstatement of Expenditure by Rs. 1.30 lakh

Similarly capital expenditure on construction of building amounting to Rs.435.48 lakh has neither been shown as advances nor as work-in progress resulting in understatement of Assets and Capital Fund by Rs. 435.48 lakh. The fact has not been disclosed in the Notes on Accounts.

A.2.2. Loans, Advances & Deposits etc. (Schedule 8)-Rs. 0.56 crore

The above do not include security deposit of Rs. 3.69 lakh paid by the college towards electricity connection. This resulted in understatement of Current Assets as well as Capital Fund by Rs. 3.69 lakh.

B. General

B.1 The figures of GPF and CPF subscription, college contribution of CPF, withdrawals from GPF/CPF for the year 2014-15 could not be verified from the broadsheet as broadsheet had been maintained till 2013-14 only.

B.2 Bank Reconciliation Statement

There were differences in the balances shown in the books and as per bank certificate in four accounts as detailed below:-

Amount in Rs.

Account no.	Balance as on 31.3.2015 as per BRS	Balance as on 31.3.2015 as per bank certificate	Difference (in Rupees)
66013734119	18,75,44,986.15	18,64,82,765.00	10,62,221.15
66013734629	205266.00	2,00,544.00	4,722
56321004007	4,24,07,020.06	4,24,06,920.06	100
6613734197	3,21,91,261.30	3,22,14,236.30	-22975

Steps may be taken to reconcile the above differences.

7. Miranda House

A. Balance Sheet

A.1 Liabilities

A.1.1 Current Liabilities & Provisions (Schedule 3)- Rs.12.27 crore

The above do not include unutilised Non-Plan grant-in-aid of Rs. 995.19 lakh resulting in understatement of Current Liabilities & Provisions and overstatement of Capital Fund by Rs. 995.19 lakh.

A.2 Assets

A.2.1 Loans, Advances & Deposits (Schedule 8)-Rs. 6.03 crore

The above includes Rs. 5.14 crore under the head "Advances recoverable from others" but the same could not be traced in trial balance.

B. General

B.1 The College had received a Non Plan grant of Rs. 4789.87 lakh, out of which an amount of Rs. 382.68 lakh was inadvertently depicted as Plan grant in the accounts and the expenditure was also booked accordingly. This incorrect depiction has resulted into following discrepancies in the accounts:

(i) In Schedule 10 Plan grant and Non-Plan grant has been shown as Rs. 490.16 lakh and Rs. 4407.19 lakh whereas it should be 107.48 lakh (Rs.103.75 lakh received during the year and Rs. 3.73 lakh of adjustment from Student Fund) and Rs. 4789.87 lakh respectively.

(ii) As per Schedule 10 the Plan expenditure is Rs. 258.77 lakh whereas it should be Rs. 34.76 lakh. Non-Plan expenditure of Rs. 224.01 lakh was booked under plan expenditure. Similarly the Non-Plan expenditure in Schedule 10 has been taken as Rs. 3620.51 lakh whereas the correct figure is Rs. 3844.52 lakh.

(iii) There should be unspent balance of Plan grant as Rs. 718.38 lakh and Non-Plan grant unspent balance should be Rs. 995.19 lakh. Thus overall unspent grant balance is Rs. 1713.57 lakh. Rectification must be carried out in unspent balances of respective grants in Schedule 10 & Schedule 3C.

(iv) As furnished to audit party the opening balance of Non-Plan grant as on 1/4/2014 is Rs. 49.84 lakh but the same has not been taken in Schedule 10.

B.2 As per Income and Expenditure account there was a surplus of Rs. 12.07 crore out of which Rs. 4.31 crore has been transferred to Building Fund (unutilized Plan grant). However the addition to unutilized plan grant has been done only for Rs. 3.68 crore. The difference of Rs. 0.63 crore needs to be clarified/rectified.

B.3 In Income and Expenditure Account the entire grant received during the year has been taken whereas only the revenue grant i.e grant-in-aid utilised for revenue expenditure should have been taken. Incorrect exhibition resulted in excess exhibition of grant/surplus of Rs. 21.37 lakh in the Income & Expenditure Account.

8. School of Open Learning

A.1 General

As per Significant Accounting Policy No. 6, the income and expenditure of earmarked/endowment funds are accounted on cash basis. It is however, observed that the income on investments has been accounted on accrued basis. Thus, accounting policy needs to be modified accordingly.

A.2 The SOL is maintaining four bank accounts for various earmarked/endowment funds. Scrutiny of cash books revealed differences between the bank balance as on 31.03.2015 shown in annual account as well as in cash books. The details are given below:

(In rupees)

S. No.	Bank account no.	Name of earmarked fund/endowment fund	Closing balance as per cash book	Closing balance as per annual account	Difference
1	10851301380	Student Aid Fund, North Campus	25,83,881	5,04,846	20,79,035
2	10851301404	General Amenities Fund, North Campus	75,74,121	16,34,021	59,40,100
3	10851301448	Library Security, North Campus	5,44,864	5,43,864	1,000
4.	10851301379	Development Fund, North Campus	1,61,76,953	1,02,36,853	59,40,100

Audit observed that the differences were due to amount receivable from main account but not transferred as of 31 March 2015 in the respective cash books. The closing balances of bank accounts should be shown as per cash books in annual accounts and the amount receivable/payable should be depicted only in the bank reconciliation statement.

9. Vallabhbhai Patel Chest Institute

A. Balance Sheet

A.1 Assets

A.1.1 Fixed Assets (Schedule 4)

i) Expenditure of Rs. 7.03 lakh paid to DAVP which was revenue in nature has been booked in the accounts as capital expenditure resulting in overstatement of Fixed Assets & Capital Fund by Rs. 7.03 lakh.

ii) During the year 2013-14 expenditure of Rs. 6.46 lakh which was capital in nature had been booked as revenue expenditure in the accounts. This was pointed out in the previous year audit report but no rectification has been done in the accounts.

B. General

B.1 Schedule 7 'Other Current Liabilities' include an amount of Rs. 7.60 lakh shown as remittance from Non-Plan to Plan. No explanation about the nature of this liability which relates to year 1990 was given to audit. The audit is therefore not able to verify the correctness of this liability.

B.2 Fixed Assets Register was not maintained in the Format as prescribed in GFR Form 40 as per rule 190(2) of GFRs. The register did not show the details such as the date of purchase, particulars of assets, particular of suppliers, cost of assets, location of assets etc.

10. Dyal Singh College (Evening)

A. Balance Sheet

A.1 Liabilities

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

The above do not include unutilised Non-Plan grant-in-aid of Rs. 169.10 lakh resulting in understatement of Current Liabilities & Provisions and overstatement of Capital Fund by Rs. 169.10 lakh.

B. General

B.1 During the year college received OBC-grant (Non-Plan) of Rs. 111.98 lakh but the transactions of OBC grant has not been routed through Income & Expenditure account. This has resulted in understatement of Income & Expenditure by Rs. 70.63 lakh (grant-in-aid to the extent utilised for revenue expenditure).

B.2 Scrutiny of banks reconciliation statements as on 31st march 2015 revealed the following irregularities:-

Sl. No.	Bank account No.	Amount (Rs.)	Period since when outstanding
1.	College - A/c No. 026501000021899		
	Cheque issued but not presented in bank	93,000	17.1.2014 to 18.9.2014
2.	Salary Saving Bank A/c No. 026501000021900		
	Cheque issued but not presented in bank	1,420	1.11.2014 to 31.12.2014
3	Maintenance Account 026501000021900		
	Cheque issued but not presented in bank	74,188	14.8.2014 to 2.12.2014

As the above cheques amounting to Rs. 1,68,608 have become time-barred these should be written back and shown as liabilities in the accounts.

11. Aryabhatta College

A. Balance Sheet

A.1 Liabilities

A.1.1 Earmarked/Endowment Funds (Schedule 2)

Accrued interest of Rs. 91.94 lakh on the investments of Rs. 540.97 lakh of Earmarked Fund (in Schedule 5) has not been shown in the accounts.

Further the college has made investments of Rs. 358.93 lakh from the OBC fund but the same has not been disclosed as investment in Schedule 5 .It has been shown as cash and balances in Schedule 7 and Schedule 2. The accrued interest earned on OBC investment for Rs. 4.34 lakh was also not shown in the accounts

The above has resulted in understatement of assets and liabilities of Earmarked Funds by Rs. 96.28 lakh.

A.1.2 Current Liabilities & Provisions (Schedule 3)- Rs.14.88 crore

The above do not include unutilized Non-Plan grant-in-aid of Rs. 532.08 lakh resulting in understatement of Current Liabilities & Provisions and overstatement of Capital Fund by Rs. 532.08 lakh

B. Income & Expenditure Account

B.1 Income

B.1.1 Grants/Subsidies (Schedule 10) - Rs. 15.17 crore

The above do not include plan grant-in-aid of Rs. 3.86 lakh (Innovation Project Rs. 1 lakh and Research Project Rs. 2.86 lakh) received during the year. Further the expenditure of Rs. 4.81 lakh incurred out of these grants has not been shown as expenditure in the Income & Expenditure Account This resulted in understatement of income by Rs. 3.86 lakh and expenditure by Rs. 4.81 lakh during the year 2014-15.

The transactions of these grants should be either routed through Income & Expenditure Account or shown in the schedule of Earmarked Funds.

C. Balance Sheet of Provident Fund Account

C.1 Assets

The accrued interest of Rs. 115.07 lakh on investment of GPF of Rs. 667.80 lakh has not been taken in the accounts. This resulted into understatement of Current Assets and Liabilities by Rs. 115.07 lakh.

D. General

As per the Schedule 5-Investment of Earmarked/Endowment Fund there is investment of Rs. 13,11,700 of Medical Fund but in the Schedule 2 of Earmarked Funds the liabilities and assets of Medical Fund has been shown as NIL. This needs to be rectified.

12. Deshbandhu College

A. Balance Sheet

A.1 Liabilities

A.1.1 Current Liabilities & Provisions (Schedule-7)-Rs. 14.31 crore

The above do not include unutilized Non-Plan grant-in-aid of Rs. 686.29 lakh resulting in understatement of Current Liabilities & Provisions and overstatement of Capital Fund by Rs. 686.29 lakh.

A.2 Assets

A.2.1 Investments from Earmarked Funds (Schedule 9) – Rs. 44.24 crore

The above includes Provident Fund Investment/Assets of Rs.3989.57 lakh whereas as per the records of investment it was Rs. 3644.26 lakh leaving a difference of Rs. 345.31 lakh. The figure of difference represented accrued income on investments of Rs. 332.82 lakh and cash at bank of Rs.12.49 lakh. This resulted in overstatement of Investments and understatement of Current Assets by Rs. 345.31 lakh.

B. General

B.1 Certificate of closing balance at the end of each month was not found recorded in the cash book. The closing figures in some heads in the cash book and the ledgers were found recorded with pencil. Thus, audit could not verify the authenticity of these figures.

B.2 As per significant accounting policy no. 1, the accounts have been prepared on accrual basis, but as per the Accounts, it has been prepared on cash basis.

Grants in aid and other receipts of Maintained Institutions (MIs)

The grant-in-aid of the MIs and other receipts amounted to Rs.514.10 crore against which these MIs utilised Rs. 391.40 crore leaving a balance of Rs.122.70 crore. (Details in Annexure 3 enclosed).

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

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

vi In our opinion and to the best of our information and according to the explanation given to us, the said financial statements, read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure 2 to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:

a. In so far as it relates to the Balance Sheet of the state of affairs of the University of Delhi as at 31 March 2015; and

b. In so far as it relates to the Income and Expenditure Account of the surplus for the year ended on that date.

For and on behalf of the C & AG of India

Place: New Delhi

Date: 17.2.2016

Director General of Audit

Central Expenditure

Annexure-1

Figure in Rupees

Sl. No.	Name of Unit	Cheques issued but not encashed	Cheques/DDs deposited but not credited by Bank	Amount debited by bank but not taken in Cash Book	Amount credited by Bank but not taken in Cash Book
	North Campus				
1.	DU Seminar Summer Institute A/c 10851298707		1,36,821 (16 cases) 1986-87 to Sep 2004		
2.	CEME/BIOOIVE A/c 10851298672	28,500 (2 cases) Jun-Jul 2014			
3.	Plan A/c 10851295376	4,67,157 (36 cases) Jan 13 to Dec 14	5,20,961	30,11,159	17,03,998
4.	VC Relief Fund A/c No. 10851298468				95,000
5.	GPF Account DU-10851298435	51,790 (1 case) Oct 2014)	92,226 (3 cases) March 12 to February 15		
6.	CPF Account DU-10851298457		6,86,195 (1 cases) (2.3.15)		6,655
7.	MG- 1 st A/c 10851295321	14,20,661 (54 cases) (Mar 07 to March 14)	2,10,619 (15 cases) (March 2015)	73,347 (14 cases) (Nov 12 to Feb 13)	13,52,338
8.	Medical A/C 10851300603				58910
9.	MG-III A/c No. 10851295343		5,97,041 (5 cases March 2015)	4,75,807 (3 cases) (Jan 15 to Mar 15)	6,92,099 (13 cases) (March 15)
10.	GF Saving A/c 10851298934		1,26,55,315	2,23,90,443	
11.	Finance Branch III(ii)	91,248			

Sl. No.	Name of Unit	Cheques issued but not encashed	Cheques/DDs deposited but not credited by Bank	Amount debited by bank but not taken in Cash Book	Amount credited by Bank but not taken in Cash Book
	A/c 10851299303				
12.	Finance Branch III(ii) A/c 10851298593	2,15,498	84,397		
13.	Finance Branch III(ii) A/c 10851299052		2,81,500		27,000 (April 2008)
		22,74,854	1,52,65,075	2,59,50,756	39,36,000

	South Campus	Cheques issued but not encashed	Cheques/DDs deposited but not credited by Bank	Amount debited by bank but not taken in Cash Book	Amount credited by Bank but not taken in Cash Book	Direct entries found in cash book but not found in bank statement
14.	Plan Account No. 10043546727	3,00,366 (11 cases) (March 11 to Dec 14)	-	17,70,310 (51 cases)	20,98,816 (10 cases)	10,92,753 (4 cases)
15.	Misc A/cs No. 10043546738	1,35,980 (19 cases) Jan 11 to Dec 14)	28,05,016 (9 cases)	2,24,610 (39 cases)	93,43,517 (30 cases)	-
16.	Research Project A/c No. 10043546386	25,77,778 (42 cases) (Sept 13 to Dec 14)	5,82,162 (8 cases)	9,65,19,477 (686 cases)	1,57,66,373 (154 cases)	9,17,52,603
17.	Library Security A/c 10043546251	63,500	-	-		-
18.	Contract Security A/c 10043546400	-	8,359	-	10,136	-

19.	UGC Fellowship 10043545258	-	-	4,531 (9 cases)	-	5,,586
20.	CSIR Fellowship 10043545269	43,404 (4 cases)	-	5,331 (10 cases)	-	-
		31,21,028	33,95,537	9,85,24,259	2,72,18,842	9,28,50,942
	Grand Total	53,95,882	1,86,60,612	124475015	3,11,54,842	9,28,50,942

Annexure-2

1. Adequacy of internal audit system

- The Internal Audit Wing has been functioning in the University.
- During the year, 20 units were planned for audit out of which 9 units were audited.
- 189 paras were outstanding as on 31.3.2015.
- Out of 13 maintained institutions only 2 were audited during 2014-15 and the internal audit of remaining 11 maintained institutions is in arrears.

S. No.	Name of the Maintained Institutions	Audited upto
1.	Aryabhatta College	2012-13
2.	Ramanujan College	2012-13
3.	School of Open Learning	2009-12
4.	University College of Medical Sciences	2014-15
5.	College of Vocational Studies	2011-12
6.	Dayal Singh College (Evening)	2011-12
7.	Agricultural Economic Research Centre	2010-13
8.	Vallabhbhai Patel Chest Institute	2012-13
9.	Deshbandhu College	2013-14
10.	Dyal Singh College (Day)	2009-10
11.	Miranda House	2011-12
12.	Kirori Mal College	2009-10
13.	Ram Lal Anand College (Day)	2012-13 (Report was awaited)

2. Adequacy of internal Control system

- Format of Accounts prescribed by Ministry of HRD was not followed by Halls & Hostels.
- Adequate control on submission of accounts by the Maintained institutions was not exercised by DU. Out of 13 MIs, the following 10 MIs had not submitted their annual accounts on time. There were delays in submission of accounts as compared to dates prescribed by DU.

S. No.	M.I/College	Date of Submission of Account
1.	College of Vocational Studies	30.7.15
2.	Ram Lal Anand College (Evening)	19.11.15
3.	School of Open Learning	4.8.15
4.	Dayal Singh College (Evening)	5.10.15
5.	Agricultural Economic Research Centre	10.9.15
6.	Desh Bandhu College	13.10.15 (approval received on 5.11.15)
7.	Dayal Singh College (Morning)	23.9.15
8.	Ram Lal Anand College (Day)	24.11.15

9.	University College of Medical Sciences	29.9.15
10.	Kirori Mal College	14.9.15

As such, the DU's internal control regarding submission of accounts of MIs needs to be strengthened.

Maintained Institutions

University College of Medical Sciences

- The internal control of the college is not adequate as Fixed Assets, Books & Publication shown in Accounts could not be verified Fixed Assets register depict the assets from February 2014 onward.

School of Open Learning

- Post of Assistant Registrar (accounts) is vacant since May 2014.
- Four disciplinary cases are pending as on 31.03.2015.

College of Vocational Studies

- The Management's response to external audit objections was not effective as 23 paras of the previous Inspection Reports from 1990-91 to 2008-09 were lying outstanding for settlement.

Vallabhbhai Patel Chest Institute

- The internal control of the Institute is not adequate as physical verification of Assets was not done after 2011-12 for books & publication and from 2013-14 for Assets of Institute.

Dyal Singh College (Day)

The internal control system of the college is adequate. Only the GPF/CPF broadsheet has not been updated for the year 2014-15.

Miranda House

- The Management's response to audit objections was not effective as 39 paras for the period from 1996-99 to 2008-09 were outstanding as on 31.3.2015.

Kirori Mal College

- Management's response to audit observations is not effective as 24 paras pertaining to period 1995-99 to 2011-12 were outstanding and no review meeting was taken by the top management.

Ram Lal Anand College (Day)

- The management response to audit objections was not effective as 23 paras for the period from 2000-02 to 2007-08 were pending for settlement.

Agricultural Economic Research Centre

- The essential post of Director is vacant since 01.02.2006.

Ramanujan College

- The internal control of the college is not adequate in areas seen by audit as physical verification of Books & Publication was under process.

Aryabhatta College

- The management's response to external audit objection is not effective as 8 paras of for the period from 2006-07 to 2007-08 are outstanding as on 31/3/2015 and no reply of draft SAR was given.

Deshbandhu College

- The internal control system of the college is weak as broadsheets for GPF/ CPF has not been maintained.
- The managements response to external audit objections is not effective as 48 paras for the period from 1994-95 to 2007-08 were outstanding as on 31/3/2015.

3. System of Physical verification of assets

- Physical verification of 34 units of University was conducted out of 111 units for the year 2013-14.
- Physical verification of books & publication has been completed for 2 libraries for the year 2013-14.
- Maintained Institutions** The position of physical verification of assets and books and publication in Maintained Institutions is as follows:-

Sr. no.	Name of the Maintained Institutions	Physical verification conducted upto	
		Assets	Books & Publication
1.	Aryabhatta College	2014-15	2009-12
2.	Ramanujan College	March 2015	Under process (conducted upto 2011-12)
3.	School of Open Learning	2014-15	Had been conducted in 2005 by an outsource agency but the report is awaited
4.	University College of Medical Sciences	2014-15	2014-15 Audit could not verify the value of fixed assets shown in accounts as Fixed Assets register depicts the assets from Feb 2014 onward
5.	College of Vocational Studies	2013-14	2012-13
6.	Dayal Singh College (Evening)	2014-15	2011-12
7.	Agricultural Economic Research Centre	2013-14	2011-12
8.	Vallabhbbhai Patel Chest Institute	2012-13	2011-12

9.	Deshbandhu College	2003-04	Not conducted since 2008
10.	Dyal Singh Day	2014-15	2013-14
11.	Miranda House	December 2014	2014-15
12.	Kirori Mal College	November 2009	2014-15
13.	Ram Lal Anand (Day)	2014-15	2003-2006

4. System of Physical verification of inventories

- 34 units out of 111 units of University of Delhi have completed their physical verification of consumables items including stationery up to 31.03.2014.
- Out of 13 MIs the physical verification of inventory has been done up to 2014-15 by 11 MIs. Miranda house has done physical verification up to 2013-14 only. The information in respect of Physical verification of inventory like stationery and other consumable items was not furnished to audit by Deshbandhu College.

5. Regularity in payment of statutory dues

- As per accounts, no payment over six months in respect of statutory dues was outstanding as on 31.3.2015 except in case of College of Vocational Studies.

College of Vocational Studies

- As per annual accounts, payment over six months in respect of statutory dues like Labour Cess Rs. 2.81 lakh and VAT Rs. 3.00 lakh etc. were outstanding as on 31.3.2015.

Annexure 3

Rs. In lakh

		Grant in aid of maintained institutions															
Sr. No.	Name of Maintained Institutions	Opening Balance		Receipt of grant		Own receipts			Total Funds	Plan	Utilisation		Total Utilisation	Unspent			
		Plan	Non-plan	Plan	Non-plan	Other	Plan	Non-plan			Plan	Non-plan		Plan	Non-Plan	Total	
1	Ram Lal Anand (Day)		508.79		1545.21			45.36	2099.36		1375	1375		724.36	724.36		
2	Kirori Mal College	26.01			4096.14				4122.15		6.52	3752.24	3758.76	19.49	343.9	363.39	
3	Kirori Mal College (Hostel)		41.4		63.18				104.58			64.39	64.39		40.19	40.19	
	Miranda House	509.13	49.84	103.75	4789.87		140.26		5592.85		34.76	3844.52	3879.28	718.38	995.19	1713.57	
4	Miranda House (Hostel)		27.32		86.04				113.36			124	124		-10.64	-10.64	
	Dayal Singh (Day)	27.53	230.55		4380.83			173.04	4811.95		2.96	3884.78	3887.74	24.57	899.64	924.21	
5	Agricultural Economics Research Centre		18.68		98.65		0.56		117.89		82.5		82.5	35.39		35.39	
6	Vallabhai Patel Chest Institute	1015.99		1630	2870		43.35		5559.34		2013.57	3606.6	5620.17	675.77	-736.6	-60.82	
7	Dayal Singh College (Evening)	944.52			1438.35		104.11	46.14	2533.12	Nil		1315.39	1315.39	1048.63	169.1	1217.73	
8	College of Vocational Studies		692.94		(X) 2134.33			20.11	2847.38			1337.35	1337.35		1510.03	1510.03	

9	Aryabhata College (formerly known as Ram Lal Anand (Evening))	663.75	218.74	3.86	1516.74		116.94	22.72	2542.75	128.7	1226.12	1354.82	655.85	532.08	1187.93
10	Ramanujan College				2001.33				2001.33		1498.61	1498.61		502.72	502.72
11	University College Medical Science	2362.73	2743.49	2803.11	5424.18		423.73	108.4	13865.64	2668.44	7797.36	10465.8	2921.13	478.71	3399.84
	Deshbhanu College	18.8	270.5		4255.24			553.22	5097.76	0.33	4375.66	4375.99	18.47	703.31	721.77
12	Total	5587.14	4783.57	4639.37	34601.44	0	828.95	968.99	51409.46	4937.78	34202.02	39139.8	6117.68	6152.29	12269.67

SOL do not receive any grant-in-aid from the Ministry

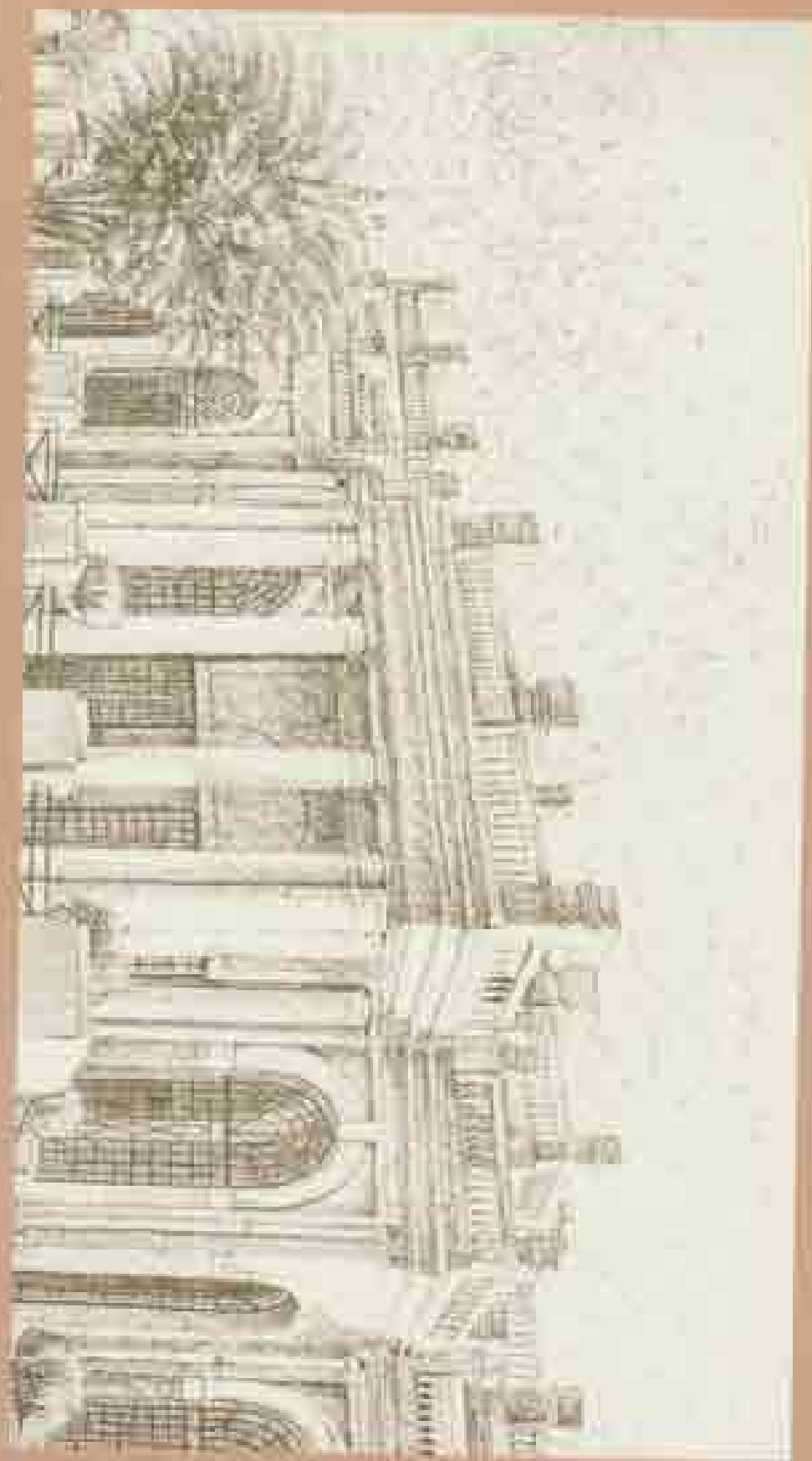
(✓) include OBC grant of Rs. 284.84 lakh

(✗) include OBC grant of Rs. 733.11 lakh





University of Delhi



Annual Accounts and Audit Report for the year

2015-2016

UNIVERSITY OF DELHI
ANNUAL ACCOUNTS FOR THE YEAR 2015-16

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UNIVERSITY OF DELHI
BALANCE SHEET AS AT 31ST MARCH, 2015

Particulars	Schedule	Current Year	Amount in ₹ Previous Year
SOURCES OF FUNDS			
CORPUS/CAPITAL FUND	1		6990180640
DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS	2	5357433601	4921253264
CURRENT LIABILITIES & PROVISIONS	3	20232916117	8541470803
TOTAL		31590348718	20453404711
APPLICATION OF FUNDS			
FIXED ASSETS	4		
Tangible Assets		1277695518	1352882158
Intangible Assets		4989982	7655275
Capital Works-in-Progress		4065825877	4015825877
INVESTMENT FROM EARMARKED / ENDOWMENT FUNDS	5	345583000	195783000
INVESTMENT - OTHERS	6		
CURRENT ASSETS	7	10822860131	10274489001
LOANS, ADVANCES & DEPOSITS	8	4643845213	4606759400
CORPUS/CAPITAL FUND		10424548597	
TOTAL		31590348718	20453404711

Significant Accounting Policies
Contingent Liabilities and Notes to Accounts

H. Kumar
Asstt. Registrar (Fin-II)

23
24
[Signature]
Finance Officer

[Signature]
Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2016

Amount in ₹

C. UGC Grants non-Plan		
Balance B/c	0	
Add: Receipts during the year	4339479000	4579756000
	4339479000	4579756000
Total (e)	0	0
Less: Refunds	4257992072	4461845758
Less: Utilized for Revenue Expenditure	81536926	117910242
Less: Utilized for Capital Expenditure	4339479000	4579756000
	0	0
Unutilized carried forward (a-f)		
D. Grants from state govt.		
Balance B/c	0	0
Add: Receipts during the year	0	0
	0	0
Total (g)	0	0
Less: Refunds	0	0
Less: Utilized for Revenue Expenditure	0	0
Less: Utilized for Capital Expenditure	0	0
	0	0
Total (h)	0	0
Unutilized carried forward (g-h)		
Grand Total(A+B+C+D)	714669470	7156185192

Notes:-

Unutilized grants include 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

Asstt. Registrar (HR-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2016

SCHEDULE 4 - FIXED ASSETS

Amount in ₹

Sr. No.	Assets Name	Form of Dep	W.D.V. at the beginning of the year	Additions during the year	Deductions/Sale during the year	Con/Value at the year end	Depreciation for the year	W.D.V. as at 31.03.2016	W.D.V. as at 31.03.2015
1	Land		13716802	0	0	13716802	0	13716802	13716802
2	Site Development/Whore land		0	0	0	0	0	0	0
3	Building	YS	21791844	4625000	0	25786214	1788011	23963810	11248144
4	Roofs & Bridges		0	0	0	0	0	0	0
5	Pipes with Water Supply		0	0	0	0	0	0	0
6	Waterage & Drainage		0	0	0	0	0	0	0
7	Electrical Installation and equipment		0	0	0	0	0	0	0
8	Plant & Machinery	20%	23435716	1410883	138813	24602460	3352082	21461168	23435716
9	Scientific & Laboratory Equipment	40%	11111813	8691012	48714	19778727	2711288	15460163	11111813
10	Office Equipment		0	0	0	0	0	0	0
11	Audio Visual Equipment	10%	121152	12381	13	44631	47116	42116	121152
12	Computers & Peripherals	40%	9430535	2987294	44791	12377941	9011176	7512765	9430535
13	Furniture, Fixtures & Fittings	20%	20153835	1814533	13647	11615558	2964877	8728681	20153835
14	Sports Equipment	50%	100141	14751	0	115094	5747	11547	100141
15	Vegetables	10%	1157121	4601	51	1161872	59016	1177754	1157121
16	Lib. Books & Scientific Journals	50%	4074244	3000071	0	7074315	1781638	2781638	4074244
17	Small Value Asset		0	0	0	0	0	0	0
18	Stock of fuel		1110000	0	0	1110000	0	1110000	1110000
Total (A)			135288158	21376131	1481784	155166745	28761222	127765518	135288158
19	Capital Works in Progress (B)		401587537	10000000	0	405587537	0	405587537	401587537
Total (C)			175445895	655401	0	18110716	3120774	16888642	755475
Grand Total (A+B+C)			117616315	26442394	2481734	163930338	29079101	134801177	117616315
Previous year (2014-15)			148166285	121753258	5414220	1700277804	211913994	317601110	

The figures in figures "thousands" under fixed assets have been reported in figures representing the "lakhs" from items in progress to assets during the year.

The figures in figures "thousands" under fixed assets have been reported in figures representing the "lakhs" from items in progress to assets during the year.

For
Asst. Engineer (Pw-II)

For
Finance Officer

For
Asst. Engineer (Pw-II)

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2016

SCHEDULE 6A - 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 for the year	W.D.V. as at 31.03.2016	W.D.V. as at 31.03.2015
1	Land		0	0	0	0	0	0	0
2	Site Development/Infrastructure		0	0	0	0	0	0	0
3	Buildings	5%	26150013	20882348	0	291384742	14619737	27775006	26150013
4	Roads & Bridges		0	0	0	0	0	0	0
5	Tube wells & Water Supply		0	0	0	0	0	0	0
6	Sanitary & Drainage		0	0	0	0	0	0	0
7	Electrical installation and Equipment		0	0	0	0	0	0	0
8	Plant & Machinery	20%	12115889	11584742	0	13170161	2654036	105161305	12115889
9	Scientific & Laboratory Equipment	40%	81134248	21504287	0	108628831	61491112	65177299	81134248
10	Office Equipment		0	0	0	0	0	0	0
11	Audio Visual Equipment	50%	103883	298600	0	402483	307347	201346	103883
12	Computers & Peripherals	40%	40450513	14393507	0	70631120	3078134	46511872	40450513
13	Furniture, Fixtures & fittings	25%	28832485	1907564	0	40606165	10422442	11267907	28832485
14	Sports Equipment	50%	0	0	0	0	0	0	0
15	Vehicle	15%	712585	4	0	712589	103147	549438	712585
16	Lib. Books & Scientific Journals	50%	4984738	362058	0	8604407	4342204	4342204	4984738
17	Small Value Assets		0	0	0	0	0	0	0
18	Worth of Art		1310000	0	0	1310000	0	1310000	1310000
Total (A)			571936506	90362673	0	663394118	130502582	512896796	571936506

19	Capital Work in Progress (B)		804296182	0	0	804296182	0	804296182	804296182
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 31.03.2016	W.D.V. as at 31.03.2015
20	Computer Software	40%	0	0	0	0	0	0	0
21	Patents	25%	0	0	0	0	0	0	0
22	Franchise	25%	0	0	0	0	0	0	0
Total (C)			0	0	0	0	0	0	0

Grand Total (A+B+C)	1377332688	00862873	0	1467695261	130502582	1337192979	1377332688
Previous Year (2014-15)	1402867074	18439049	5185077	1535672046	15838858	1377332688	

Asstt. Registrar (Fin-III)

Finance Officer

Signature

SCHEDULE 4B - NBIF PLAN

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2016

Amount in ₹

Sl.No.	Assets Heads	Rate of Dep	W.D.V. at the beginning of the year	Additions during the year	Deductions/during the year	Cost/Value at the year end	Depreciation for the year	W.D.V. as at 31.03.2016	W.D.V. as at 31.03.2015
1	Land		1071000	0	0	1071000	0	1071000	1071000
2	Low Development/Minor work		0	0	0	0	0	0	0
3	Buildings	5%	37056404	790400	0	37846804	18021408	35944660	37056404
4	Food & Snacks		0	0	0	0	0	0	0
5	Tubes with various Supply		0	0	0	0	0	0	0
6	Sanitary & drainage		0	0	0	0	0	0	0
7	Electrical installation and equipment		0	0	0	0	0	0	0
8	Plant & Machinery	20%	79200006	13793178	1233931	91734211	14346150	79200006	79200006
9	Scientific & Laboratory Equipment	40%	18141274	4618748	44514	22816608	9936603	14689905	18141274
10	Office Equipment		0	0	0	0	0	0	0
11	Audio Visual Equipment	50%	10007	42197	11	5288	16442	36442	10007
12	Computers & Peripherals	40%	25562145	10171156	44791	35690031	13878381	21811652	25562145
13	Furniture, fixtures & fittings	25%	5202867	11688451	130431	64596867	36149217	48447650	5202867
14	Sports Equipment	50%	99848	24791	0	124728	57561	172289	99848
15	Vehicle	30%	1624037	8000	52	1631085	407774	1223314	1624037
16	Lib. Books & Scientific Journals	10%	1461879	10740000	0	10814825	31707412	12707412	1461879
17	Small Vehicle Assets		0	0	0	0	0	0	0
18	Work of Art		0	0	0	0	0	0	0
Total (A)			606674195	8106750	148794	58632811	112411504	57382607	606674195

19 Capital Work in Progress (B)

	0	0	0	0	0	0	0	0	0
--	---	---	---	---	---	---	---	---	---

Sl.No.	Intangible Assets	Rate of Dep	W.D.V. at the beginning of the year	Additions during the year	Deductions/during the year	Cost/Value at the year end	Amortisation for the year	W.D.V. as at 31.03.2015	W.D.V. as at 31.03.2016
20	Computer Software	40%	781154	469078	0	1250232	240209	480943	781154
21	Patents	25%	0	0	0	0	0	0	0
22	Others	25%	20881	0	0	21881	1020	17761	20881
Total (C)			783235	469078	0	1272113	246229	482719	783235
Grand Total (A+B+C)			614129470	8153628	1483734	69438764	115677693	57870471	614129470
Previous year (2014-15)			630682034	12460710	1746143	74146883	130113414	64479470	

Attn: Registrar (F/10)

Finance Officer

Shripa Singh
Finance Officer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2016

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/A mortification for the year	W.D.V. at 31.03.2016	W.D.V. at 31.03.2015
1	Patents & Copyrights	35%	23681	0	0	23681	3920	17761	23681
2	Computer Software	40%	7631594	655441	0	8287035	314814	4972221	7631594
3	E-Shurpals	25%	0	0	0	0	0	0	0
Total			7655275	655441	0	8310716	3320734	4989982	7655275
Previous year (2014-15)			31875	1271982	0	12750898	5095624	2653175	

Asset Registrar (Fin-III)

Finance Officer



 Finance Officer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2016

Amount in ₹

SCHEDULE 4(C) (I) PATENTS AND COPYRIGHTS

A. Patents Granted

	Op. Balance	Addition	Gross	Amortization	Net Block 20.....	Net Block 20.....
1. Balance as on 31.03.14 of Patents obtained in 2008-09 (Original Value - Rs.//-)	—	—	—	—	—	—
2. Balance as on 31.03.14 of Patents obtained in 2010-11 (Original Value - Rs.//-)	—	—	—	—	—	—
3. Balance as on 31.03.14 of Patents obtained in 2012-13 (Original Value - Rs.//-)	—	—	—	—	—	—
4. Patents granted during the Current Year	—	—	—	—	—	—

Total

A. Patents Pending in respect of Patents applied for

1. Expenditure incurred during 2009-10 to 2011-12	—	—	—	—	—	—
2. Expenditure incurred during 2012-13	—	—	—	—	—	—
3. Expenditure incurred during 2013-14	—	—	—	—	—	—

Total

C. Grand Total (A+B)

—	—	—	—	—	—	—
---	---	---	---	---	---	---

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

Asstt. Registrar (Fin.-II)

Finance Officer
(15)

Treasurer

UNIVERSITY OF UTAH
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2015

SCHEDULE 4B - OTHERS

Amount in £

Sl. No.	Asset 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 31.03.2014	W.D.V. as at 31.03.2015
1	Land		0	0	0	0	0	0	0
2	Dev Development/Minor work		0	0	0	0	0	0	0
3	Buildings	5%	8542007	1461788	0	8688245	4245007	8272238	83828307
4	Roofs & Bridges		0	0	0	0	0	0	0
5	Tube with Swivel Supply		0	0	0	0	0	0	0
6	Drainage & Drainage		0	0	0	0	0	0	0
7	Electrical installation and Equipment		0	0	0	0	0	0	0
8	Plant & Machinery	20%	34035515	6140261	0	4018578	8833118	34532842	14055815
9	Scientific & Laboratory Equipment	40%	34688120	2476860	0	3686041	27344772	65002158	14048130
10	Office Equipment		0	0	0	0	0	0	0
11	Audio Visual Equipment	50%	8660	861588	0	170054	185127	185127	8605
12	Computers & Peripherals	40%	5004761	2009648	0	6873408	2534346	5303211	5004761
13	Furniture, Fixtures & Fittings	25%	10297871	2000135	0	11348006	3317017	82014052	10297871
14	Sports Equipment	50%	172	0	0	372	186	186	172
15	Vehicle	35%	0	1	0	1	0	1	0
16	Lib. Books & Scientific Journals	10%	920458	603871	0	1531312	766666	766666	920458
17	Good Value Assets		0	0	0	0	0	0	0
18	Waste of Air		2000000	0	0	2000000	0	2000000	2000000
Total (A)			173171451	4218788	0	23567051	68337129	170971012	173171451
19	Capital Work in Progress (B)		8211529695	50000000	0	3261529685	0	3261529695	3211529695
Total (C)			0	186158	0	386363	78545	118818	0
Grand Total (A+B+C)			173171451	9272385	0	347723109	4461684	341361445	173171451

Note: The additions during the year include additional from:

Gifted	3415
Project Class	13820031
Minor Account Fund	15750330
Other Funded Fund	11840811
Total	32517561

Asset Management Officer

Finance Officer

W. J. J. J. J.
President

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2016

SCHEDULE 5 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	Amount in ₹	
	Current Year	Previous Year
1. In Central Government Securities	345400000	195700000
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	345583000	195783000
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Asstt. Registrar (Fin.-II)


Finance Officer


Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2016

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

Sl. No.	Funds	Amount in ₹	
		Current Year	Previous Year
1	Misc. Accounts - Govt. Securities	26000000	26000000
2	Publications - Govt. Securities	400000	100000
3	Endowment Fund - Govt. Securities	254600000	134500000
4	Other Earmarked Fund - Govt. Securities	64500000	35100000
5	Endowment Fund - Shares	83000	83000
Total		345583000	195783000

Asstt. Registrar (Fin-I)

Finance Officer

Treasurer

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

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2016

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	—	—

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

Particulars	Schedule	Current Year	Amount in ₹ Previous Year
INCOME			
Academic Receipts	9	10202175556	955976585
Grants / Subsidies	10	4703623481	4902810827
Income from Investment	11	28720318	26777341
Interest Earned	12	12445373	13222694
Other Income	13	80565018	92532495
Minor Period Income	14	—	—
TOTAL (A)		5844660366	5991569972

EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	8582273837	3481940216
Academic Expenses	16	483195923	424903368
Administrative and General Expenses	17	837297033	1133535257
Transportation Expenses	18	3554582	5149419
Repairs & Maintenance	19	188868402	175557757
Finance costs	20	376220	418815
Depreciation	4	290791561	331913994
Expenditure on Grants, Subsidies etc.	21	291954779	238399353
Prior Period Expenses	22	16843799499	—
TOTAL (B)		23522330231	5792316174

Balance being excess of income over Expenditure/ (Expenditure over income) (A - B)

(17677669665)

Transferred to / from Designated Fund

Balance being Surplus/(Deficit) carried to Capital Fund

(17677669665)

Significant Accounting Policies
Contingent Liabilities and Notes to Accounts

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24
Asstt. Registrar (Fin.-II)

Registrar
Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2016

<u>SCHEDULE 7 - CURRENT ASSETS</u>		Amount in ₹	
		Current Year	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		—	—
h) Water supply material		—	—
2. Sundry Debtors :		—	—
a) Others Outstanding for a period exceeding six months		—	—
b) Others		—	—
3. Cash and Bank Balance		—	—
a) With Scheduled Banks :			
-In Current Accounts		—	—
-In Term Deposit Accounts		—	—
-In Savings Accounts		—	—
b) With non-Scheduled Banks :			
-In Term Deposit Accounts		—	—
-In Savings Accounts		—	—
c) Cash Balance in hand (including cheques/drafts) :		983500	1027000
A. Post Office Savings Accounts		—	—
TOTAL		10827860131	10276489001

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

Asstt. Registrar (Fin-III)

Finance Officer

Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2016

Amount in ₹

Current Account		Current Year	Previous Year
I Current Account			
1	8% Amritkar Centre General Fund A/c	8189	11876
2	ICICI Bank A/c	11735597	11231954
3	5th Law Centre II	42824	1146199
4	5th MD I	9934537	60688115
5	5th MD II	6497743	317823
6	5th MD III	18715818	43509862
7	50C Examination A/c	2754253	7358075
8	50C General Fund A/c	764493	6900845
9	Sponsored Project Bank A/c	1632312	2507553
10	Plan Current A/c	13855602	69923526
11	Current A/c of Exempted Fund	3942862	1334039
II Savings Bank Accounts		69881547	193009972
III Term Deposit Accounts			
1	External Candidate Cell A/c	5342691	5001054
2	MC/CEA A/c	4583219	2102730
3	50C Departmental Section A/c	799244	934687
4	50C General Fund A/c	374323706	92624844
5	50C Medical Reimbursement A/c	3422754	7133079
6	Sponsored Project Bank A/c	168135128	186225178
7	Sponsored Fellowship and Scholarship	63090694	52780432
8	Plan Savings A/c	57022884	106542438
9	Savings A/c of Exempted Fund	983370776	518079679
10	CEA Account refundable to UGC	4815	148960
IV Term Deposit Accounts		1990811971	2861803214
1	FDA from Earned Fund	4463586420	3919248578
2	FDA from UGC Refundable A/c	15085000	14400000
3	FDA from A/CER A/c	703553	708892
4	FDA from Social Work A/c	2660353	2660353
5	FDA from Maintenance Grants	830000000	—
6	Sponsored Project Bank A/c	81488376	737030771
7	Sponsored Fellowship and Scholarship	—	27000000
8	FDA from Plan A/c (including margin money)	340675483	2517564597
		8718881113	7220616295

Asstt. Registrar (Prov. II)

Finance Officer

Signature of Treasurer

UNIVERSITY OF DELHI
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31-03-2016

	Current Year	Amount in ₹ Previous Year
SCHEDULE B - OTHER ADVANCES & DEPOSITS		
1. Advances to employees (from amounts borrowed)		
a) Tuition	1,18,71,903	12,03,118
b) Research	10,00,000	—
c) Medical Advances	4,31,874	2,12,020
d) Leave Travel Concession	—	—
e) Other (to be specified)	—	—
2. Loans from advances to employees (Interest bearing)	1,00,00,000	2,00,00,000
a) Working Capital/Construction/Equipment	—	—
b) Other (to be specified)	—	—
3. Advances and other resources recoverable in cash or in kind or for other to be specified	—	—
a) On Capital Account	—	—
b) On Supplies	—	—
c) On University Pension Account	—	—
d) On University Share	—	—
e) On Deposit or Ltd. Share in Charitable Fund etc.	—	—
f) Other Advances and of Financial Type	—	—
g) Other Advances and of Miscellaneous Nature etc.	—	—
h) Other Advances and of Sponsored Projects	—	—
i) Advances from other etc.	—	—
4. Other	—	—
5. Prepaid Expenses	—	—
a) Insurance	—	—
b) Other Expenses	—	—
6. Deposits	—	—
a) Telephone	—	—
b) House Rent	—	—
c) Electricity	—	—
d) A.C.T.R. & equivalent	—	—
e) Other Deposited	—	—
7. Others	—	—
8. Income Account	—	—
a) On Investments from Government/Department Fund	—	—
b) On Investment from A.C.R.U. (not Allocation A/c)	—	—
c) On Investment from A.C.R.U. (Allocation A/c)	—	—
d) On Investment from Sponsored Projects	—	—
e) On Investment from Sponsored Fellowship and Scholarship	—	—
f) On Investment from Fund	—	—
g) On Grants and Advances	—	—
h) On Other (to be specified)	—	—
i) Other - Current Assets receivable from UGC sponsored program	—	—
j) Other - Current Assets receivable from other projects	—	—
k) Other - Current Assets receivable from other projects	—	—
l) Other - Current Assets receivable from other projects	—	—
m) Other - Current Assets receivable from other projects	—	—
n) Other - Current Assets receivable from other projects	—	—
o) Other - Current Assets receivable from other projects	—	—
p) Other - Current Assets receivable from other projects	—	—
q) Other - Current Assets receivable from other projects	—	—
r) Other - Current Assets receivable from other projects	—	—
s) Other - Current Assets receivable from other projects	—	—
t) Other - Current Assets receivable from other projects	—	—
u) Other - Current Assets receivable from other projects	—	—
v) Other - Current Assets receivable from other projects	—	—
w) Other - Current Assets receivable from other projects	—	—
x) Other - Current Assets receivable from other projects	—	—
y) Other - Current Assets receivable from other projects	—	—
z) Other - Current Assets receivable from other projects	—	—
9. Total	66,83,45,111	66,83,45,111

I, the undersigned, certify that the above is a true and correct statement of the assets and liabilities of the University of Delhi as at the end of the financial year 2015-16.


 Anil K. Gupta (P.T.O.)
 201


 Anil K. Gupta
 Professor

UNIVERSITY OF DELHI
 SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2014

SCHEDULE - 8 ACADEMIC RECEIPTS		Current Year		Previous Year	
FEE RECEIPTS					
Academic					
1. Tuition fee	12748817		11270734		
2. Admission fee	870479		2976888		
3. Freshment fee	60007238		62061132		
4. Library admission fee	748328		738729		
5. Laboratory fee	82178		114460		
6. Sports and Student Association fee	10855028		8081160		
7. Computer fee	219000		219000		
8. Arts & Craft fee	—		—		
9. Registration fee	16150		—		
10. School fee	—		—		
11. Other fees	145940771		15648032		
Total (A)	26181153		27103847		
Extracurricular					
1. Admission Test fee	—		—		
2. Annual Examination fee	400072188		79612785		
3. Minor exam, Freshment fee	54018190		15541880		
4. Entrance Examination fee	8001773		4504116		
Total (B)	71541284		84661901		
Other fees					
1. Identity card fee	—		—		
2. Photo/Identification fee	—		—		
3. Medical fee	—		—		
4. Transportation fee	—		—		
5. Other fee	—		—		
Total (C)	0		0		
State of Rajasthan					
1. Fee of admission forms	—		—		
2. Fee of library and Question Paper, etc.	14005460		16104413		
3. Fee of prospectus including admission forms	1605540		18004017		
Total (D)	16245460		19908430		
Other Academic Receipts					
1. Registration fee for workshops, programmes	—		—		
2. Registration fees (Academic Staff College)	—		—		
Total (E)	0		0		
GROSS TOTAL (A+B+C+D+E)	103778445		91577685		

Asst. Registrar (Fees)

Finance Officer

University Officer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2024

SCHEDULE 10. GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Amount in ₹

Particulars	Plan	UGC	Total Plan	Non Plan UGC	Current Year Total	Previous Year Total
	Plan	Specific Schemes				
Balance B/f	7156385397		7156385397		7156385397	7346100930
Add: Receipts during the year	526138355	0	526138355	4218479606	4844607555	4500890199
Total	7682513752	0	7682513752	4239479606	12021992758	12059971229
Less: Refund to UGC balance			0		0	0
Less: Utilized for Capital expenditure (A)	90161873	0	90161873	81536528	171808007	347804075
Balance	7591150879	0	7591150879	4237944078	11800092851	12059196254
Less: Utilized for Revenue Expenditure (B)	445681408	0	445681408	4257942072	4708623481	4901810857
Balance C/F (C)	7146469470	0	7146469470	0	7146469470	7156385397

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

Asstt. Registrar (Pg.-II)

Financial Officer



 Financial Officer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2016

SCHEDULE 11. INCOME FROM INVESTMENTS	Earmarked/Endowment Funds		Other Investments		Amount in ₹
	Current Year	Previous Year	Current Year	Previous Year	
1. Interest					
a. On Government Securities	—	—	—	—	—
b. Other Bonds/Debentures	—	—	—	—	—
2. Interest on Term Deposits	183715616	344586634	18720318	26777541	
3. Income accrued but not due on Term Deposits/Interest bearing advances to employees.	—	—	—	—	—
4. Interest on Saving Bank Accounts	21116350	23520041	—	—	—
5. Others (Specify)	—	—	—	—	—
Total	404835966	368400675	18720318	26777541	
Transferred to Earmarked/Endowment Funds	404835966	368400675			

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

Asstt. Registrar (Fin.)

Finance Officer

Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2018

SCHEDULE 12 - INTEREST EARNED	Amount in ₹	
	Current Year	Previous Year
1. On Savings Accounts with scheduled banks	12445873	13222694
2. On Loans		
a. Employee/Staff	—	—
b. Others	—	—
3. On Debts and Other Receivables	—	—
Total	12445873	13222694

Asstt. Registrar (Reg.-II)

Finance Officer

Treasurer

Note:

1. The amount against item 1, in respect of Bank Accounts of Earned/Endowment Funds is dealt with in Schedule 13 (First Part) and Schedule 2.
2. Item 2(a) is applicable only if Revolving Funds have not been constituted for such advances.

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2016

SCHEDULE 13- OTHER INCOME

	Current Year	Previous Year
A. Income from Land & Building		
1. Rent from building/land etc.	4397265	1375393
2. Service fee	11347017	9526158
3. Hire Charges of Auditorium/Play ground/Convention Centre, etc.	—	—
4. Pharmacy charges recovered	—	—
5. Water charges recovered	—	—
Total (A)	15744282	21279411

B. Sale of Institute's publications

C. Income from holding events

1. Gross benefits from annual function/sports carnival	—	—
Less: (Direct expenditure incurred on the annual function/sports carnival)	—	—
2. Gross Receipts from fees	—	—
Less: (Direct expenditure incurred on the fees)	—	—
3. Gross Receipts for educational tour	—	—
Less: (Direct expenditure incurred on the tour)	—	—
4. Others (to be specified and separately disclosed)	—	—

Total (C)

D. Others

1. Income from consultancy	20965	190797
2. RTI fee	—	—
3. Income from equity	7650	8200
4. Sale of application form (prepayment)	879624	8542202
5. Sale: receipts (Sale of transfer form, waste paper, etc.)	—	—
6. Profit on Sale/Disposal of Assets	—	—
a) Owned Assets	—	—
b) Assets received free of cost	—	—
7. Grants/Donations from Institutions, Voluntary Bodies and International Organizations	31579859	31502492
8. Health Centre Contribution	12930448	10408400
9. Leave Salary & Pension Contribution	54592130	108999991
10. Others (Specify)	—	—

Total (D)

GRAND TOTAL (A+B+C+D)

80641018	82832495
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Asst. Registrar (Fin)

Finance Officer

(27)


 Anupam Singh
 Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2016

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	—	—


Asstt. Registrar (Fin-II)


Finance Officer


Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2016

SCHEDULE - 15 STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Amount in ₹

Particulars	Current Year		Total	Previous Year		Total
	Plan	Non-Plan		Plan	Non-Plan	
a) Salaries and Wages						
Teaching staff	46679059	1289118542	1335797608	71341214	1177706402	1249048116
Non-Teaching staff	16918121	889213446	906126568	14278438	818284283	832562721
Lower Subordinate staff	—	251568833	251568833	75025	231103892	23186917
b) Allowances and Bonus	—	4147622	4147622	—	4701566	4701566
c) Contribution to Provident Fund	0	4641093	4641093	2178412	4874551	7052963
d) Contribution to other funds (specify):	—	—	0	—	—	0
e) Staff Welfare Expenses (Lives)	—	2106092	2106092	—	950609	950609
f) Retirement and Terminal Benefits	1926265	185572237	1867498508	—	955278556	955278556
g) LTC facility	0	20805922	20805922	61710	29131306	29193016
h) Medical facility	—	126404323	126404323	—	102041852	102041852
i) Children Education Allowance	327900	12112051	12639951	45000	11509925	11554925
j) Honorarium	462580	46974737	47437317	245660	57883313	57828973
k) Others	—	—	0	—	—	0
Total	69308927	4512964905	4582273832	88903955	3393016257	3481940216

Asstt. Registrar (Fin-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2016

SCHEDULE 1 - CAPITAL FUND			Amount in ₹	
	Current Year		Previous year	
Balance at the beginning of the year	6990180640		6517073034	
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 utilised for capital expenditure	—		—	
(a) Plan Accounts	90362873		133193972	
(b) Non-Plan Accounts	81530928		114607101	
Assets Purchased out of Earmarked Funds	171899801		347801075	
(a) Miscellaneous Accounts	—		—	
(b) Other Earmarked Funds	15750330		7819228	
Assets Purchased out of Sponsored Projects, where ownership vests in the institution	52850925		8741780	
Assets Donated/Gifts Received	2415		629	
Assets of Project Closed	23020201		11195469	
Other Additions	—		2757	
	—		11196855	
Less: Adjustment related to Earmarked Fund	—		—	
W.D.V. of Assets disposed off during the year	—		—	
Excess of Income over expenditure/(Excess of Expenditure over Income)	(1483734)		(1200000)	
Transferred from the Income & Expenditure Accounts	(1707766966)		(199333798)	
Balance at the year end	10424548997		6990180640	


Finance Officer


Asstt. Registrar (Fin.-II)


Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2016

SCHEDULE 15 A - EMPLOYEES RETIREMENT AND TERMINAL BENEFIT

	Pension	Gratuity	Leave Encashment	Total
Closing Balance at on 01.04.15	14850709262	1046844910	946245327	16843794499
Addition : Capitalised value of Contributions Received from other Departments	-	-	-	0
Total (A)	14850709262	1046844910	946245327	16843794499
Less: Actual Payment during the Year (B)	823855713	117353153	88246353	102955217
Balance Available on 31.03.16 : c (A-B)	14026853549	909491759	857500974	15793846282
Provision required on 31.03.16 as per Actuarial Valuation (C)	13512616630	1086496993	1015840343	17620159966
A. Provision to be made in the Current year (D-C)	1490793081	177207234	158339159	1821399484
B. Contribution to New Pension Scheme	-	-	-	10982553
C. Medical Reimbursement to Retired Employees	-	-	-	-
D. Travel to Home town on Retirement	-	-	-	-
E. Deposit Linked Insurance Payment	-	-	-	18009
TOTAL (A+B+C+D+E)	1490793081	177207234	158339369	1865572237

Notes:

1. The total (A+B+C+D+E) in this sub schedule will be the figure against Retirement and Terminal Benefit in Schedule 15.
2. Items B, C, D & E will be accounted on accrual basis and will include bill/ preferred but outstanding for payment on 31/3/16.

Asstt. Registrar (Fin-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2016

Amount in ₹

SCHEDULE 16 - ACADEMIC EXPENSES	Current Year		Total	Previous Year		Total
	Plan	Non Plan		Plan	Non Plan	
a) Laboratory Expenses	31846309	16128832	48075191	17889414	15756564	33645978
b) Field work/Participation in Conferences	—	—	0	222023	—	222023
c) Expenses on Seminars/Workshops	2852612	6476681	9329493	3820730	3163120	6984030
d) Award and Scholarships	130797570	932865	131730415	—	531862	531862
e) Academic Expenses	34865	1262481	1297346	—	349242	349242
f) Payment to visiting faculty	—	—	0	78641	—	78641
g) Examination	—	286948598	286948598	102199	272065556	272197755
h) Refund of Fees	—	892870	892870	—	940618	940618
i) Entrance Exam	—	—	0	—	14905670	14905670
j) Student Welfare Expenses	—	—	0	—	—	0
k) Admission Expenses	—	—	0	—	—	0
l) Convocation Expenses	899017	—	899012	2106118	—	2106118
m) Publications	—	—	0	90753660	—	90753660
n) Stipend/Grants-sum-merit scholarship	—	—	0	540771	—	540771
o) Subscription Expenses	4122998	—	4122998	—	—	0
p) Others (specify)	—	—	—	—	—	—
TOTAL	170553426	312742497	483295923	114013536	310887832	424901368

Asstt. Registrar (Reg-III)

Finance Officer

Shripad
Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2019

Amount in ₹

SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES	Current Year		Total	Previous Year		Total
	Plan	Non-Plan		Plan	Non-Plan	
A Infrastructure						
a) Electricity and Power	289653747	289653747	289653747	—	283299907	283299907
b) Water Charges	73511837	73511837	73511837	131271	53467049	53467222
c) Insurance	0	0	0	—	—	0
d) Rent, Rates and Taxes (excluding property tax)	39380722	39380722	39380722	—	34614660	34614660
B) Communication	0	0	0	—	—	0
e) Postage and Telephone	74858	12028018	12102876	23110	1111210	1134320
f) Telephone, Fax and Internet Charges	0	0	0	—	—	0
g) Connectivity Expenses	57348535	57348535	57348535	—	30242959	30242959
C) Others	0	0	0	—	—	0
h) Printing and Stationery (consumption)	7441265	75467942	82909207	4543565	30058526	34702191
i) Traveling and Conveyance Expenses	4054839	11596071	16650910	42781527	17266777	60048304
j) Hospitality	1369799	1369799	1369799	—	—	0
kl) Auditors, Remuneration	0	0	0	—	436396	436396
l) Legal & Professional Charges	11357130	11357130	11357130	2247	4428303	4428306
m) Advertisement and Publicity	5530	2948457	2948987	47316	5272995	5320305
n) Magazines & Journals	420142	50487837	50907979	6760216	73773465	80533481
o) Watch & Ward Expenses	702136	57445318	58147454	—	57477079	57477085
p) House Keeping Expenses	41760093	41760093	41760093	—	25236503	25236503
q) Games & Sports	0	10593937	10593937	—	892247	892247
r) Medical Expenses	47276	64619679	64666955	—	56717741	56717741
s) Other/Contingency	1896115	52577454	54473569	43291158	28417813	62210972
TOTAL	144329753	818367280	962697033	89727701	104190751	1131635252

Asstt. Registrar (Fin.)

Finance Officer



Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2016

Amount in ₹

SCHEDULE - 18 TRANSPORTATION EXPENSES	Current Year		Total	Previous Year		Total
	Plan	Non Plan		Plan	Non Plan	
1 Vehicles (owned by institution)	—	—	0	—	—	0
a) Running expenses	—	—	0	—	—	0
b) Repairs & maintenance	—	—	0	—	—	0
c) Insurance expenses	—	—	0	—	—	0
2 Vehicles taken on rent/lease	—	—	0	—	—	0
a) Rent/lease expenses	—	—	0	—	—	0
3 Vehicle (Taxi) hiring expenses	2777759	876823	3654582	3297500	1851919	5149419
Total	2777759	876823	3654582	3297500	1851919	5149419

Asstt. Registrar (Fin)

Finance Officer

Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2016

Amount in ₹

SCHEDULE - 19: REPAIRS & MAINTENANCE	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Buildings:						
b) Furniture & fixtures:	22853	146437703	146437703	3138873	139033133	144171006
c) Plant & Machinery	8784428	2835277	2835277	285183	8002254	9287437
d) Office Equipment		18788010	27672438	—	10600045	10600045
e) Computers	4873587		0	294832	—	294832
f) Laboratory & Scientific equipment		245507	4875557	1737668	—	1737668
g) Audio Visual equipment			0	—	—	0
h) Cleaning Material & services			0	—	—	0
i) Book binding charges			0	—	—	0
j) Gardening	32425	4852402	4884827	—	5112409	5112409
k) Estate Maintenance			0	—	—	0
l) Vehicles		1812246	1812246	—	1897540	1897540
m) Others (Specify)		—	—	—	—	0
Total	13815263	175071138	188886402	20110246	165847911	175957752

[Signature]
Asstt. Registrar (Fin. II)

[Signature]
Finance Officer

[Signature]
TREASURER

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2016

		Current Year			Previous Year		Amount in ₹
SCHEDULE - 20 FINANCE COSTS		Plan	Non Plan	Total	Plan	Non Plan	
a)	Bank Charges	195475	180745	376220	190016	228799	418815
b)	Others (specify)	—	—	—	—	—	—
Total		195475	180745	376220	190016	228799	418815

Asstt. Registrar (Fin-II)

Finance Officer

Treasurer

(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.

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2016

SCHEDULE - 21 Expenditure on Grants, Subsidies etc.	Current Year		Previous Year		Total
	Plan	Non Plan	Plan	Non Plan	
a) Provision for Bad and Doubtful Debt/Advances	—	—	—	—	—
b) Irrecoverable (Refused) Writings etc.	—	—	—	—	—
c) Grants/Subsidies to other Institutions/Organisations	170100806	112853973	291854779	131419002	106980351 238399353
d) Others (specify)	—	—	—	—	—
Total	170100806	112853973	291854779	131419002	106980351 238399353

Asstt. Registrar (Prog-II)

Finance Officer

Treasurer

Notes:

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

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2016

SCHEDULE 22: PRIOR PERIOD EXPENSES

Amount in ₹

Particulars	Current Year			Previous Year	
	Plan	Non Plan	Total	Plan	Non Plan
1 Establishment expenses	0	16843789489	16843789489	—	—
2 Academic expenses	—	—	—	—	—
3 Administrative expenses	—	—	—	—	—
4 Transportation expenses	—	—	—	—	—
5 Repairs & Maintenance	—	—	—	—	—
6 Other expenses	—	—	—	—	—
Total	0	16843789489	16843789489	—	0

Assit. Registrar (Fin.-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI

SCHEDULE 23: FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2016

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, Royalty, 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 are accounted for on cash basis and interest on investments is accounted for on accrual basis.
- c. Interest bearing advances to staff for House Building, Purchase of Vehicles and Computers is accounted on accrual basis every year, though the actual recovery of interest starts after the full repayment of the principal.

3 Fixed Assets and Depreciation :

- a. Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and 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. ₹ One per asset.
- 3.1 Gifted / donated assets are valued at a nominal value i.e. ₹. 1/- (One) per asset. They are set up by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets.
- 3.2 Stocks received as gift are valued at a nominal value i.e. ₹. 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/reductions from the fixed assets, no depreciation is charged.

3.5 Assets created out of Endowment Funds and Funds of Sponsored Projects 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 temporarily 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. Further there is no amount incurred during the financial year on Patent. The rate of depreciation is provided @ 25% on written down value method.

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2016

SCHEDULE 1 - DESIGNATED/ earmarked/ NDOUMENT FUNDS

Amount in ₹

Particulars	Funds wise breakdown					Current Year	Previous Year
	Misc A/c	Publication	Endowment Funds	Admission Processing Charge	Other Earmarked		
A.							
a) Opening balance	187254834	4761993	57344403	96382	187254832	492175326	432041663
b) Addition during the year	0	—	—	—	0	0	14481297
c) Income from investments made of the funds	17971387	266188	19818771	0	71218713	720254149	196157318
d) Income from investments made of the funds	16457841	66202	11567583	0	85373737	113465367	148723116
e) Income from investments made of the funds	5066987	18771	1372742	1823	1661883	21136740	23520941
f) Income from investments made of the funds	104127109	339	8411888	0	20641813	827985330	513138797
g) Other addition (Specify nature)	732876628	5135490	717848593	18895	669355515	6148556766	6346413422
Total(A)							
	732876628	5135490	717848593	18895	669355515	6148556766	6346413422
B.							
Utilisation/Expenditure towards objectives of funds							
i) Capital Expenditure	15700000	—	—	—	53850073	68661253	16501008
ii) Revenue Expenditure	44001296	29	18516475	8885	450879718	725510908	402081446
Total(B)	60394126	29	18516475	98895	708730638	792127163	418659154
Closing balance at the year end (A-B)	670522502	5135461	697550118	0	1881824520	5357431603	4921753268

Represented by

Cash And Bank balances	29400800	—	—	—	—	39400800	1334039
Current Accounts	47266474	1669259	—	—	—	14117076	511079815
Saving Accounts	16000000	400000	—	—	—	14500000	185700000
Investments	385220238	3000000	—	—	—	443658010	301860574
Fixed Deposit	11881432	66202	—	—	—	119198179	117298553
Investment secured but not due	0	—	—	—	—	82000	82000
Shares	0	—	—	—	—	0	—
Other loan & Advances	8583518	—	—	—	—	2851047	66766413
Loan from UDF to Affili	0	—	—	—	—	50000000	—
LC Margin	0	—	—	—	—	0	—
Financially Provisions	—	—	—	—	—	54097401	841000
TO's refundable	0	—	—	—	—	1038035	811254

Total	670522502	5135461	697550118	0	1881824520	5357431603	4921753268
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For
 Asstt. Registrar (Pg-III)

(Signature)
 Finance Officer

(Signature)
 Treasurer

4.2 Electronic Journals: The amount spent on E- Journals are treated as revenue expenditure in the year the amount is incurred.

4.3 Expenditure on acquisition of software has been separated from computer and peripherals. Since, the rate of obsolescence in respect of software is very high, the rate of depreciation is provided @ 40% on written down value method w.r.t. 1st April, 2014.

5 Stocks: Expenditure on purchase of stores and spares, Loose Tools, Building Material, Electrical Material, Laboratory chemicals, consumables, glassware, publications, stationery and water supply material is accounted for as revenue expenditure in the year of purchase.

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. The actual payments of Pension, Gratuity and Leave encashment are debited in the Accounts to the respective provisions. The provision for the previous years has been shown as prior period expenses by debiting income and expenditure account and crediting the respective provision.

7 Investments : All investment are stated at cost.

8 Earmarked/ Endowment Funds : The Earmarked Fund consisting of Corpus Fund, Other funds, Housing Building Funds, Conveyance Fund (including computer advances) 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, debentures and bonds and term deposit with Banks. The income from investment/ advances (house building, conveyance and computer) 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. The assets created out of earmarked fund where the ownership vests in the institutions, are merged with the assets of the institutions by crediting an equal amount to Capital Fund. The balance in respective funds is carried forward and is represented on the assets side by the balance at bank, investment and accrued interest.

8.1 The income and expenditure of Earmarked/Endowment funds are accounted for on cash basis. 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, 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. 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) government grant and grant from UGC are transferred to the capital fund.

9.3 Government and UGC grants for meeting Revenue Expenditure (on accrual basis) are treated to the extent utilized 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 the earmarked funds for junior research fellowship funded 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 Institution 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 as 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.

Asstt. Registrar (R-11)

Finance Officer

Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2016

Schedule 24: Contingent Liabilities and Notes on Accounts

1 Contingent Liabilities :

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.

2 Capital Commitments (Capital Works in Progress)

Capital Works in Progress includes the amount paid by University till 31st March 2016 towards construction of the following Projects

I Construction of stadium for Common Wealth Games	₹ 311,19,50,850
II Construction of 1500 seated Rajiv Gandhi Girls Hostel for under graduate and Post graduate students at Dhaka North Campus	₹ 74,72,81,869
III Construction of 70 "C" type flats at Dhaka	₹ 9,38,20,926
IV Other Projects From Earmarked/ Endowment Fund	₹ 12,28,72,429

3 Fixed Assets :

3.1 Addition in the year to Fixed Assets in Schedule 4 include assets purchased out of plan funds Rs.8,03,62,873/- Non plan Funds Rs. 8,15,36,928/- and Earmarked/Endowment Fund Rs.6,86,01,255/- sponsored projects closed 2,39,20,291/- and Library Books and other assets of the value of Rs.2,415/- (at nominal value of Rs. 1/- per assets) gifted to the institutions. 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 31st March 2016 from plan, non-plan funds, and other funds, and the depreciation on those additions respectively has been exhibited distinctly in sub schedule A B & 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, build & used by the institutions, as Project contracts includes stipulations that all such Assets purchased out of Project funds will remain the property of Sponsors.

4 Patents :
An Accounting Policy in respect of Expenditure on Patents was evolved for the first time during the financial year 2013-14.

5 Deposit Liabilities :
There is no amount of earned money deposit & security deposit which has been transferred to Revenue Account.

6 Expenditure in Foreign currency :
Transaction denominated in Foreign Currency at the exchange rate prevailing at the date of payment/realization.

7 Current Assets, Loans & Advances and Deposits :

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

6.2 The Loans & Advances shown in the asset side of the Balance Sheet does not include, advances pertaining to periods up to 31st March 2008, are still outstanding for final statement. These advances were charged to the respective head of account at the time of release of advance.

8 Bank Balances :
The Details of Balances in Savings Bank Accounts, Currents Accounts, & Fixed Deposit Accounts with Banks are enclosed as attachment 'A' to the schedule of current assets.

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

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

11 Schedule 1 to 24 are annexed to & form an integral part of the Balance Sheet as on 31st March 2016 and The Income & Expenditure Account for the year ended 31st Mar 2016.

12 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 2015-16 have been attached, to the University's Accounts.

13 Salaries:

The expenditure on salary is for the period from March 2015 to February 2016. No provision is made towards salary for the month of March 2016.

14 Halls & Hostel:

As Hall & Hostel 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.

15 Delhi University Press:

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

16 The Change of Accounting Policy During the financial year 2014-15:

Asst. Registrar (Fin-II)



Finance Officer



Treasurer



UNIVERSITY OF DELHI RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016

Annexure to B

RECEIPTS		Current Year	Previous Year	PAYMENTS		Current Year	Previous Year
I. Opening Balance				I. Expenses			
a) Cash Balance		—	—	a) Establishment Expenses		8803017365	8487040218
b) Bank Balance		—	—	b) Academic Expenses		4481795523	4249011848
II. In Current Accounts		2200099872	178222437	c) Administrative Expenses		814065127	1144955744
a) In Saving Account		2881885738	3195004118	d) Transportation Expenses		24045382	3459818
b) In Current Accounts		1219645295	882804884	e) Supplies & Materials		188844405	179517917
III. Grants Received		—	—	f) Travel Expenses		170220	418815
a) From Government of India		—	—	g) Expenditure on Grant		281254779	218799851
b) From State Governments		—	—	h) Other Expenditure		—	—
IV. From UGC		—	—	II. Payments against Sanctioned/Endowment Funds		733570888	40284671
(I) Grant for Capital Expenditure (New Plan)		81038938	—				
(II) Grant for Revenue (Current Plan)		4257981071	—	III. Payments against Sponsored Projects/Schemes		661454476	866718072
Less: Advance Grant received		—	4338476006	IV. Payments against Sponsored Projects/Schemes		383381881	86164721
(I) From other sources (Refund)		—	—				
(II) Grants for capital & revenue exp/ to be shown separately if available		—	—	V. Payments against PFR Accounts		—	—
VI. Academic Receipts				VI. Investments and Deposits made			
a) Fees and Subscriptions		1015160418	917972348	a) Out of Sanctioned/Endowment		145970000	—
b) Sale of Publications		34005440	18004317	b) Out of own funds (Investments - Other)		—	—
VII. Receipts against Sanctioned/Endowment Funds		823905350	714380552	VII. Term Deposits with Scheduled Banks		—	—
VIII. Receipts against Sponsored Projects/Schemes		644130046	118840745	VIII. Expenditure on Fixed Assets and			
IX. Receipts against PFR		251258797	96915311	a) Fixed Assets		200271737	159544400
X. Receipts against Sponsored relationships and Institutions		3488888	12758779	b) Capital Works - in Progress		10000000	5007129

[Signature]
Asstt. Secretary (Fin-4)

[Signature]
Finance Officer

[Signature]
Finance Officer

VIII. Estimated/Disbursed Funds		b. Refunds of Grant	
i) Plan Accounts	242502145	272282009	
ii) Special Projects	242509140	155320007	
iii) Sponsored Fellowship & Scholarships	46812475	44801331	
	1876800	839412	
ix) Interest received on			
a) Bank Deposits	18775318	40220005	
b) Loans and Advances	—	—	
c) Savings Bank Accounts	1448973	—	
x) Investments received	—	—	
xi) Term Deposits with Scheduled			
bonds received	—	—	
xii) Other Income (including Prior Period Items)	8042018	42821493	
xiii) Deposits and Advances			
a) Federal Advance	8722780	8793714	
b) LTC Advance	0	8751811	
c) Medical Advance	0	801200	
d) Personnel Advance	9042007		
iv) Miscellaneous Receipts including Statutory Receipts	182001734	5828998	
ix) Any Other Receipts	1220005	1941973	
TOTAL	1878484718	1788342973	
		TOTAL	
		1878484718	1788342973


 Anil Singh


 Anil Singh


 Anil Singh

UNIVERSITY OF DELHI
PROVIDENT FUND ACCOUNT
BALANCE SHEET AS AT 31st MARCH 2018

Amount	Liabilities	Amount	Amount	Assets	Amount
	GPF				
2868624063	Opening Balance	3065286213	1138345000	Investment (Bonds)	1167800000
471623710	Add: Subscriptions in the year	481646120	2541533706	Deposits Accounts (FD)	2810000000
244612974	Add: Interest Credited	267517470	270972894	Interest Accrued as on 31.03.2018	230416002
(611766232)	Less: Advances/Withdrawal	(507133868)			
(8602)	Less: Adjustment relating to Previous yr.	(14724)			
3065286213	Closing Balance	3307304110			
	CPF				
683177783	Opening Balance	682906444		Bank Balances with SBI Bank in Saving Accounts	
61644891	Add: Subscriptions & Contribution repayment of advance in the year	58708641	35770917	GPF Ac No: 10851298435	37125058
55504241	Add: Interest Credited	60097341	16610696	CPF Ac No: 10851299457	40968995
(117421571)	Less: Advances/Withdrawal/Final settlement	(100160893)			
-	Less: Adjustment relating to Previous Year (93432+10)	(92462)			
682905444	Closing Balance	701457091			
	Interest Reserve				
236995971	Opening Balance	284038758			
28341787	Add: Excess of Income over Expenditure	20810056			
264038758	Closing Balance	284048814			
4012233415	TOTAL	4293410015	4012233415		4293410015

DEPUTY REGISTRAR (FIN.)

FINANCE OFFICER

TREASURER

(48)

UNIVERSITY OF DELHI

PROVIDENT FUND ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2016

(Amount / Rs.)

Amount 31/03/15	Expenditure	Amount 31/03/16	Amount 31/03/15	Income	Amount 31/03/16
	Interest Credited to:				
246612974	GPF Account	267517470	373811182	Interest earned on Investment	387678481
55504241	CPF Account	60097341	147096390	Add: Interest accrued during the year 2015-16	125812577
			6802	Add: Adjustment related to previous year	108166
				(GPF A/c 14724 + CPF A/c 63442)	
3217	Bank Charges	4978	(190391955)	Less Interest secured for the year 2012-13,	(176268379)
	(GPF A/c 3852 + CPF A/c 1126)			2013-14, 2014-15 but realized during the year	
28341787	Excess of Income over Expenditure	20810058		2015-16	
330462218	Total	348229845	330462219	Total	348229845

DEPUTY REGISTRAR (FIN.)

FINANCE OFFICER

TREASURER

(45)

RESEARCH DESIGN AND METHODS

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2016

Abstract

[illegible]

1. The name of Columns 1 & 2 will appear in the opening balance in the column "Endowment Funds" in Schedule L of Estimated Funds forming part of the Balance Sheet.
2. The total of Col. 3 should normally be less than the total of Col. 2, 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 signed any of the Endowment Fund.
4. The debit balance should appear in the Assets side of the Balance Sheet as "Unrealised" in Schedule L (Assets) & Deposits.

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Introduction

W. H. Anderson
The President

UNIVERSITY OF DELHI

PROVIDENT FUND ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2015-16

Receipts	Amount	Payments	Amount
Opening Balance as on 01/04/15			
CPF A/c No. 10851298435	35770617	CPF Adv./Withdrawal/Final Settlement	507133959
CPF A/c No. 10851298457	16610898	CPF Adv./Withdrawal/Final Settlement	100160893
CPF Subscription	481846120	Investment during the year	3462300000
CPF Subscription & University Contribution	58708841	Bank Charges (CPF A/c 3852 + CPF A/c 1126)	4978
Investment Encashed	3164328706	Closing Balance	37125058
Interest Received	397875481	CPF A/c No. 10851298435	48088905
CPF A/c No. 10851298457		CPF A/c No. 10851298457	
TOTAL	4154793763	TOTAL	4154793763

(Amount / Rs.)

DEPUTY REGISTRAR (FIN.)

FINANCE OFFICER

TREASURER

(50)

UNIVERSITY OF DELHI

NPS TIER-I ACCOUNT

BALANCE SHEET AS AT 31st MARCH 2016

						(Amount / Rs.)
Amount	Liabilities	Amount	Amount	Assets	Amount	
	NPS Tier-I Account					
365981	Opening Balance	365981	2156294	Investment	2422000	
63145932	Add: Sub+U, Contribution	79694147	7963	Interest accrued but not due	73633	
-	Add: Excess Receipt (Remittance)	7810	3321	Balance at Bank Saving A/c	11970	
(63145932)	Less: Transferred to NSDL	(79694147)				
1654856	Excess of Income over Expenditure	1872487				
	Balance as on 01.04.2015					
217631	Add: During the year	261526				
2238468	TOTAL	2507803	2238468	TOTAL	2507803	

DEPUTY REGISTRAR (FIN.)

FINANCE OFFICER

TREASURER

(51)

UNIVERSITY OF DELHI

NPS TIER-I ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2015-16

		(Amount / Rs.)			
Amount	Expenditure	Amount	Amount	Income	Amount
1486	Bank Charges	1452	2391804	Interest received on Investment	1940687
217631	Excess of Income over Expenditure	261525	(1987600)	Less: (i) Interest pertain to GPF A/c (on Bonds)	(1621725)
			(133709)	(ii) Interest pertain to GPF A/c (on F.O)	(48864)
			(131434)	(iii) Interest Accrued 31/03/16	(79853)
			79853	Add: Interest Accrued but not due	73833
219097	TOTAL	262977	219097	TOTAL	262977

DEPUTY REGISTRAR (FIN.)

FINANCE OFFICER

TREASURER

(52)

UNIVERSITY OF DELHI
NPS TIER-I ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2015-16

Receipts	Amount	Payments	Amount
Opening Balance as on 01/04/2015	3321		
NPS Tier-I Account			
Own Subscription & University Contribution	79694147	Investment	2422000
Interest Received on Investment (NPS)	202239	Withdrawal/Refund to NSDL	79694147
Interest on Bonds pertains to GPF A/c	1621726	Excess remittance refunded	9724
Interest on F.D. pertains to GPF A/c	48964	Interest on Bonds transferred to GPF A/c	1621726
Interest on Saving Bank A/c	66758	Interest on FD transferred to GPF A/c	48964
Investment Encashed (F.D.)	2156294		
F.D. maturity (principal) amount pertains to GPF A/c	533706	FD maturity (principal) amount transferred to GPF A/c	533706
Bonds maturity amount pertains to GPF A/c	24845000	Bonds maturity amount transferred to GPF A/c	24845000
Excess Receipt (remittance) - (9724+7810)	17534	Bank Charges	1452
		Closing balance as on 31.03.2016	11970
TOTAL	109189689	TOTAL	109189689

DEPUTY REGISTRAR (FIN.)

FINANCE OFFICER

TREASURER

(53)


UNIVERSITY PRESS

BALANCE SHEET AS AT 31st MARCH 2016

FUNDS & LIABILITIES	CURRENT YEAR	PREVIOUS YEAR
	Rupees	Rupees
1. <u>Capital</u>	3,996,503.00	4,046,372.00
2. <u>Current Liabilities :</u>		
(a) Deduction from Salary Bills	1,018,671.00	942,058.00
(b) Bills Payable	605,322.00	3,565,340.00
(c) Advance for work to be done	130,000.00	130,000.00
(d) Inter Bank Transfer	17,395,492.00	17,395,492.00
(e) Loan from UFD	10,000.00	10,000,000.00
(f) Earnest Money	50,500.00	50,500.00
TOTAL	23,206,488.00	36,129,762.00

ASSETS	CURRENT YEAR	PREVIOUS YEAR
	Rupees	Rupees
1. Machinery, Furniture & Equipments	328,141.00	392,307.00
2. Amount Receivable	20,845,348.00	25,708,119.00
3. <u>Stock In Hand</u>		
(a) Raw Material	1,128,533.00	811,364.00
(b) Finished Goods	49,850.00	25,405.00
4. Work in Progress	365,000.00	1,277,000.00
5. Cash in Bank	482,316.00	7,730,739.00
6. Festival Advance	6,300.00	4,400.00
7. Permanent Assets	1,000.00	1,000.00
8. Advances	Nil	179,428.00
TOTAL	23,206,488.00	36,129,762.00


Store Keeper


O.S.D.
University Press

UNIVERSITY PRESS

PROFIT & LOSS ACCOUNT FOR THE YEAR 2015-2016

Particulars	Current Year	Previous Year	Particulars	Current Year	Previous Year
1. To Opening Stock :			1. (By) Closing :		
(a) Raw Materials	811,364.00	1,103,268.00	(a) Income from Printing and Binding	22,341,971.00	27,677,584.00
(b) Finished Goods	25,405.00	81,535.00			
2. To Work in Progress	1,277,000.00	769,000.00			
3. To Pay and Allowances :			2. By Closing Stock :		
(a) L.T.C.	7,673,567.00	7,839,317.00	(a) Raw Materials	1,128,533.00	811,364.00
(b) Tuition Fees	353,469.00	162,581.00	(b) Finished Goods	49,850.00	25,405.00
(c) Bonus	57,000.00	38,750.00			
(d) Medical Re-Imbursement	44,902.00	51,810.00			
4. To Purchase of Raw Materials	266,018.00	544,500.00			
5. To Misc. Contingent Exp.	5,964,643.00	7,338,525.00	3. By Work in Progress	385,000.00	1,277,000.00
6. To Rate, Rent and Taxes	66,364.00	58,852.00			
7. To Work Done Through Outside Agency	8,025.00	10,018.00			
8. Depreciation	7,853,920.00	8,112,808.00	4. By Loss for this year	5,290.00	Nil
(a) Machinery, Furniture & Equipment					
(b) Profit	50,872.00	110,780.00			
	Nil	3,458,001.00			
TOTAL	23,890,644.00	29,791,353.00	TOTAL	23,890,644.00	29,791,353.00

Store Keeper

O.S.D.

University Press

(55)

UNIVERSITY OF DELHI

DELHI UNIVERSITY PRESS A/C NO. 10851295354

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2016

Amount in ₹

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
I Opening Balance			I Expenses		
Bank Balance	7730739	1364664	Establishment Expenses	6033541	6423573
Deposit in Bank	—	—			
II Receipts from Printing & Binding work	27160163	18114135	II Other Administrative Expenses		
			Expenditure	16449758	13360835
III Deductions/Recoveries	3333066	3832733			
Festival Advance	12600	15300	Festival Advance	14500	18000
			Reimburse	3256453	3889885
Loan Received From UDF	—	10000000	Loan Refund to UDF	10000000	—
Other receipts	—	—			
Interest on F.D.F's	—	—	Earnest Money	0	5000
			III Closing Balance		
			Bank Balance	482316	7730739
Total	38236568	33426832		38236568	33426832

Asstt. Registrar (FIN-II)

(56)

Finance Officer

Treasurer

UNIVERSITY OF DELHI HALLS AND HOSTELS

BALANCE SHEET AS AT 31st MARCH, 2016

SOURCE OF FUNDS	Amount in ₹	
	Current Year	Previous Year
CORPUS/CAPITAL FUND	221169522	187151346
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	39780341	37883386
CURRENT LIABILITIES & PROVISIONS	14973043	6843540
TOTAL	275902906	233958282
APPLICATION OF FUNDS		
Fixed Assets		
Tangible Assets	28402677	26214672
Intangible Assets	11436	0
Capital Works-In-Progress	0	0
INVESTMENT FROM EARMARKED/ENDOWMENT FUNDS		
Long Term	8806032	18000
Short Term	0	0
INVESTMENTS- OTHERS	49061084	91136815
CURRENT ASSETS	178600692	117643116
LOANS, ADVANCES & DEPOSITS	8915229	0
MISCELLANEOUS EXPENDITURE	(54224)	(54224)
TOTAL	275902906	233958282

Asstt. Registrar (Fin.)


Finance Officer
(57)


Treasurer

UNIVERSITY OF DELHI HALLS AND HOSTELS

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2016

Amount in ₹

Particulars	Current Year	Previous Year
(A) INCOME		
Academic Receipts	52730755	78995265
Grants/Subsidies	115084624	106253779
Income From Investment	11491579	0
Interest Earned	2595584	10914560
Other Income	50850888	11500643
Prior Period Income	0	0
Total (A)	232753430	207714247
(B) EXPENDITURE		
Staff Payments & Benefits (Establishment Expenses)	119933527	103673718
Academic Expenses	48308	0
Administrative and General Expenses	64376319	68508390
Transportation Expenses	570265	0
Repair & Maintenance	9634277	0
Finance Costs	42431	9319
Depreciation	8594865	7032257
Other Expenses	8210	0
Prior Period Expenses	0	0
Total (B)	203208202	180423684
Excess of Income over Expenditure/ (Expenditure over Income) (A-B)	29545228	27290563
Balance being Surplus/(Deficit) carried to Capital Fund	29545228	27290563

Asstt. Registrar (Fin.)-II

Finance Officer

(58)

Treasurer

UNIVERSITY OF DELHI
HALLS AND HOSTELS
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31st MARCH 2018

Amount in ₹

Receipt	Current Year	Previous Year	Payment	Current Year	Previous year
I. Opening Balance:			I. Expenses		
- Cash in Hand	278811	279787	(a) Establishment Expenses	11681944	104003410
- Bank Balance	62190809	78836786	(b) Academic Expenses	46308	0
- Imprest	777720	2879773	(c) Administrative Expenses	66918282	71640712
- Deposit Account	114097825	42075463	(d) Transportation Expenses	670265	0
			(e) Repairs & Maintenance Expenses	8584504	0
II. Other Bank Balances	0	20731023	II. (a) Payments against Earnmarked Fund	12678258	4688865
III. Grants Received	121683774	107013012	(b) Payment against Projects	0	851842
IV. Academic Receipts	46882774	0	III. Investments and Deposits made	48379057	5210326
V. Receipts against Earnmarked/Endowment Funds	16313825	0	IV. Expenditure on Fixed Assets & Capital work-in-Progress	11169096	4894832
VI. Interest Received	3162327	4340945	V. Finance Charges	29651	6481
VII. Income from Investments	13022047	3702838	VI. Deposits and Advances	8798359	0
VIII. Other Income	66762116	91754840	VII. Other Payments	4773538	16872467
IX. Deposits and Advances	47038156	0	VIII. Closing Balances		
X. Any Other Receipts	11960433	29088744	- Cash in Hand	46552	278811
			- Bank Balance	68062460	62160808
			- Imprest	113678	777720
			- Deposit Account	127305841	114097925
Total	481070820	387586189	Total	481070820	387586189

Asstt. Registrar (Fin. II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2016

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	19168355	1538546
4. For Goods	—	—
5. Others	178068	27806
6. Deposits others (including EMD, Security Deposit)	—	—
7. Statutory liabilities (Govt., FDS, VAT, TAX, CPF, GDS, AOP)	719883	142891
8. Other Statutory Transaction	18598	513
9. Duties & Taxes	—	—
10. Other Current Liabilities	—	—
11. Salaries	1370811169	120030081
12. Receipts against Sponsored Projects	35379562	8067644
13. Receipts against Sponsored Fellowships & Scholarships	7146469470	715638519
14. Unutilised Grants	15873075	1478493
15. Amount refundable to UGC	—	—
16. Grants in advance	—	—
17. Other funds	67972682	6675773
18. Other liabilities	—	—
19. ACRB liabilities	—	—
20. Other liabilities	6400000	153188
Total (A)	8612190807	853963459
B. Provisions		
1. For Taxation	—	—
2. Gratuity	1086688993	—
3. Superannuation Pension	15517616510	—
4. Accumulated Leave Encashment	1015840343	—
5. Trade Warranties/Clients	—	—
6. Others (Specify)/Expenses Payable	569344	18382
Total (B)	17630725310	18382
Total (A+B)	26232916117	854147086

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

**Separate Audit Report of the Comptroller and Auditor General of India on the Account of
University of Delhi for the year ended 31 March 2016**

We have audited the attached Balance Sheet of **University of Delhi** as at 31 March 2016, 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. These financial statements are the responsibility of the Management of University of Delhi. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

4. Based on our audit, we report that:

i. We have obtained all the information and explanations except stated in report in Comment No. B (Miranda House) and Physical Verification of consumable item in respect of Aryabhata College and Fixed Assets Register (Ram Lal Anand College), 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 Human Resource Development.

iii. In our opinion, proper books of accounts and other relevant records except FD registers (Miranda House College) and Fixed Assets register (Vallabhbhai Patel Chest Institute) have been maintained by 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:

A. Balance Sheet

A.1 Source of Funds

A.1.1 Designated/Earmarked/Endowment Funds (Schedule-2) – Rs. 535.74 crore

The above include investment of Rs. 34.55 crore, out of which investment worth Rs.22.95 crore was made under 8% Bonds for which University was receiving interest @ 8%

biannually i.e. on 1st of August and 1st of February every year. The University has not shown accrued interest for 2 months i.e. February and March 2016 in the accounts and included interest of February and March 2015 of previous year. The University should follow the accrual system of accounting and expenses/income pertaining to current year included in accounts.

A.1.2 Current Liabilities & Provisions (Schedule-3) – Rs. 2623.29 crore

The above do not include liabilities for expenses due but not paid amounting to Rs. 1.61 crore. The University should follow the accrual system of accounting and expenses/income pertaining to current year included in Accounts. This has resulted in understatement of Current Liabilities and Provisions as well as Expenditure and overstatement of Capital Fund by Rs. 1.61 crore.

A.2 Application of Funds

A.1.2 Current Assets-(Schedule -7) - Rs. 1082.79 crore

The above do not include Rs. 0.84 lakh receivable on account of license fee/ electricity charges/ water charges etc. from the various outlets running in the premises of University of Delhi as on 31.03.2016. This has resulted in understatement of Current Assets and Capital Fund by 0.84 lakh. As per Significant Accounting Policy No. 2 (b) Income from Land Buildings and other Property are accounted for on cash basis. This accounting policy is also contravention of the preparation of accounts on accrual basis.

B. Balance Sheet (Provident Fund Account)

B.1 Assets

B.1.1 Investment (Bonds) - Rs.116.78 crore

The University invested funds of GPF/CPF amounting to Rs.116.78 crore under 8% Bonds for which University was receiving interest @ 8% biannually i.e. on 1st of August and 1st of February every year. The University has not shown accrued interest for 2 months i.e. February and March 2016 in the accounts and included interest of February and March 2015 of previous year. The University should follow the accrual system of accounting and expenses/income pertaining to current year included in accounts.

C. Contingent Liabilities and Notes on Accounts (Schedule-24)

An amount of Rs. 14.25 crore was payable to ECIL as balance payment for supplying and commissioning of security equipment related to various venues of DU areas during Commonwealth Games 2010 (against bill amount of Rs. 28.23 crore). The balance payment was stopped by the Ministry of Home Affairs as the matter is sub judice in the Hon'ble Court. The same should be disclosed under the above head.

D. Halls and Hostels

D.1 Aravali P.G. Men's Hostel

Balance Sheet

Application of Funds

Investment- Others (Schedule- 6) - Rs.0.09 crore

The Hostel invested in FDs Rs. 2.50 lakh on 9.12.2014 and Rs. 7.00 lakh on 17.12.2014 with the maturity date 9.12.2015 and 17.12.2015 respectively. The Hostel further reinvested the same with the maturity value i.e. Rs. 2.89 lakh and Rs. 7.61 lakh for another one year w.e.f. 9.12.2015 and 17.12.2015 respectively. But in the accounts Hostel reflected the investment of Rs. 9.50 lakh instead of reinvested value Rs. 10.50 lakh. This resulted in understatement of Investment and Capital Fund by Rs. 1.00 lakh.

D.2 Saramati P.G. Men's Hostel

Loans, Advances & Deposits (Schedule-8) – Rs. 0.59 lakh

- (i) The above do not include accrued interest of Rs. 0.91 lakh on investment of Rs. 42.89 lakh. This has resulted in understatement of Current Assets and Capital Fund by Rs. 0.91 lakh.
- (ii) TDS of Rs. 0.73 lakh was deducted by bank on interest income of investment of Rs. 40.00 lakh but in the accounts the same has been shown as Rs.0.60 lakh. This has resulted in understatement of Current Assets (Claim receivable) and Capital Fund by Rs. 0.13 lakh.

D.3 International Students House for Women

(i) Investment- Others (Schedule – 6) - Rs. 80.05 lakh

As per records of the Hostel a sum of Rs. 87.88 lakh was invested in FDs with the Syndicate Bank during the Financial Year 2015-16 whereas in the accounts Investment was shown as Rs. 80.05 lakh. The difference of Rs. 7.83 lakh needs to be reconciled.

(ii) Loans, Advances & Deposits (Schedule 8)-Rs. 14.33 lakh

The above include accrued interest of Rs. 14.18 lakh which is inclusive of interest received for the year amounting to Rs. 3.97 lakh resulting in overstatement of Loans, Advances & Deposits by Rs. 3.97 lakh

Further accrued interest on FDs amounting to Rs. 14.18 lakh includes accrued interest up to 31.3.2015 amounting to Rs. 6.61 lakh. The interest received out of this during the year 2015-16 needs to be deducted from the figure of accrued interest. The amount could not be quantified.

E. General

E.1 Bank-Reconciliation

- (i) The position of Banks Reconciliation Statements of the 25 bank accounts of University of Delhi as on 31st March 2016 is given in Annexure 2.

It can be seen from the annexure that an amount of Rs. 74.28 lakh represents cheques issued but not encashed for the period from May 2007 to December 2015. These cheques have now become time barred but have not been taken back in the cash book and shown as liability.

An amount of Rs. 7.44 crore represents amount debited by bank but not taken in cash book. This needs to be examined further and reconciled.

An amount of Rs. 2.45 crore represents amount credited by bank but not taken in cash book. Thus, amount of Rs. 2.45 crore has remained out of accounts.

An amount of Rs. 87.59 lakh has been shown as cheques deposited in bank but not credited by bank. These cases need investigation with particular emphasis on old cases.

Similarly, direct entries of Rs. 7.74 crore found in cash book, but it was not found in Bank Statement.

Due to non-reconciliation of these bank accounts audit could not verify the correctness of these 25 bank accounts. Therefore, proper action needs to be taken at the earliest to reconcile the same.

(ii) Scrutiny of Bank Reconciliation Statements (BRS) of the following bank accounts of University of Delhi revealed un-reconciled amount as detailed below:

Sl. No.	Bank Account No.	Unreconciled amount (Difference) (Rs.)	Remarks
1	CPDHE (10851299813)	7,460	Since 2011-12
2.	DU Resource Generation (10851300636)	82,39,122	Difference continues from long time, details not available,
3.	Director of Hindi Medium Implementation (10851299303)	33,025	Since 1998-99, details not available

The differences are continuing since long and DU has not been able to reconcile the amount.

F Grants in aid

University of Delhi received grants-in-aid of Rs. 433.95 crore (out of which Rs. 102.86 crore were received in the month of March 2016) from the Ministry of Human Resource Development through University Grants Commission during the year 2015-16. It had an opening balance of Rs. 54.80 crore and generated its own receipts of Rs.108.49 crore. Out of total amount of Rs.597.24 crore, it utilized Rs. 531.22 crore leaving a balance of Rs.66.02 crore.

Part-II

Maintained Institutions

A. Introductory

During 2015-16, 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) and UGC. Other sources of receipts of these institutions were fees realised from students, rent of the buildings, receipts from auxiliary services, etc. The University was maintaining the following 13 Institutions:

(i) Agricultural Economics Research Centre

- (ii) Aryabhatta College
- (iii) Dyal Singh College (Morning)
- (iv) Dyal Singh College (Evening)
- (v) Kirori Mal College
- (vi) Miranda House
- (vii) Ramanujan College
- (viii) Ram Lal Anand College (Day)
- (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

A. Non-provision for pension, gratuity and leave encashment

(i) As per the Significant Accounting Policy of Agricultural Economics Research Centre and Dyal Singh College (Evening) the retirement benefits are accounted for on cash basis in contravention of Accounting Standard 15 issued by the ICAI and Uniform Format of Accounts.

(ii) Similarly School of Open Learning, College of Vocational Studies, Dyal Singh College (Day), Deshbandhu College, Kirori Mal College and Ram Lal Anand College had neither disclosed any Accounting Policy nor made any provision for liability towards gratuity, pension and leave encashment of employees as per actuarial valuation which is not in accordance with the uniform format of accounts and AS-15.

Agricultural Economics Research Centre

A. Balance Sheet

A.1 Current Liabilities & Provisions (Schedule-3) – Rs. 43.04 lakh

The above do not include liabilities for expenses amounting to Rs. 4.70 lakh (salaries and wages for the month of March 2016) and included salary of the month of March 2015. Centre should follow the accrual system of accounting.

B. Grant-in-Aid

The Agricultural Economics Research Centre, University of Delhi received Plan grants-in-aid of Rs. 120.00 lakh from the Ministry of Agriculture during the year 2015-16. It had an opening balance of Rs. 35.39 lakh. Out of the total fund of Rs.155.39 lakh, it utilised Rs. 118.39 lakh leaving a balance of Rs.37.00 lakh.

Aryabhatta College

A. Balance Sheet

A.1. Liabilities

A.1.1. Current Liabilities and Provisions (Schedule 3) – Rs. 17.53 crore

The above do not include unutilized Non Plan grant-in-aid of Rs. 11.36 crore (inclusive of internal receipts of the college) resulting in understatement of Current Liabilities and Provisions and Overstatement of Capital Fund by Rs. 11.36 crore.

B. Income & Expenditure Account

B.1. Income

B.1.1. Grant/Subsidies (Schedule 10) – Rs. 604.39 lakh

The above do not include Plan grant in aid of Rs. 2.76 lakh (Research Project 0.48 lakh and travel grant teachers Rs. 2.28 lakh) received during the year. This resulted in understatement of Grant/Subsidies by Rs. 2.76 lakh.

C. General

C.1 As per the MHRD format the grant-in-aid utilised for revenue expenditure is to be taken to the Income & Expenditure Account. But the college had taken the entire non-Plan grant-in-aid received during the year amounting to Rs. 29.33 crore to the Income & Expenditure Account. This is contravention of the MHRD format.

C.2 The schedule 10 has not been correctly drawn as detailed below:-

(i) The opening balance of Non-Plan Grant-in-aid has not been taken in schedule 10. As per the last year audit report the college had unutilised Non-Plan grant-in-aid is Rs. 5.32 crore (inclusive of own receipts of the college). This has resulted in understatement of the unutilised grant-in-aid as on 31/3/2016 in schedule 10.

(ii) Internal receipts of the college has been shown in schedule 10 whereas the schedule 10 pertain to grants/subsidies. Only those receipts which can be attributed to the grant-in-aid such as interest income earned on unutilised grant-in-aid should be shown under this schedule and not the entire internal receipts of the college.

(iii) The Non-Plan expenditure of Rs. 1465.51 lakh shown in the accounts in schedule 10 includes depreciation of Rs.20.59 lakh for which there is not cash outgo and for which grants-in-aid is not sanctioned by the Ministry.

C.3 As per the format of accounts prescribed by MHRD, payment to contractual employees is to be shown under other Administrative expenses and not under Establishment expenses (staff payments) but the college booked an expenditure of Rs. 3.26 lakh on salary to contractual staff under Establishment expenses (staff payments and benefits). This needs to be rectified.

C.4 Bank Reconciliation

Scrutiny of the Bank Reconciliation Statements of Aryabhatta College revealed the following discrepancies.

Amount in Rs.		
Sl. No.	Account No.	Cheques issued but not encashed

1	403502010000653	9,057 (Aug 13)
2	Development Fund Account (403502010006060)	86,490 (May 15 to December 15)
	G. Total	95547

An amount of Rs. 95,547 represents cheques issued but not encashed ranging from August 2013 to December 2015. As these cheques have now become time barred these should be written back and shown as liability in the accounts.

C.5 Accrued interest on various investments had not been taken in the accounts. The amount could not be quantified.

D. Grant-in-aid

The college has an opening balance of grant of Rs. 1187.93 lakh (Non-Plan: Rs. 532.08 lakh and Plan: Rs. 655.85 lakh) and it received grant of Rs. 2036.11 lakh (Non-Plan: Rs. 2033.13 lakh and Plan: Rs. 2.98 lakh) during the year. It had its own receipts of Rs. 83.45 lakh (Non-Plan: Rs. 39.78 lakh & Plan: Rs. 43.67 lakh). Out of the total available grants of Rs. 3307.49 lakh (Non-Plan: Rs. 2604.99 lakh & Plan: Rs. 702.50 lakh) the college utilized Rs. 1849.20 lakh (Non-Plan Rs. 1468.51 lakh and Plan 380.69 lakh) leaving unutilized grant of Rs. 1458.29 lakh (Non-Plan: Rs. 1136.48 lakh and Plan: Rs. 321.81 lakh).

Dyal Singh College (Morning)

A. Balance Sheet

A.1 Liabilities

A.1.1 Current Liabilities & Provision (Schedule 3)-Rs. 30.10 crore

The above do not include provision for expenses amounting to Rs. 2.26 lakh (Water consumption Bill: Rs. 2.25 lakh for the period Nov 2015 to March 2016 and Telephone bill: Rs. 997 for March 2016) paid/payable in April 2016. This resulted in understatement of Current Liabilities & Provisions as well as expenses and overstatement of Capital Fund by Rs. 2.26 lakh.

A.2 Assets

A.2.1 Fixed Assets (Schedule 4)-Rs. 3603.85 crore

A.2.1.1 The above include value of land amounting to Rs. 3602.12 crore. As per the record, the said land is on lease basis allotted by the Land and Development Office, Ministry of Urban Development in 1959 and 1983 and annual lease charges are being paid by the College to Land and Development Department. As the ownership of the land do not belong to the college the fact should be disclosed in Notes to accounts.

A.2.1.2 The fact that gifted assets amounting to Rs. 427.11 lakh (1687 Laptops: Rs. 415.36 lakh and 25 Projectors: Rs. 11.75 lakh) received in 2013-14 and 2012-13 respectively from University of Delhi was not disclosed in Notes to Accounts. The fact should be disclosed in Notes to Accounts.

Similarly, 48 laptops, 80 Desktop, 2 Servers and one Lex-air-camera-scanner were received by the college from University of Delhi between 2012-2015. The cost of these goods may be assessed and fact should be disclosed in Notes to Accounts.

A.2.1.3 The above do not include capital expenditure of Rs. 726.07 lakh on construction of new building and renovation etc. from the OBC grants for the period 2008-2016 and completion certificate of these projects have not been issued till date. Neither the amount has been shown under the head "Capital work-in-progress" nor in Current Assets. This resulted in understatement of Work-in-progress and Corpus/Capital Fund by Rs. 726.07 lakh. This was also pointed out in last year report.

A.2.2 Loans, Advances & Deposits etc. (Schedule 8)-Rs. 0.57 crore

The above do not include security deposit of Rs. 3.92 lakh paid to DISCOM (BSES) in earlier year for electricity connection. This resulted in understatement of Loans, Advances & Deposits as well as Capital Fund by Rs. 3.92 lakh.

B. General

B.1 Bank Reconciliation Statement

There were differences in the balances shown in the bank reconciliation statements and as per bank certificate in three accounts as detailed below :-

Amount in Rs.			
Account no.	Balance of Bank as on 31.3.2016 as per BRS	Balance as on 31.3.2016 as per bank certificate	Difference
66013734119	13,17,68,223.24	13,07,06,002.09	10,62,221.15
66013734629	2,13,368.00	2,08,646.00	4,722
66013734652	1,25,462.00	13,69,403.00	(12,43,941)

Due to these differences audit could not verify the bank balances shown in the accounts.

C. Grants in aid

The College is financed by the University Grants Commission. During the year 2015-16 it received grant of Rs.5172.71 lakh (Rs. 1530.09 lakh was received in the month of March 2015). It had an opening balance of Rs. 1100.79 lakh. Out of total grant of Rs. 6273.50 lakh, it utilised Rs. 4440.56 lakh leaving a unspent balance of Rs. 1832.94 lakh.

The college had an opening balance of Rs. 24.57 lakh towards grant received under XII Plan Development assistance from UGC. Out of this, college utilised Rs. 3.69 lakh leaving a balance of Rs. 20.88 lakh.

Dyal Singh College (Evening)

A. Balance Sheet

A.1 Liabilities

A.1.1 Current Liabilities and Provisions (Schedule 3) - Rs. 10.19 crore

The above include interest income of Rs. 58.81 lakh on investments of Security Account. This amount should be shown as income in the Income & Expenditure Account as this is not

refundable. This has resulted in understatement of income with consequent understatement of Capital Fund and overstatement of Current Liabilities and Provisions by Rs.58.81 lakh.

A.1.2 The above include unclaimed caution money of Rs. 42.22 lakh under the subhead "Other Funds-Miscellaneous". This should be taken as Income in the Income & Expenditure Account. This has resulted in understatement of income with consequent understatement of Capital Fund and overstatement of Current Liabilities and Provisions by Rs.42.22 lakh.

A.2 Assets

A.2.1 Fixed Assets (Schedule 4)-Rs. 25.64 lakh

The above does not include fixed assets purchased during the year amounting to Rs. 88,695. This has resulted in understatement of Fixed Assets as well as Capital Fund by Rs.88,695 and for Gifted books fact may be disclosed in Notes to Accounts.

B. General

B.1 Schedule 10 of the Accounts pertaining to Grant /Subsidies has not been correctly drawn:-

(i) College had an opening balance of Non-Plan Grant of Rs. 169.10 lakh as on 1/4/2015 but the same has not been taken in schedule 10.

(ii) The college refunded Plan Grant of Rs.295.96 lakh to the University of Delhi but the same has been shown in schedule 10 as grant utilised for revenue expenditure instead of refund.

B.2 As per the format of Accounts prescribed by MHRD the grant utilised for revenue expenditure as per the schedule 10 of the accounts is to be taken to the Income & Expenditure Account but the college has taken the entire grant received during the year amounting to Rs. 12.93 crore to Income & Expenditure Account.

B.3 In Schedule 3(c) of the Balance Sheet the Receipts during the year under the head "Grants from State Govt./UNI" is shown as Rs.63,43,520 whereas as per the Receipts and Payments account the amount is Rs. 64,86,861 shown under "Income on investment from OBC Fund". The difference of Rs.1,43,341 needs to be reconciled. Further Receipts and Payments accounts should be made on cash basis.

B.4 Scrutiny of banks reconciliation statement of Indian Overseas Bank Account No.21901 as on 31st March 2016 revealed that cheque amounting to Rs. 26,400 has become time barred. These should be written back and shown as liabilities in the accounts.

B.5 As per the format of accounts prescribed by MHRD, payment to contractual staff is to be shown under "Administrative Expenses" but the college booked an expenditure of Rs.23,84,747 on salary to contractual staff under "Establishment Expenses-staff payments and benefits". This needs to be rectified.

C. Grants-in-aid

The college is mainly financed by University Grants Commission. During the year 2015-16, Dyal Singh College received grants of Rs.1229.99 lakh (Plan: Nil and Non-Plan: Rs.1229.99 lakh). It had an opening balance as on 01.04.2015 of Rs.1217.73 lakh (Plan: Rs. 1048.63 lakh, Non-Plan Rs. 169.10 lakh). It generated its own receipts of Rs.121.95 lakh (Plan Rs.63.44 lakh, Non-Plan Rs.58.51 lakh).Out of the total funds available, it utilized Rs.1332.18 lakh (Plan

Rs.4.13 lakh, Non-Plan Rs.1328.05 lakh) and refunded Rs.255.96 lakh (Plan Grant) leaving a balance of Rs. 941.53 lakh (Plan Rs. 811.98 lakh and Non-Plan Rs.129.55 lakh).

Kirori Mal College

A. Balance Sheet

A.1 Liabilities

A.1.1 Current Liabilities and Provisions (Schedule-7) – Rs. 9.53 crore

The above schedule include an amount of Rs.150 lakh received as advance in two instalments in the year 2012-13 and 2013-14 from UGC for conducting UGC-NET examination. The expenditure incurred by the exam coordinator out of this amount is not supported by the vouchers due to which the college is not in a position to settle the amount shown as advance in the accounts and to render expenditure statement to UGC. The matter is under investigation by the college. This fact should have been disclosed in the Notes on Accounts.

Further, an amount of Rs. 1,71,415 received as interest on Rs. 150 lakh during the period November 2012 to December 2015 remained unaccounted. As per the terms & condition of sanction order of UGC, the amount of interest was the income of UGC as such it was to be shown as income as well as liability of the college.

A.2 Assets

A.2.1 Fixed Assets

During the years 2008-09 to 2011-12, fixed assets viz. additions to building, library books, furniture and fixtures and equipments worth Rs. 12.65 crore were acquired out of grants received under OBC reservations. However, these fixed assets were not capitalized during these years resulting in understatement of Fixed Assets and Capital Fund which has been pointed out repeatedly since the audit report of financial year 2011-12.

In response to the audit report for the financial year 2014-15 the college has stated that the remedial action has already been taken in the financial year 2014-15. However as per the accounts for the year 2014-15 adjustment of assets of Rs. 1.49 crore only (inclusive of assets of Student Aid Fund) has been done leaving a balance of Rs. 11.16 crore yet to be adjusted.

B. Balance Sheet of College Hostel Fund

B.1 Liabilities

B.1.1 Grants/Subsidies (Schedule 10)-Rs. 97.00 lakh

The above does not include opening balance of Rs. 40.19 lakh which led to minus balance of Rs. 11.95 lakh in the above schedule and the same has been shown as grant receivable from UGC under Loan & Advances (Schedule 8). This has resulted in overstatement of Capital Fund by Rs.40.19 lakh and understatement of Current Liabilities-unutilised grants by Rs. 28.24 lakh and overstatement of Current Assets by Rs. 11.95 lakh.

C Significant Accounting Policies & Notes on Accounts

C.1 KMC has not disclosed its significant accounting policies with regard to basis of preparation of accounts i.e whether the accounts have been prepared on accrual basis or cash

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2016

SCHEDULE - 3 (a) SPONSORED PROJECTS

Annexed in B

1	2	3	4	5	6	7	8
Sr. No.	Name of the Project	Opening Balance	Receipts/Revenue during the year	Total	Expenditure during the year	Closing Balance	
		Credit	Debit			Credit	Debit
1	Research Scheme A/c (2014-15)	41000000	71000000	44000000	24000000	60000000	
2	IASI Scheme A/c (2014-15)	2500000	100000	2700000	2000000	2000000	
3	Research Scheme A/c (2014-15)	50000000	20000000	60000000	21000000	60000000	
4	R.A. Project A/c (2014-15)	1111000	2000000	6000000	2000000	6000000	
5	Young Research Scientist A/c (2014-15)	12000000	11000000	24000000	5000000	19000000	
6	CFMOT/18a-Chemical Park (2014-15)	2000000	6000000	6000000	6000000	2000000	
Total		120000000	67000000	187000000	60000000	127000000	

- The Projects may be listed agency-wise, with sub-totals for each agency.
- The total of Col. (Credit) will appear under the above head on the debit side of the Balance Sheet (Schedule B).
- The total of Col. 3 (Debit) will appear as Receipts in Schedule B, 100%, Advances and Deposits, on the credit side of the Balance Sheet.

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Finance Officer

Shrikanth
Treasurer

basis, depreciation, investment, income tax, sponsored projects funds etc. A few accounting policies have been disclosed which have been merged with the Notes on Accounts.

Separate Schedule may be prepared for Significant Accounting Policies where all the accounting policies adopted by KMC in preparation of its accounts may be disclosed. In this regard the format of accounts prescribed by Ministry of HRD for Higher educational Institutions may be referred to.

D. Grants-in-aid

During the year 2015-16, Kirori Mal College received Grant-in-aid of Rs.3914.43 lakh (Non Plan-Rs.3914.43 lakh and Nil Plan).It had an opening balance of Rs.363.39 lakh (Plan Rs.19.49 lakh and Non Plan Rs.343.90 lakh). Out of the total funds of Rs.4277.82 lakh, college utilized Rs.4175.87 lakh (Plan Rs.5.28 lakh and Non Plan Rs.4170.59 lakh) leaving a balance of Rs.101.95 lakh (Plan Rs.14.21 lakh and Non Plan Rs.87.74 lakh).

KMC's Hostel received Non Plan Grant of Rs.85.05 lakh. It had an unspent balance of Rs.40.19 lakh of previous year. Out of the total grant of Rs.125.24 lakh, an amount of Rs.96.99 lakh (Non Plan expenditure) was utilized during the year 2014-15 leaving an unspent balance of 28.25lakh.College received grant of Rs.28.62 lakh during the month of March 2016.

Miranda House

A. Balance Sheet

A.1 Assets

A.1.1 Current Assets (Schedule 7)- Rs. 36.88 crore

Two fixed deposits STDR account number 10851573318 and 10851575307 worth Rs. 46,000/- and Rs. 20,000/- respectively has been included in the Donation Account as well as Student Fund Account (Schedule -7). The double entries should be reversed.

B. General

Fixed Deposit (FD) register was not maintained by the college.

C. Grants-in-aid

In the year 2015-16 Miranda House, Delhi University received grants-in-aid of Rs. 4226.41 lakh (Non-Plan). It had opening balance of Rs. 1713.57 lakh (Non-Plan: Rs. 995.19 lakh and Plan: Rs. 718.38 lakh). It had internal receipts of Plan grant of Rs. 72.27 lakh. Out of the total funds of Rs. 6012.25 lakh it utilized Rs. 3921.89 lakh (Non Plan: Rs.3895.81 lakh and Plan Rs.26.08 lakh) leaving a balance of Rs. 2090.36 lakh (Non-Plan: Rs. 1325.79 lakh and Plan Rs. 764.57 lakh).

However in the Schedule 10 of the accounts pertaining to the Grants/Subsidies the unspent balance of Plan grant has been shown as Rs.703.41 lakh .The difference of Rs. 61.17 was due to the opening balance being taken as Rs. 657.21 lakh instead of Rs. 718.38 lakh. The reason for the difference was not explained to audit.

Miranda House Hostel, Delhi University received grants-in-aid of Rs. 103.58 lakh under Non-Plan and had an opening balance of Rs. (15.90) lakh. It utilized Rs. 80.91 lakh leaving a balance of Rs. 6.77 lakh.

Ramanujan College

A. Receipts & Payments Accounts

Receipts and Payments Account includes the entries on accrual basis/ income receivable viz. interest accrued but not due, sundry creditors, sundry debtors, provision of gratuity & pension etc. These entries defeated the purpose of maintaining Receipt & Payment accounts. Receipts and Payment Accounts is prepared on actual basis.

B. General

In Schedule 3 (c) 'Unutilised Grants from UGC, Govt. of India and State Govts', an amount of Rs. 130.00 lakh received from UGC for Plan expenditure was not shown under the sub head UGC grants: Plan. Thus showing minus balance as unutilised grant as on 31 March 2016.

C. Grant-in-aid

During the year 2015-16 college received grant of Rs. 1508.60 lakh (Plan: Rs. 146.31 lakh, Non-Plan: Rs. 1362.29 lakh) out of which Grant of Rs. 205.70 lakh was received in March 2016 from the University Grants Commission. It had an opening balance of Rs.718.96 lakh (Non-Plan : Rs. 734.31 lakh and Plan : Rs. (-)15.35 lakh).The college utilized Rs. 2039.87 lakh ((Plan: Rs. 26.86 lakh; Non-Plan: Rs. 2013.01 lakh)(including provision for retirement benefits of Rs. 879.03 lakh and do not include the actual expenditure on retirement benefits of Rs.274.93 lakh)). Thus leaves an unspent balance of Rs. 187.67 lakh (Plan: Rs. 104.09 lakh and Non-Plan: Rs. 83.58 lakh).

Ram Lal Anand College

A.1.1 Fixed Assets (Schedule-4)-Rs. 1.26 crore

(i) The above do not include work-in progress of Rs. 7.50 crore on extension of library/construction of lift, expansion of staff room and construction of New Academic block. The same has been booked in the accounts as revenue expenditure. This resulted in understatement of Fixed Assets and overstatement of Expenditure by Rs. 7.50 crore.

(ii) The fact assets received as gifts from University of Delhi amounting to Rs. 2.83 crore (1121 laptops in September 2013 and 15 laptops in October 2013) was not disclosed in Notes to Accounts. The fact should be disclosed in Notes to Accounts.

Similarly 82 desktops/servers, 11 projectors and 11 laptops received by the college from University of Delhi on 15.11.2010, 19.07.2012 and January 2013 respectively. Cost of these goods could not be assessed by Audit. The fact should be disclosed in Notes to Accounts.

B. Balance Sheet (GPF)

B.1 Assets

B.1.1 Accrued interest on investment-Rs. 53.39 lakh

(i) The above includes interest of Rs. 4.86 lakh on FDR which has matured during the year resulting in overstatement of accrued interest by Rs. 4.86 lakh.

(ii) The above do not include accrued interest of Rs. 12.61 lakh on three FDRs made during the year. This has resulted in understatement of Accrued Interest and Interest Reserve by Rs. 12.61 lakh.

C. Income & Expenditure Account

C.1 Expenditure

Administrative & General Expenses (Schedule 17) –Rs. 8.96 crore

Administrative & General Expenses (Schedule 17) include property tax of Rs. 12.04 lakh pertaining to the year 2014-15 which should have been shown in the accounts as Prior Period expenses. This resulted in overstatement of Administrative & General Expenses by Rs. 12.04 lakh and understatement of Prior Period expenses by the same amount.

D. General

As per the format of accounts prescribed by Ministry of HRD the Provident Fund Accounts and the New Pension Scheme Account are to be maintained separately from the Institutions Accounts and are to be attached with the Institution's accounts and a reference regarding this is to be given in the Notes on Accounts. However, the college has prepared only Balance Sheet of NPS Account and PF Accounts separately but no Income & Expenditure Account and Receipts and Payments were prepared. Further nothing was disclosed in the Note on accounts in this regard.

E. Grants in aid

As per the schedule 10 of the Accounts the college received grant-in-aid of Rs. 13.43 crore (Non-Plan) during the year and had opening balance of Rs. 9.40 crore (Plan). It also had internal receipts of Rs. 0.71 crore under Plan. Out of the total funds of Rs. 23.54 crore (plan: Rs. 10.11 crore and Non-Plan: Rs. 13.43 crore) it utilized Rs. 22.29 crore (Plan Rs. 8.86 crore and Non-Plan Rs. 13.43 crore leaving unutilized grant-in-aid of Rs. 1.25 crore (Plan).

As per the information furnished during the audit for the year 2014-15 the college had a closing balance of Non-Plan grant of Rs. 7.24 crore as on 31/3/2015 but the same has not been taken as opening balance for the year 2015-16. The college has not clarified the reason for non accounting of opening balance of non plan grant and simply stated that the opening balance is nil as per accounts for the year 2014-15.

Vallabhbhai Patel Chest Institute

A. Balance Sheet

A.1 Liabilities

A.1.1 Current Liabilities& Provisions (Schedule 3)-Rs. 14.76 crore

The above do not include unutilized plan grant of Rs. 7.77 crore. The same has been shown under Sch-2 Designated/Earmarked/Endowment Funds. However, as per the format of accounts prescribed by MHRD unutilised grants should be shown under other current liabilities in Sch-3- Current Liabilities & Provisions. This has resulted in understatement of Current Liabilities & Provisions and overstatement of Designated/Earmarked/Endowment Funds by Rs. 7.77 crore.

A.2 Assets

A.2.1 Fixed Assets (Schedule 4)-Rs. 27.55 crore

(i) Fixed Assets (Sch.4) depicts addition under Computers & Peripherals and Furniture, Fixture and Fitting as Rs. 14.81 lakh and Rs. 41.03 lakh respectively. However, in the information furnished to audit by store section the amount has been shown as Rs. 14.35 lakh and Rs. 16.30 lakh respectively. These need to be reconciled.

(ii) Expenditure of Rs. 6.46 lakh which was capital in nature had been booked as revenue expenditure in the accounts. This was pointed out in the report of 2013-14 but no rectification has been made in the accounts till 2015-16.

B. General

B.1 Opening balance under plan grant in Sch-10 grants/subsidies has been shown as Rs. 6.32 crore whereas in Sch-2 Designated/Earmarked/Endowment Fund it has been shown as Rs. 6.76 crore. The difference of Rs. 0.44 crore may be reconciled.

Similarly, the closing balance of plan grant in schedule 10 of grants/subsidies has been shown as Rs. 7.01 crore whereas in the schedule of Designated/Earmarked/Endowment Funds, it has been shown as Rs. 7.77 crore. The difference of Rs. 0.76 crore needs to be reconciled.

B.2 Bank Reconciliation

Scrutiny of the Bank Reconciliation statements of Non-plan A/c, SBI Saving Account No.-10851300976 and Scheme/suspense A/c, SBI Saving Account No.-10851300987 maintained by the VPCI, revealed that amount of Rs. 8,88,574 remain unreconciled as on 31.03.2016. These entries should be identified and effect of the same should be taken in the books of the account. The details are given below :

Amount in Rs.

Sl. No.	Name of Account & A/c No.	Cheques issued but not encashed	Cheques/Demand Drafts deposited but not credited by Bank	Amount debited by bank but not taken in Cash Book	Amount credited by Bank but not taken in Cash Book
1.	Non-plan A/c SBI Saving Account No.-10851300976	2,200 (2 cases) (June 15 & July 15)-	8,27,291 (52 cases) (July 07-1 case & September 13 to March 16-51 cases)-	25,112 (2 cases) (April 15 & May 15)	12,551 (2 cases) (April 15 & March 16)
2.	Scheme/suspense A/c SBI Saving Account No.-10851300987	-	-	21,420 (3 cases) (March 16)	-
	Total	2,200	8,27,291	46,532	12,551

- Cheques amounting to Rs. 2200 issued but not presented for payment have become time-barred and should be written back in the accounts.
- Cheques amounting to Rs. 8,27,291 deposited in bank but not credited by bank need to be pursued with the bank to get credit of these amounts.
- An amount of Rs. 46,532 debited by the banks but not taken in the cash book needs to be investigated.
- An amount of Rs. 12,551 represents amount credited by bank but not taken in cash book ranging from April 2015 to March 2016. Thus, amount of Rs. 12,551 remained out of accounts.

C. Grant-in-aid

During the period 2015-16 the Institute received a total grant of Rs.4760.00 lakh (Plan: Rs. 1760.00 lakh and Non-Plan: Rs.3000.00 lakh) from Ministry of Health & Family Welfare. It had an opening balance of Rs. 675.77 lakh under Plan and Plan internal receipts of Rs. 32.74 lakh during the year 2015-16. It utilized Rs. 4691.25 lakh (Plan: Rs. 1691.25 lakh and Non-Plan: Rs.3000.00 lakh) leaving a balance of Rs. 777.26 lakh under Plan.

University College of Medical Science (UCMS)

A. Balance Sheet

A.1 Corpus/Capital Fund and Liabilities

Designated/ Earmarked Funds/Endowment Funds (Schedule-2)-Rs. 6.70 crore

The above do not include accrued interest amounting to Rs.30.59 lakh during the year 2015-16 on FDRs (Student Welfare) of Rs. 3.85 crore. This has resulted into understatement of liability of Student Welfare Fund by Rs.30.59 lakh as well as Current Assets by Rs. 30.59 lakh.

A.2 Current Liabilities & Provisions (Schedule 3)-Rs. 300.27 crore

The above do not include liabilities for expenses payable amounting to Rs.6.28 crore (salaries for the month of March 2016) and includes salary for the month of March 2015. The University should follow the actual system of accounting.

B. General

B.1 Fixed Assets Register was not maintained in the Format as prescribed in GFR Form 40 as per rule 190(2) of GFRs. The register did not show the details such as opening balances, addition during the year, closing balances etc. Register relating to Fixed Assets produced to audit has been showing the asset from February 2014 onwards only due to which authenticity of value of fixed assets shown in accounts could not be verified in audit.

B.2 As per Schedule - 24 Contingent Liabilities and Notes on Account the expenditure on salary is for the period from March 2015 to February 2016. However, as per uniform format of account it should be changed over to accrual system and Rs.4.90 crore (salaries for the month of March 2015) should be shown prior period expenses in the Annual Accounts for the year 2015-16.

B.3 As per Schedule - 23 Significant Accounting Policies, Retirement benefits i.e pension, gratuity and leave encashment are accounted for on cash basis. However, in the Annual

Accounts for the year 2015-16 it is accounted for on accrual basis. The provision of retirement benefit should be made on the basis of actuarial valuation as prescribed in AS-15.

B.4 Closing balances of cash book (Student Welfare Fund), Subsidiary cash Book was not certified by the competent authority.

B.5 Bank Reconciliation

Out of 7 bank accounts, Bank Reconciliation Statements of 6 bank accounts were provided to audit. Reconciliation Statement of Canara Bank, A/c No. - 3009101051010 (Hostel Fund) was not made available to audit. Scrutiny of the Bank Reconciliation statements revealed the following details:

(Amount in Rs.)

Sl. No.	Name of Account & A/c No.	Cheques issued but not encashed	Cheques/ Demand Drafts deposited but not credited by Bank	Amount debited by bank but not taken in Cash Book	Amount credited by Bank but not taken in Cash Book
1.	Non-plan A/c (Maintenance Account) Canara Bank Saving Account No.- 3009101060500	1,95,572 (55 cases) (April 14 to November 15)	5,02,411 (21 cases) (January 10 to March 16)	3,220 (1 case) (July 2012)	12,732 (6 cases) (April 13 & June 15)
2.	OBC Account Canara Bank Saving Account No.- 3009101060307	1,37,229 (09 cases) (May 11 to March 15)	--	--	--
3.	Plan Account Canara Bank Saving Account No.- 3009101060501	3,334 (03 cases) (April 15 to August 15)	--	--	--
4.	Student Fund Account Canara Bank Saving Account No.- 3009101050382	16,660 (04 cases) (January 15 to October 15)	--	--	--
5.	Research Cell Canara Bank Saving Account No.- 3009101058328	16,287 (03 cases) (March 2015)	--	--	--
	Total	3,69,082	5,02,411	3,220	12,732

It can be seen from the above that :

- An amount of Rs. 3,220 represents amount debited by bank but not taken in cash book (1 case of July 2012). This needs investigation.
- Cheques amounting to Rs. 3,69,082 issued but not presented for payment have become time-barred and should be written back in the accounts.
- Cheques amounting to Rs. 5,02,411 deposited in bank but not credited by bank need to be pursued with the bank to get credit of these amounts.
- An amount of Rs. 12,732 represents amount credited by bank but not taken in cash book ranging from April 2015 to March 2016. Thus, amount of Rs. 12,551 remained out of accounts.

C. Grant-in-aid

In schedule-10 of accounts, UCMS received grant of Rs. 11850.88 lakh which includes Plan Grant of Rs. 1280.00 lakh and Non Plan grant of Rs.10570.88 lakh. It had an opening balance of Rs. 2921.13 lakh (Plan: Rs. 2687.65 lakh and OBC: Rs. 233.48 lakh). The college had other receipts of Rs. 187.40 lakh (Rs. 138.29 lakh under Plan and Rs. 49.10 lakh under OBC). It utilized Rs. 10763.23 lakh (Plan: Rs. 135.06 lakh, Non Plan: Rs. 10570.88 lakh and OBC: Rs. 37.29 lakh) leaving a balance of Rs. 4196.17 lakh (Rs. 3950.88 lakh under Plan and Rs. 245.29 lakh under OBC).

As per information furnished by the college, the college did not include opening balance of Rs. 478.71 lakh and other receipts of current year of Rs. 74.79 lakh under Non-Plan. It utilized Rs. 10512.17 lakh under Non Plan leaving a balance of Rs. 612.21 lakh under Non-plan.

The difference between two set of figures needs to be clarified.

School of Open Learning

A. Balance Sheet

A.1 Assets

A.1.1 Fixed Assets (Schedule 4)-Rs. 4.04 crore

The above do not include assets amounting to Rs. 13.65 lakh resulting in understatement of Fixed Assets and Capital Fund by the same amount.

B. General

As per Significant Accounting Policy No. 6, the Income and Expenditure of Earmarked/Endowment Funds are accounted on cash basis. It is however, observed that the income on investments has been accounted on accrued basis. Thus, accounting policy needs to be modified accordingly. This was also pointed in the last year report but remedial action has not been taken.

C. Grants

The School of Open Learning is a maintained institution University of Delhi. During the year 2015-16 the school did not receive any grant from University Grants Commission.

Deshbandhu College

A. Balance Sheet

A.1 Assets

A.1.1 Fixed Assets:(Schedule 4)-Rs. 14.30 Crore

(i) The above include Rs. 7.01 lakh as addition to buildings during 2015-16. However, this amount was paid to the surveyor for new building block which is under construction. This resulted in overstatement of Fixed Assets –Building Fund and understatement of Work-in-Progress.

Further, depreciation amounting to Rs. 0.35 lakh has been charged on it. This resulted in overstatement of Expenditure and understatement of Capital Fund by Rs. 0.35 lakh.

(ii) The above do not include an amount of Rs. 1.53 lakh and fact that Gifted Books of Rs. 0.18 lakh was not disclosed in Notes to Accounts.

(iii) The above include advance of Rs. 1.15 lakh (60%) paid for purchase of furniture valuing Rs.1.91 lakh in respect of library. This resulted in overstatement of Fixed Assets and understatement of Loan and Advances & Deposits by Rs. 1.15 lakh.

Further, depreciation of Rs. 0.28 lakh (@ 25%) was also charged on Rs. 1.15 lakh. This resulted in overstatement of Expenditure and understatement of Capital Fund by Rs. 0.28 lakh.

(iv) The above include advance of Rs. 10.32 crore paid to RITES for construction of new building block under work-in-Progress. This resulted in overstatement of Fixed Assets- Work-in-Progress and understatement of Loans, Advances & Deposits by Rs. 10.32 crore.

A.1.2 Loan, Advances & Deposits (Schedule 8)-Rs. 17.27 crore

The above do not include security deposit of Rs. 6.06 lakh paid to DISCOM (BSES). This resulted in understatement of Loan, Advances & Deposits as well as Capital Fund by Rs. 6.06 lakh.

B. General

B.1 Schedule-10 has not been drawn properly as detailed below:-

(i) The opening balance of the Non-Plan grant-in-aid as on 1/4/2015 has not been taken in the Schedule.

(ii) An amount of Rs. 25.00 lakh has been shown as receipt during the year in Plan head while this grant pertains to Non-Plan (Non-Salary head).

(iii) The college has refunded plan grant of XIth Plan amounting to Rs.17.14 lakh but the same has not been routed through this Schedule.

(iv) The college had opening balance of XIIth plan grant of Rs. 18.47 lakh and incurred expenditure of Rs. 12.39 lakh during the year leaving a balance of Rs. 6.08 lakh as on 31/3/2016 but these amounts of Plan grants have not been included in Schedule 10.

(v) The receipts of Non-Plan grant has been shown on cash basis. It includes grant of Rs. 7.21 crore pertaining to the year 2014-15 but received in April 2015 and does not include grants of Rs. 11.73 crore pertaining to the year 2015-16 as the same was received in April 2016. The college should follow the accrual system of Accounting.

B.2 The figures of fixed assets as shown in the annual accounts (Schedule 8) and as per records of individual departments showed difference. As per the accounts the assets of Zoology department is Rs.1,26,827 (Furniture :Rs. 14,913 and Apparatus : Rs.1,11,913) but as per the fixed assets register of the Zoology department the total assets with the Zoology department as

on 31/3/2016 is Rs. 13,37,241. These differences need to be reconciled and correct figure adopted uniformly in both the annual accounts and fixed assets registers of individual departments.

B.3 Certificate of closing balance at the end of each month was not found recorded in the cash book.

C. Grants-in-aid

The College received grant-in-aid of Rs. 3468.25 lakh (Plan: Nil, Non Plan (OBC): Rs. 392.35 lakh and Non Plan (Salary & Pension): Rs. 3075.90 lakh) from University Grants Commission during 2015-16. It had an opening balance of grant-in-aid of Rs. 721.78 lakh (Plan: Rs. 18.47 lakh, Non-Plan: Rs. 686.29 lakh and Non-plan OBC: Rs. 17.02 lakh) and own income of Rs. 123.84 lakh (Non Plan). Out of total income of Rs. 4313.87 lakh, the college utilized Rs. 4030.30 lakh (Plan: Rs. 12.39 lakh, Non-Plan: Rs. 3681.18 lakh and Non-plan OBC: Rs. 336.73 lakh) leaving an unspent balance of Rs. 283.56 lakh (Plan: Rs. 6.08 lakh, Non-plan: 204.84 lakh and Rs. 72.64 lakh under Non-Plan OBC).

College of Vocational Studies

A. Balance Sheet

A.1 Liabilities

A.1.1 Current Liabilities and Provisions (Schedule 7)-Rs. 17.39 crore

The above do not include unspent grant-in-aid of Rs. 20.18 crore (inclusive of own receipts) resulting in understatement of Current Liabilities & Provision and overstatement of Corpus/Capital Fund by Rs. 20.18 crore.

A.2 Assets

A.2.1 Fixed Assets (Schedule 8)-Rs. 5.56 crore

The above do not include incidental expenses (architect fee) related to construction of porta-cabin amounting to Rs. 10.01 lakh which has been booked in the accounts as revenue expenditure. This has resulted in understatement of Fixed Assets and Corpus/Capital Fund by Rs. 10.01 lakh.

A.2.2 Current Assets, Loans & Advances (Schedule 11) - Rs. 27.93 crore

The above do not include interest amounting to Rs. 11.05 lakh accrued on FDRs of Rs. 10.19 crore of Student Societies Fund. This has resulted into understatement of Current Assets, Loans & Advances and Student Societies Fund by Rs. 11.05 lakh.

B. Income & Expenditure Account

B.1 Income

B.1.1 Interest Earned (Schedule 17) - Rs.1.17 crore

The above do not include interest accrued of Rs. 1.18 lakh on FDRs of Rs. 3.96 crore resulting into understatement of Interest Income with consequent understatement of Capital Fund and Current Assets, Loans & Advances by Rs. 1.18 lakh

B.2 Expenditure

B.2.1 Other Administrative Expenses (Schedule 21) - Rs. 85.28 lakh

The above include expenditure of Rs. 6.01 lakh on purchase of Library Books while the same has also been shown under Fixed Assets. This has resulted in overstatement of expenditure by Rs. 6.01 lakh. This needs to be corrected by reversing the double entries of same expenditure by increasing the income by same amount.

C. Receipts & Payments Accounts

C.1 The opening balance and closing balance of Student Society Account (Canara Bank S.B. A/c No. 17153) wherein Rs. 369.13 lakh and Rs.650.70 lakh respectively were lying has not been shown in the Receipt and Payment Accounts.

C.2 The opening and closing balance of Security Account (Canara Bank S.B. A/c No. 17154) Rs. 6.12 lakh and Rs.5.99 lakh respectively has not been shown in the Receipt and Payment Accounts.

D. General

D.1 In Receipts & Payments Account closing balance in Building Fund Account (Canara Bank SB Account No. 17155) as on 31.03.2016 has been shown as Rs. 78.97 lakh. However, as per cash book it is Rs. 70.86 lakh. The difference of Rs. 8.11 lakh may be reconciled.

D.2 In Receipts & Payments Account expenditure on purchase of Furniture/Fixture Building has been shown as Rs. 41.19 lakh. However, in Schedule - 8 "Fixed Assets" it has been shown as Rs. 49.29 lakh. The difference of Rs. 8.10 lakh may be reconciled.

D.3 FDR of Rs. 1.43 crore of OBC Fund was encashed during the year 2015-16 and the encashed amount was taken in Building Fund in place of OBC Fund. This needs to be rectified.

D.4 Schedules of Balance Sheet and Income & Expenditure Account have not been prepared as per the format of accounts prescribed by the MHRD.

D.5 Bank Reconciliation

CVS maintains 5 bank accounts. Out of 5 bank accounts, Bank Reconciliation Statements of 3 bank accounts were provided to audit. Reconciliation Statement of these three bank accounts revealed that various entries of Rs. 13.67 lakh remained unreconciled as on 31.03.2016 as detailed below.

(Amount in Rs.)

Sl No	Name of Account & A/c No.	Cheques issued but not encashed	Cheques/ Amount deposited but not credited by Bank	Amount debited by bank but not taken in Cash Book	Amount credited by Bank but not taken in Cash Book
1.	Student Society A/c, Canara Bank, SB A/c No. 1768101017153	—	9,78,746 (December 2009 to Feb 2016)	1,48,964 (July 2009 to October 2014)	152638 (July 2010 to January 2015)

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2016

SCHOLARSHIP SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

Sl. No	Name of Sponsor	Opening Balance As on 01.04.15		Transactions During the year		Closing Balance As on 31.03.16	
		3	4	5	6	7	8
		CR.	DR.	CR.	DR.	CR.	DR.
1	CSIR Fellowship (298413)	3556470		6532345	88049522	1444013	
						0	
2	UGC Fellowship (298460)	22235475		181397626	235445691	0	21812589
						0	
3	Other Govt. Scholarships (298707)	1702884		1211574	29780511	14559725	
						0	
4	CSIR Fellowship (500) (545269)	1939810		15298682	18964734	271778	
						0	
5	UGC Fellowship (500) (945758)	1811574		10000000	11264811	80604	
Total		80675441	114118025	381347493	35279562	21812589	

Note:-

1. The total of Column 7, (Credit) will appear under the phone 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 (Guar. Advances and Deposits).

Asstt. Registrar (Pg-II)

Finance Officer

Shripaika
Finance Officer

2.	Maintenance Grant A/c, Canara Bank, SB A/c No. 1768101017149	—	2,050 (July 2015 to Feb 2016)	61,161 (November 2009 to March 2013)	—
3.	Security Account A/c, Canara Bank, SB A/c No. 1768101017154	20,000 (June 2015)		2951 (1 case 2014- 15)	—
	Total	20,000	9,80,796	2,13,076	1,52,638

It can be seen from the annexure that an amount of Rs. 2.13 lakh represents amount debited by bank but not taken in cash book. This needs investigation.

An amount of Rs. 9.81 lakh has been shown as cheques/amount deposited in bank but not credited by bank. These cases need investigation.

Similarly, an amount of Rs. 20,000/- represents cheques issued but not encashed. These cheques have now become time barred but have not been taken in the cash book and shown as liability.

Similarly, an amount of Rs. 1.53 lakh represents amount credited by bank but not taken in cash book i.e. Rs. 1.53 lakh remained out of accounts.

Therefore, proper action needs to be taken at the earliest to reconcile the same.

E Grants-in-aid

College of Vocational Studies, University of Delhi received grants-in-aid of Rs. 1994.64 lakh (Maintenance Grant- Rs. 1614.86 lakh and OBC Grant-Rs.379.78 lakh) from UGC during the financial year 2015-16. College also has own receipts of Rs. 509.76 lakh and had an opening balance of Rs. 1553.58 lakh under Non-plan. Out of the total funds of Rs. 4057.98 lakh, the College utilized Rs. 2040.44 lakh leaving a balance of Rs. 2017.54 lakh under Non-plan.

The college has not furnished any Utilisation certificate to UGC since 2009-10. The closing balance of the Non-Plan grant-in-aid cash book is reported as the closing balance by the college to UGC for finalisation of budget estimate. The above grant-in-aid para has been prepared on the basis of cash book taking in to account the entire Receipts & Payments and the closing balance as on 31/3/2016 is the closing balance of the cash book.

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 are in agreement with the books of accounts.

vi. In our opinion and to the best of our information and according to the explanation given to us, the said financial statements, read together with the Notes on Accounts and Significant Accounting Policies, and subject to the 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 as at 31 March 2016; and

b. in so far as they relate to the Income and Expenditure Account of the surplus for the year ended on that date.

For and on behalf of the C&AG of India



Director General of Audit
Central Expenditure

Place: New Delhi

Date: 12.2.17

Annexure-I

1. Adequacy of Internal Audit System

- The university has an internal audit department.
- During the year, 19 units were planned for audit out of which 11 units were audited.
- The follow up was not adequate as 244 audit paras of internal audit were outstanding as on 31.03.2016.
- Out of 13 maintained institutions only 3 were audited up to 2014-15 and the internal audit of remaining 10 maintained institutions is in arrears.

S. No.	Name of the Maintained Institutions	Audited up to
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.	Dayal Singh College (Evening)	2011-12
7.	Agricultural Economic Research Centre	2010-13
8.	Vallabhbhai Patel Chest Institute	2012-13
9.	Deshbandhu College	2013-14
10.	Dyal Singh College (Day)	2012-15
11.	Miranda House	2011-12
12.	Kirori Mal College	2014-15
13.	Ram Lal Anand College (Day)	2012-13 (Report was awaited)

2. Adequacy of Internal Control System

The internal Control of University of Delhi is inadequate as :

- Follow up action on the Bank Reconciliation Statement is inadequate.
- The Managements response to external audit objections is not effective as 59 paras were outstanding as on 31.03.2016.

• Maintained Institutions

Management was not responsive to audit objections of audit reports of the following Institutions/Colleges i.e. Aryabhatta College, College of Vocational Studies, Dyal Singh College (Evening & Morning), Miranda College, Kirorimal College and Ram Lal Anand College (Day)

University College of Medical Sciences

- There is not adequate internal control system as accrual system of accounting was not followed as mentioned in comment No. A.1 & A.2. Further Fixed Assets register was not maintained properly and Bank reconciliation was not done properly.

School of Open Learning

- Post of Assistant Registrar (Accounts) is vacant since May 2014.
- Physical verification of inventory was not done regularly.

Vallabhbhai Patel Chest Institute

- The internal control system of Institute was not adequate as MHRD format was not followed strictly and Capital expenditure was booked as revenue expenditure. Further Bank Accounts was not reconciled and Fixed Assets register was not maintained properly.

Dyal Singh College (Evening)

- The internal control system is adequate.

Dyal Singh College (Morning)

- The internal control system of the college is not adequate as accrual system of accounting was not followed and Capitalization of expenditure was not done.

Miranda House

- Physical verification of inventory was not done regularly.

Ram Lal Anand College (Day)

- Physical verification was not done regularly.

Agricultural Economics Research Centre

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

Ramannujan College

- The internal control of the college is not adequate as Rs. 130 lakh received from UGC was not properly accounted.

Deshbandhu College

The internal control system of the college is weak in following areas

- (i) Broadsheet for GPF/ CPF has not been maintained.
- (ii) Certificate of closing balance at the end of each month was not recorded in the cash book.
- (iii) The balances of some ledgers were recorded with pencil.

3. System of physical verification of fixed assets

- Physical verification is conducted on annual basis. The physical verification of 52 units out of 125 units was conducted by the internal audit for the year April 2014 to March 2015.

Maintained Institutions The position of physical verification of assets and books and publication in Maintained Institutions is as follows:-

Sr. no.	Name of the Maintained Institutions	Physical verification conducted upto	
		Assets	Books & Publication
1.	Aryabhutta College	2015-16	2012
2.	Ramanujan College	March 2016	March 2016
3.	School of Open Learning	2014-15	Under process
4.	University College of Medical Sciences	2015-16	2014-15
5.	College of Vocational Studies	2015-16	2012-13
6.	Dayal Singh College (Evening)	2015-16	Upto March 2012
7.	Agricultural Economic Research Centre	2013-14	2011-12
8.	Vallabhbhai Patel Chest Institute	Land & Building upto 2016 Others upto 2014	2011-12
9.	Deshbandhu College	Land & Building upto Dec 2009 Others upto 2003-04	2008
10.	Dyal Singh Day	2015-16	2013-14
11.	Miranda House	December 2015	2015-16
12.	Kirori Mal College	November 2009	2014-15
13.	Ram LalAnand (Day)	March 2015	2003-2006

4. System of Physical Verification of inventory

- Physical verification is conducted on annual basis. The physical verification of stationery and consumable items of 52 units out of 125 units and physical verification of 8 out of 21 library have been conducted by University of Delhi.
- Out of 13 MIs the physical verification of inventory has been done up to 2015-16 by 10 MIs. 3 colleges (SOL, RLA and Miranda house) has done physical verification up to

2014-15 only. The information in respect of Physical verification of inventory like stationery and other consumable items was not furnished to audit by Aryabhata College.

5. Regularity in payment of statutory dues

- As per the Accounts, no statutory due over six month was outstanding as on 31.3.2016.

- **Maintained Institutions**

- College of Vocational Studies**

- As per annual accounts, payment over six months in respect of statutory dues like Labour Cess Rs. 5.37 lakh and TDS Rs. 0.08 lakh etc. were outstanding as on 31.03.2016.

Annexure-2

Sl. No	Bank Account No.	Cheques issued up to 31.12.15 but not encashed (+)	Debit raised by bank but not booked in cash book (-)	Credit given by bank but not booked in cash book (+)	Cheques & Draft deposited but credit not given by bank (-)	Direct Entries in Cashbook but not found in Bank Statement (+)	Remarks (Periodicity of the details)
1.	GIS Cell (10851299530)		1,144	93,089	28,425		Not Known, details not available
2.	UGC Research Fellowship (10851298560)				6,86,475		-do-
3.	DU Seminar Summer Instt. (10851298707)				2,36,822 (17)		Since 1986-87
4.	DU Endowment Fund (10851299733)	5,000 (1)					1/3/15
5.	CSIR Fellowship (10851298413)		27,425** (4)				**2007 to 2009
6.	Research Scheme	60,209 (4)	2,440 (6.3.2013)		43,412 (1)		

	(1085129865 0)						
7.	Director of Hindi Medium Implementati on (1085129930 3)	38,293 (33)			33,025*		*Since 1998-99, details not available
8.	Seminar Summer Instt. (1085129905 2)				28500 (4)*		*Since 2008
9.	Misc. Saving (1085129894 5)			29,37,778 (3)			Since 2010
10.	Contractor Security (1085129848 0)		43,320	38,369	1,23,300		2006-07, details not available
11.	Plan (1085129892 3)			5,63,440 (2)			
12.	Misc. Current A/C (1085129536 5)	82,832 (35)*	4,67,187 (17)	30,07,812 (25)	4,21,635 (7)		*Since 10/2014
13.	Young Research Scientists Project (1085129859 3)				83,600 (15)		Since 2006 (details not available)
14.	Dept. of Adult & Continuing Education (1085129940)				1804*		1993-94, details not available

	5)						
15.	B.R.A. Project (1085129826 4)	20,729 (2)		4,000 (4)			
16.	BRAC M.G. (1085130058 0)	26,828 (7)	9240 (1)				
17.	DU Resource Generation (1085130063 6)			10,500	4,03,194		Details not available
18.	NSS (1085129997 1)	12,460 (6)			71,060 (1)		
19.	Misc SC (1004354673 8)	17,461 (4)*			12,15,933 (15)#		*Since 22/01/15 #Since 31/10/12
20.	Plan SC (1004354672 7)	29,486 (4)*		17,13,324 (8)	11,51,301 (46)***	87,76,383 (23)**	*Since 22/1/15, **since 23/3/09 ***since 4/2/09
21.	Salary SC (1004354501 0)	7,473 (14)*			78,630 (2)		*Since 1/4/15
22.	Maint SC (1004354502 1)	8,60,828 (233)*		8,41,467 (34)	35,67,137 (63)***	38,24,331 (20)**	*Since 25/8/14, **since 31/3/09, ***Since 24/4/11
23.	Contractors Security SC				8359 (1)*		*Since

	(1004354640-0)						3/7/14
24.	Library Security SC (10043546251)	76,300 (77)*					Since 31/08/12
25.	R&P SC (10043546386)	61,89,283 (225)	7,38,19,490(329)**	1,52,57,032 (66)***	5,76,560 (2)	6,47,93,669 (82)*	BRS up to 31/10 2015, *Since 27/03/06, **Since 23/9/08, ***since 30/12/04
	Grand Total	74,27,382	7,43,70,246	2,44,66,811	87,59,172	7,73,94,383	

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2016

SCHEDULE III: UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS

	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: Utilised for Revenue Expenditure	0	0
Less: Utilised for Capital Expenditure	0	0
Total (b)	0	0
Unutilised carried forward (a-b)		
B. UGC grants plan		
Balance B/F	715688539	7346106950
Add: Receipts during the year	576128355	28113409
Total (c)	7482513752	7727241009
Less: Refunds		
Less: Utilised for Revenue Expenditure	0	437661960
Less: Utilised for Capital Expenditure	445681609	533191972
Total (d)	570642072	570855932
Unutilised carried forward (c-d)	716669470	7158685397


 Asstt. Registrar (Fin II)


 Finance Officer


 Treasurer

UNIVERSITY OF DELHI
ANNUAL ACCOUNTS FOR THE YEAR 2016-17

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UNIVERSITY OF DELHI
BALANCE SHEET AS AT 31ST MARCH, 2017

Particulars	Schedule	Current Year	Previous Year	Amount in ₹
SOURCES OF FUNDS				
CORPUS/CAPITAL FUND	1	-----	-----	
DESIGNATED / EARMARKED / ENDOWMENT FUNDS	2	5895188592	5357432601	
CURRENT LIABILITIES & PROVISIONS	3	26472963908	26232916117	
TOTAL		32368152500	31590348718	
APPLICATION OF FUNDS				
FIXED ASSETS				
Tangible Assets	4	1445275815	1277695518	
Intangible Assets		3192579	4989982	
Capital Works-in-Progress		4065825877	4065825877	
INVESTMENT FROM EARMARKED / ENDOWMENT FUNDS				
INVESTMENT – OTHERS	5	247983000	345583000	
CURRENT ASSETS	6	-----	-----	
LOANS, ADVANCES & DEPOSITS	7	11451056645	10827860131	
CORPUS/CAPITAL FUND	8	3341361463	4643845213	
		11813457121	10424548997	
TOTAL		32368152500	31590348718	

Significant Accounting Policies
Contingent Liabilities and Notes to Accounts

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2017

C. UGC Grants non-Plan		Amount in ₹	
Balance B/F	0	4335230000	4339479000
Add: Receipts during the year		4335230000	4339479000
Total(e)		0	0
Less: Refunds		4263272809	4257942072
Less: Utilized for Revenue Expenditure		71957191	81536928
Less: Utilized for Capital Expenditure		4335230000	4339479000
Unutilized carried forward (e-f)		0	0
D. Grants from state govt.			
Balance B/F	0	0	0
Add: Receipts during the year		0	0
Total(g)		0	0
Less: Refunds		0	0
Less: Utilized for Revenue Expenditure		0	0
Less: Utilized for Capital Expenditure		0	0
Total (h)		0	0
Unutilized carried forward (g-h)		0	0
Grand Total(A+B+C+D)	5721197188	7146469470	

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

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2017

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 31.03.2017	W.D.V. as at 31.03.2016
1	Land		19716892	0	0	19716892		0	19716892	19716892
2	Site Development/Minor work		0	0	0	0		0	0	0
3	Buildings	5%	719893102	8209007	0	728102109		36405105	691697004	719893102
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%	214081968	61223031	312526	274992473		54998495	219993978	214081968
9	Scientific & Laboratory Equipment	40%	115669363	89462232	3878	205127717		82051087	123076630	115669363
10	Office Equipment		0	0	0	0		0	0	0
11	Audio Visual Equipment	50%	423315	471384	1	894698		447349	447349	423315
12	Computers & Peripherals	40%	75227665	1552440675	5696	1627662644		172781628	259172441	75227665
13	Furniture, Fixtures & Fittings	25%	89726629	33785361	32967	123479023		30869756	92609267	89726629
14	Sports Equipment	50%	57547	0	0	57547		28774	28773	57547
15	Vehicles	25%	1772754	0	2999	1769755		442439	1327316	1772754
16	Lib. Books & Scientific Journals	50%	37816283	29976069	25	67792327		33896163	33896165	37816283
17	Small Value Assets		0	0	0	0		0	0	0
18	Work of Art		3310000	0	0	3310000		0	3310000	3310000
Total (A)			1277695518	1775567759	358092	3052905184	1195708575		411920796	1445275815
19	Capital Work in Progress (B)		4065825877	0	0	4065825877		0	4065825877	4065825877
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 31.03.2017	W.D.V. as at 31.03.2016
20	Computer Software	40%	4972221	291343	0	5263564		2105426	3158138	4972221
21	E-Journals	25%	0	0	0	0		0	0	0
22	Patents	25%	17761	28160	0	45921		11480	34441	17761
Total (C)			4989982	319503	0	5309485		2116906	3192579	4989982
Grand Total (A+B+C)			5348511377	1775887262	358092	7124040546	1195708575		414037702	5514294271
Previous year (2015-16)			5376363310	264423762	1483734	5639303338		290791961	5348511377	

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.

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2017

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 31.03.2017	W.D.V. as at 31.03.2016
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%	27775005	1892395	0	279667400	13983370	13983370	265684030	27775005
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%	106161305	31992603	0	138153908	27630782	49027551	110523126	106161305
9	Scientific & Laboratory Equipment	40%	65177299	57391578	0	122568877	27630782	49027551	73541326	65177299
10	Office Equipment		0	0	0	0	0	0	0	0
11	Audio Visual Equipment	50%	201746	471384	0	673130	336565	336565	336565	201746
12	Computers & Peripherals	40%	46111872	1545330934	0	1591442806	158293692	12080022	237440539	46111872
13	Furniture, Fixtures & Fittings	25%	31267927	17052160	0	48320087	12080022	12080022	36240065	31267927
14	Sports Equipment	50%	0	0	0	0	0	0	0	0
15	Vehicles	25%	549439	0	0	549439	137360	137360	412079	549439
16	Lib. Books & Scientific Journals	50%	4342203	6870819	0	11213022	5606511	5606511	5606511	4342203
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)			532896796	1661001873	0	2193898669	1195708575	267095853	731094241	532896796

19	Capital Work in Progress (B)		804296182	0	0	804296182		0	804296182	804296182
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 31.03.2017	W.D.V. as at 31.03.2016
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%	0	19360	0	19360	4840	4840	14520	0
Total (C)			0	19360	0	19360		4840	14520	0
Grand Total (A+B+C)			1337192978	1661021233	0	2998214211	1195708575	267100693	1535404943	1337192978
Previous year (2015-16)			1377332688	90362873	0	1467695561		130502583	1337192978	

Astt. Registrar (Fin-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2017

SCHEDULE 4B - NON 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 for the year	W.D.V. as at 31.03.2017	W.D.V. as at 31.03.2016
1	Land		19716892	0	0	19716892	0	19716892	19716892
2	Site Development/Minor work		0	0	0	0	0	0	0
3	Buildings	5%	359545860	5917837	0	365463697	18273185	347190512	359545860
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%	73387401	9905093	312526	82979968	16595994	66383974	73387401
9	Scientific & Laboratory Equipment	40%	14889905	14343116	3878	29229143	11691657	17537486	14889905
10	Office Equipment		0	0	0	0	0	0	0
11	Audio Visual Equipment	50%	36441	0	1	36440	18220	18220	36441
12	Computers & Peripherals	40%	23814572	4523700	5696	28332576	11333030	16999546	23814572
13	Furniture, Fixtures & Fittings	25%	48447650	14835438	32967	63250121	15812530	47437591	48447650
14	Sports Equipment	50%	57360	0	0	57360	28680	28680	57360
15	Vehicles	25%	1223314	0	2999	1220315	305079	915236	1223314
16	Ltb. Books & Scientific Journals	50%	32707412	22193622	25	54901009	27450505	27450504	32707412
17	Small Value Assets		0	0	0	0	0	0	0
18	Work of Art		0	0	0	0	0	0	0
Total (A)			573826807	71718806	358092	645187521	101508880	543678641	573826807
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 31.03.2017	W.D.V. as at 31.03.2016
20	Computer Software	40%	4860403	238385	0	5098788	2039515	3059273	4860403
21	E-journals	25%	0	0	0	0	0	0	0
22	Patents	25%	17761	0	0	17761	4440	13321	17761
Total (C)			4878164	238385	0	5116549	2043955	3072594	4878164
Grand Total (A+B+C)			578704971	71957191	358092	650304070	103552835	546751235	578704971
Previous year (2015-16)			614329470	81536916	1483734	694382664	115677693	578704971	

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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2017

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 31.03.2017	W.D.V. as at 31.03.2016
1	Patents & Copyrights	25%	17761	28160	0	45921	11480	34441	17761
2	Computer Software	40%	4972221	291343	0	5263564	2105426	3158138	4972221
3	E-Journals	25%	0	0	0	0	0	0	0
Total			4989982	319503	0	5309485	2116906	3192579	4989982
Previous year (2015-16)			7655275	655441	0	8310716	3320734	4989982	

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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2017

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 31.03.14 of Patents obtained in 2008-09 (Original Value - Rs.../-)	-----	-----	-----	-----	-----	-----
2. Balance as on 31.03.14 of Patents obtained in 2010-11 (Original Value - Rs.../-)	-----	-----	-----	-----	-----	-----
3. Balance as on 31.03.14 of Patents obtained in 2012-13 (Original Value - Rs.../-)	-----	-----	-----	-----	-----	-----
4. Patents granted during the Current Year	-----	-----	-----	-----	-----	-----
Total	-----	-----	-----	-----	-----	-----
Particulars						
Op. Balance	Addition	Gross	Patents Granted/Rejected	Net Block 2013-14	Net Block 2012-13	
A. Patents Pending in respect of Patents applied for						
1. Expenditure incurred during 2009-10 to 2011-12	-----	-----	-----	-----	-----	-----
2. Expenditure incurred during 2012-13	-----	-----	-----	-----	-----	-----
3. Expenditure incurred during 2013-14	-----	-----	-----	-----	-----	-----
Total	-----	-----	-----	-----	-----	-----
C. Grand Total (A+B)	-----	-----	-----	-----	-----	-----

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

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2017

SCHEDULE 4D - OTHERS

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 31.03.2017	W.D.V. as at 31.03.2016
1	Land		0	0	0	0	0	0	0
2	Site Development/Minor work		0	0	0	0	0	0	0
3	Buildings	5%	82572238	398775	0	82971013	4148551	78822462	82572238
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%	34533262	19325335	0	53858597	10771719	43086878	34533262
9	Scientific & Laboratory Equipment	40%	35602159	17727538	0	53329697	21331879	31997818	35602159
10	Office Equipment		0	0	0	0	0	0	0
11	Audio Visual Equipment	50%	185127	0	0	185127	92564	92563	185127
12	Computers & Peripherals	40%	5301221	2586041	0	7887262	3154905	4732357	5301221
13	Furniture, Fixtures & Fittings	25%	10011052	1897763	0	11908815	2977204	8931611	10011052
14	Sports Equipment	50%	186	0	0	186	93	93	186
15	Vehicles	25%	1	0	0	1	0	1	1
16	Lib. Books & Scientific Journals	50%	76666	911628	0	1678294	839147	839147	76666
17	Small Value Assets		0	0	0	0	0	0	0
18	Work of Art		2000000	0	0	2000000	0	2000000	2000000
Total (A)			170971912	42847080	0	213818992	43316062	170502930	170971912

19	Capital Work in Progress (B)		3261529695	0	0	3261529695	0	3261529695	3261529695
20	Computer Software	40%	111818	52958	0	164776	65910	98866	111818
21	E-Journals	25%	0	0	0	0	0	0	0
22	Patents	25%	0	8800	0	8800	2200	6600	0
Total (C)			111818	61758	0	173576	68110	105466	111818
Grand Total (A+B+C)			3432613425	42908838	0	3475522263	43384172	3432138091	3432613425

Note : The additions during the year include additions from :

Gifted	1199
Project Close	30189637
Misc. Accounts Fund	8393305
Other Fairmarked Fund	4324697
Total	42908838

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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2017

	Amount in ₹	
	Current Year	Previous Year
SCHEDULE 5 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS		
1. In Central Government Securities	247900000	345500000
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	247983000	345583000
--------------	------------------	------------------

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2017

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	26000000
2	Publications - Govt. Securities	300000	400000
3	Endowment Fund - Govt. Securities	185600000	254600000
4	Other Earmarked Fund - Govt. Securities	44000000	64500000
5	Endowment Fund - Shares	83000	83000
Total		247983000	345583000


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

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2017

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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UNIVERSITY OF DELHI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

Particulars	Schedule	Current Year	Previous Year	Amount in ₹
INCOME				
Academic Receipts	9	954040785	1029225856	
Grants / Subsidies	10	4535349679	4703623481	
Income from Investment	11	44491931	18720318	
Interest Earned	12	10757610	12445873	
Other Income	13	62984521	80645038	
Prior Period Income	14	-----	-----	
Increase /Decrease in Stock		31819874	-----	
TOTAL (A)		5639444400	5844660566	
EXPENDITURE				
Staff Payments & Benefits (Establishment expenses)	15	5533672533	4582273832	
Academic Expenses	16	503322960	503574198	
Administrative and General Expenses	17	805128377	817018758	
Transportation Expenses	18	6936509	3654582	
Repairs & Maintenance	19	199850205	188886402	
Finance costs	20	443563	376220	
Depreciation	4	414037702	290791961	
Expenditure on Grants, Subsidies etc.	21	161486328	291954779	
Prior Period Expenses	22	1195708575	16843799499	
TOTAL (B)		8820586752	23522330231	
Balance being excess of Income over Expenditure/ (Expenditure over Income) (A- B)				
		(3181142352)	(17677669665)	
Transferred to / from Designated Fund				
Balance being Surplus/(Deficit) carried to Capital Fund				
		(3181142352)	(17677669665)	

Significant Accounting Policies
Contingent Liabilities and Notes to Accounts

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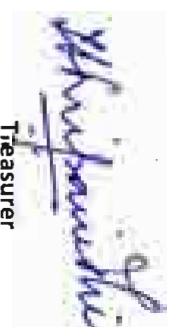
UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2017

SCHEDULE 7 - CURRENT ASSETS		Amount in ₹	
		Current Year	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		12715923	-----
h) Water supply material		-----	-----
i) Liveries		196474	-----
j) Drugs and Medicines		3895059	-----
k) Answer Sheet		15012418	-----
2. Sundry Debtors :			
a) Others Outstanding for a period exceeding six months		-----	-----
b) Others		-----	-----
3. Cash and Bank Balance			
a) With Scheduled Banks :			
-In Current Accounts		65626464	69881547
-In Term Deposit Accounts		10123882586	9716383113
-In Savings Accounts		1228784221	1040611971
b) With non-Scheduled Banks :			
-In Term Deposit Accounts		-----	-----
-In Savings Accounts		-----	-----
c) Cash Balance in hand (including cheques\drafts) :		943500	983500
4. Post Office Savings Accounts		-----	-----
TOTAL		11451056645	10827860131

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

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UNIVERSITY OF DELHI

Annexure "A"

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2017

I	Current Account	Amount in ₹	
		Current Year	Previous Year
1	B R Amedkar Centre General Fund A/c	23578	8189
2	ICICI Bank A/c	1050992	11231597
3	SBI Law Centre II	134017	45824
4	SBI MG I	23875210	9934317
5	SBI MG II	10745135	6497782
6	SBI MG III	6280127	18215818
7	SDC Examination A/c	206339	3754753
8	SDC General Fund A/c	1138055	764492
9	Sponsored Project Bank A/c	2352045	1632311
10	Plan Current A/c	3545965	13855603
11	Current A/cs of Earmarked Fund	16275001	3940860
		65626464	69881547
II Savings Bank Accounts			
1	External Candidate Cell A/c	549733	5382691
2	NCWEB A/c	4909267	4583219
3	SBI Departmental Receipt A/c	5799288	799244
4	SBI General Fund A/c	387974175	374329796
5	SBI Medical Reimbursement A/c	3390707	3432754
6	Sponsored Project Bank A/c	279967106	168115128
7	Sponsored Fellowship and Scholarship	75189415	63090664
8	Plan Savings A/c	45532299	57702884
9	Savings A/cs of Earmarked Fund	415614087	363170776
10	CPF Account refundable to UGC	17691	4815
11	IDBI Bank A/c	9840452	-----
		1228784221	1040611971
III Term Deposit Accounts			
1	FDR from Earmarked Fund(including margin money)	4928401148	4436580610
2	FDR from UGC Refundable A/c	16858487	15685000
3	FDR from ACBR A/c	918073	703553
4	FDR from Social Work A/c	2660351	2660351
5	FDR from Maintenance Grants	700000000	830000000
6	Sponsored Project Bank A/c	8722243493	934498766
7	Sponsored Fellowship and Scholarship	25000000	-----
8	FDR From Plan A/c (including margin money)	3567801034	3496254833
9	FDR From ICICI Bank A/c	10000000	-----
		10123382586	9716383113

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2017

	Amount in ₹
SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS	
1. Advances to employees (Non-interest bearing)	
a) Salary	—
b) Festival	937252
c) Medical Advance	1351902
d) Leave Travel Concession	53000
e) Other (to be specified)	504,000
2. Long Term Advances to employees (Interest bearing)	4047511
a) Vehicle Loan/Conveyance/Computer	—
b) Home Loan/HBA	1180920
c) Others (to be specified)	1936830
3. Advances and other amounts recoverable in cash or in kind or for value to be received	—
a) On Capital Account	—
b) to Suppliers	—
c) Delhi University Pension Accounts	2980000
d) Delhi University Press	17395000
e) Sir Shankar Lal Chair in Chemistry Fund A/c	1100000
f) Other Advance out of Earmarked Funds	16144059
g) Other Advance out of Maintenance Grant A/c	685292917
h) Other Advances out of Sponsored Projects	144291005
i) Advance from Plan A/c	1983897742
j) Others	1151924
4. Prepaid Expenses	—
a) Insurance	13842119
b) Other Expenses	—
5. Deposits	—
a) Telephone	—
b) Lease Rent	20805300
c) Electricity	—
d) AICTE, if applicable	4795
e) DESU (Security)	202373
f) Others	—
6. Income Accrued:	—
a) On Investments from Earmarked/Endowment Funds	197205012
b) On Investments from AICBR/UGC Refundable A/c	—
c) On Investments from UGC Refundable A/c	153561
d) On Investments from Sponsored Projects	87703814
e) On Investments from Sponsored Fellowship and Scholarship	2188746
f) On Investments from Plan	120889004
g) On Investments from MGI,el ICICI, SDC)	6616367
h) On Loans and Advances	150,000
i) Others (includes income due unrealized)	—
7. Other - Current Assets receivable from UGC/sponsored projects	—
a) Debit balances in Sponsored Projects	31192212
b) Debit balances in Sponsored Fellowships & Scholarships	—
c) Grants Receivable	—
d) Other receivables	21812589
8. Claims Receivable	105176
TOTAL	3341361463
	4643845213

Note :

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

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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2017

SCHEDULE - 9 ACADEMIC RECEIPTS		Amount in ₹	
Fees from Students		Current Year	Previous Year
Academic			
1. Tuition fee	17980348	12748817	
2. Admission Fee	2344991	5304278	
3. Enrolment fee	14270108	66067298	
4. Library Admission fee	1830082	744536	
5. Laboratory fee	89605	85738	
6. Sports and Athletic Association Fee	10072489	10856058	
7. Computer Fee	887500	228000	
8. Arts & Craft Fee	-----	-----	
9. Registration fee	105705230	39150	
10. Syllabus fee	-----	-----	
11. Other Fees	27854021	145544277	
Total (A)	181034374	241618152	
Examinations			
1. Admission Test Fee	-----	-----	
2. Annual Examination Fee	715006643	698972386	
3. Mark sheet, certificate Fee	16026730	14018100	
4. Entrance Examination Fee	29428805	60551778	
Total (B)	760462178	773542264	
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	12544233	14065440	
Total (D)	12544233	14065440	
Other Academic Receipts			
1. Registration fee for workshops, programmes	-----	-----	
2. Registration fees (Academic Staff College)	-----	-----	
Total (E)	0	0	
GRAND TOTAL (A+B+C+D+E)	954040785	1029225856	

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2017

SCHEDULE 10- GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Particulars	Plan		UGC		Total Plan	Non Plan UGC	Current Year Total	Previous Year Total
	Govt. of India	Plan	Specific Schemes					
Balance B/F		7146469470			7146469470		7146469470	7156385397
Add: Receipts during the year		507825821	0		507825821	4335230000	4843055821	4865607355
Total		7654295291	0		7654295291	4335230000	11989525291	12021992752
Less : Refund to UGC Balance					0		0	0
Less : Utilized for Capital expenditure (A)		1661021233	0		1661021233	71957191	1732978424	171899801
Balance		5993274058	0		5993274058	4263272809	10256546867	11850092951
Less: utilized for Revenue Expenditure (B)		272076870	0		272076870	4263272809	4535349679	4703623481
Balance C/F (C)		5721197188	0		5721197188	0	5721197188	7146469470

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

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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2017

SCHEDULE 11- INCOME FROM INVESTMENTS	Earmarked/Endowment Funds		Other Investments		Amount in
	Current Year	Previous Year	Current Year	Previous Year	
1. Interest					
a. On Government Securities	-----	-----	-----	-----	
b. Other Bonds/Debentures	-----	-----	-----	-----	
2. Interest on Term Deposits	389466567	383719616	44491931	1872031	
3. Income accrued but not due on Term Deposits/Interest bearing advances to employees.	-----	-----	-----	-----	
4. Interest on Saving Bank Accounts	9367793	21116350	-----	-----	
5. Others (Specify)	-----	-----	-----	-----	
Total	398834360	404835966	44491931	1872031	
Transferred to Earmarked/Endowment Funds	398834360	404835966			

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 31-03-2017

SCHEDULE 12 - INTEREST EARNED		Amount in ₹	
	Current Year	Previous Year	
1. On Savings Accounts with scheduled banks	10757610	12445873	
2. On Loans			
a. Employee/Staff	-----	-----	
b. Others	-----	-----	
3. On Debtors and Other Receivables	-----	-----	
Total	10757610	12445873	

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- Note:**
1. The amount against item 1, in respect of Bank Accounts of Earmarked/Endowment Funds is deal with in Schedule 11 (First Part) and Schedule 2.
 2. Item 2(a) is applicable only if Revolving funds have not been constituted for such advances.

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2017

SCHEDULE 13 - OTHER INCOME

		Amount in ₹	
		Current Year	Previous Year
A. Income from Land & Building			
1. Rent from Building/Land etc.		5548000	4397265
2. License fee		17106751	11347017
3. Hire Charges of Auditorium/Play Ground/Convention Centre, etc.		-----	-----
4. Electricity charges recovered		-----	-----
5. Water charges recovered		-----	-----
Total (A)		22654751	15744282
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	19777	26965	
3. Income from Royalty	-----	-----	-----
4. Sale of application form (recruitment)	0	7650	
5. Misc. receipts (Sale of tender form, waste paper, etc.)	473820	879624	
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	31825567	31579859	
8. Health Centre Contribution	0	17814448	
9. Leave Salary & Pension Contribution	8010606	14592210	
10. Others (Specify)			
Total (D)	40329770	64900756	
GRAND TOTAL (A+B+C+D)	62984521	80645038	

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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2017

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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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2017

SCHEDULE - 15 STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Particulars	Plan	Current Year		Total	Plan	Previous Year		Total
		Non Plan	Plan			Non Plan	Plan	
a) Salaries and Wages								
Teaching staff	11201867	1395626962	1406828829	49679059	1289118549	13387976		
Non-Teaching staff	12807878	845372340	858180218	16913123	889213446	9061265		
Lower Subordinate staff	125665	253901521	254027186		251568833	2515688		
b) Allowances and Bonus		13857214	13857214		4147622	41476		
c) Contribution to Provident Fund		4075298	4075298		4641093	46410		
d) Contribution to other funds (specify)			0					
e) Staff Welfare Expenses (Liveries)		613510	613510		2206092	22060		
f) Retirement and Terminal Benefits	621234	2740492121	2741113355	1926265	1865572237	18674985		
g) LTC facility		23160413	23160413		20805922	208059		
h) Medical facility		134485232	134485232		126404323	1264043		
i) Children Education Allowance	184500	12020646	12205146	327900	12312051	126399		
j) Honorarium	281649	84844483	85126132	462580	46974737	474373		
k) Others			0					
Total	25222793	5508449740	5533672533	69308927	4512964905	458227388		

Amount in

Amount in

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2017

SCHEDULE 1 - CAPITAL FUND		Amount in ₹	
		Current Year	Previous year
Balance at the beginning of the year		(10424548997)	6990180640
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	1661021233	90362873	
(b) Non-Plan Accounts	71957191	81536928	171899801
Add: Assets Purchased out of Earmarked Funds			
(a) Miscellaneous Accounts	83933305	15750330	
(b) Other Earmarked Funds	4324697	52850925	68601255
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution			
Add: Assets Donated/Gifts Received	1199	2415	
Add: Assets of Project Closed	30189637	23920291	
Add: Other Additions	----	----	23922706
Add: Adjustment related to unspent Balance		16705058	-----
Less: W.D.V. of Assets disposed off during the year		(358092)	(1483734)
Add: Excess of Income over expenditure/(Excess of Expenditure over Income) transferred from the Income & Expenditure Accounts		(3181142352)	(17677669665)
Balance at the year end		(11813457121)	(10424548997)

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2017

SCHEDULE 15 A - EMPLOYEES RETIREMENT AND TERMINAL BENEFIT

	Amount in ₹			
	Pension	Gratuity	Leave Encashment	Total Previous year
Opening Balance as on 01.04.16	15517616630	1086698993	1015840343	17620155966
Addition : Capitalized value of Contributions Received from other Organizations	13423391	1644209	1625966	16693566
Total (a)	15531040021	1088343202	1017466309	17636849532
Less: Actual Payment during the Year (b)	911514976	185885272	76013153	1173413401
Balance Available on 31.03.17 c (a-b)	14619525045	902457930	941453156	16463436131
Provision required on 31.03.17 as per Actuarial Valuation (d)	16984796238	1120240441	1054065434	19159102113
A. Provision to be made in the Current year (d-c)	2365271193	217782511	112612278	2695665982
B. Contribution to New Pension Scheme	-----	-----	-----	44526139
C. Medical Reimbursement to Retired Employees	-----	-----	-----	39082553
D. Travel to Hometown on Retirement	-----	-----	-----	-----
E. Deposit Linked Insurance Payment	-----	-----	-----	300000
TOTAL (A+B+C+D+E)	2365271193	217782511	112612278	2740492121
				1865572237

Note:

1. The total (A+B+C+D+E) in this sub schedule will be the figure against Retirement and Terminal Benefits in Schedule 15.
2. Items B,C,D&E will be accounted on accrual basis and will include bills preferred but outstanding for payment on 31/3/17

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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2017

SCHEDULE 16 - ACADEMIC EXPENSES	Current Year		Total	Previous Year		Total
	Plan	Non Plan		Plan	Non Plan	
a) Laboratory Expenses	31931114	13897265	45828379	31846369	16228822	48075191
b) Field work/Participation in Conferences	1947676	-----	1947676	-----	-----	0
c) Expenses on Seminars/Workshops	2875315	7741503	10616818	2852612	6476881	9329493
d) Award and Scholarships	105925499	1329774	107255273	130797570	932845	131730415
e) Academic Expenses	0	7938393	7938393	34865	1262481	1297346
d) Payment to visiting faculty	216086	0	216086	-----	-----	0
e) Examination	11400	299881219	299892619	-----	286948598	286948598
f) Refund of Fees	-----	1552959	1552959	-----	892870	892870
g) Entrance Exam	-----	24300129	24300129	-----	20278275	20278275
f) Student Welfare Expenses	-----	-----	0	-----	-----	0
g) Admission Expenses	-----	-----	0	-----	-----	0
h) Convocation Expenses	-----	-----	0	-----	-----	0
i) Publications	996008	-----	996008	899012	-----	899012
j) Stipend/means-cum-merit scholarship	-----	-----	0	-----	-----	0
k) Subscription Expenses	-----	-----	0	-----	-----	0
l) Others (specify)	2778620	-----	2778620	4122998	-----	4122998
TOTAL	146681718	356641242	503322960	170553426	333020772	503574198

Amount in ₹

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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2012

SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES	Current Year		Total	Previous Year		Total
	Plan	Non Plan		Plan	Non Plan	
A Infrastructure						
a) Electricity and Power	-----	279634317	279634317	-----	289663747	289663747
b) Water charges	-----	54935426	54935426	-----	73511827	73511827
c) Insurance	-----	-----	0	-----	-----	0
d) Rent, Rates and Taxes (including property tax)	-----	44668728	44668728	-----	39385922	39385922
B) Communication						
e) Postage and Telephone	120999	7900267	8021266	74858	12028018	12102876
f) Telephone, Fax and Internet Charges	-----	-----	0	-----	-----	0
g) Connectivity Expenses	2904581	57346950	60251531	-----	57749535	57749535
C) Others						
h) Printing and Stationery (consumption)	3448548	14143406	17591954	3461265	33507042	36968307
i) Travelling and Conveyance Expenses	17483372	13366714	30850086	6958639	11596075	18554714
j) Hospitality	1485059	-----	1485059	1369792	-----	1369792
k) Auditors Remuneration	-----	-----	0	-----	-----	0
l) Legal & Professional Charges	185169	11014645	11199814	-----	11357139	11357139
m) Advertisement and Publicity	85405	0	85405	5530	2941457	2946987
n) Magazines & Journals	791197	68470253	69261450	420142	59487837	59907979
o) Watch & Ward Expenses	908226	77700042	78608268	702136	57445318	58147454
p) House Keeping Expenses	-----	47385636	47385636	-----	41702093	41702093
q) Games & Sports	286128	6995800	7281928	-----	10593937	10593937
r) Medical Expenses	16675	62149569	62166244	47276	64819879	64867155
s) Others/Contingency	4899414	26801851	31701265	5890115	32299179	38189294
TOTAL	32614773	772513604	805128377	18929753	798089005	817018758

Amount in ₹

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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2017

SCHEDULE - 18 TRANSPORTATION EXPENSES	Current Year			Previous Year			Amount in ₹
	Plan	Non Plan	Total	Plan	Non Plan	Total	
1 Vehicles (owned by institution)	-----	-----	0	-----	-----	0	
a) Running expenses	-----	-----	0	-----	-----	0	
b) Repairs & maintenance	-----	-----	0	-----	-----	0	
c) Insurance expenses	-----	-----	0	-----	-----	0	
2 Vehicles taken on rent/lease	-----	-----	0	-----	-----	0	
a) Rent/lease expenses	-----	-----	0	-----	-----	0	
3 Vehicle (Taxi) hiring expenses	5857416	1079093	6936509	2777759	876823	3654582	
Total	5857416	1079093	6936509	2777759	876823	3654582	

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2017

SCHEDULE - 19 REPAIRS & MAINTENANCE	Current Year		Previous Year		Total
	Plan	Non Plan	Total	Plan	Non Plan
a) Buildings	-----	161114197	161114197	-----	146437703
b) Furniture & Fixtures	153085	5491043	5644128	22853	2858130
c) Plant & Machinery	7210532	15277748	22488280	8784428	18788010
d) Office Equipment	-----	-----	0	-----	-----
e) Computers	3019326	-----	3019326	4975557	-----
f) Laboratory & Scientific equipment	-----	400031	400031	-----	345501
g) Audio Visual equipment	-----	-----	0	-----	-----
h) Cleaning Material & services	-----	-----	0	-----	-----
i) Book binding charges	-----	-----	0	-----	-----
j) Gardening	41700	5318752	5360452	32425	4852402
k) Estate Maintenance	-----	-----	0	-----	-----
l) Vehicles	-----	1823791	1823791	-----	1812246
m) Others (Specify)	-----	-----	0	-----	-----
Total	10424643	189425562	199850205	13815263	175071139
					188886402

Amount in ₹

Asstt. Registrar (Fin-II)

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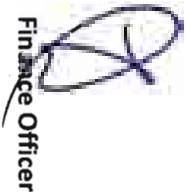
UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2017

		Current Year		Previous Year		
SCHEDULE - 20 FINANCE COSTS		Plan	Non Plan	Total	Plan	Non Plan
a)	Bank charges	273703	169860	443563	195475	180745
b)	Others (specify)	-----	-----	-----	-----	-----
Total		273703	169860	443563	195475	180745
						376220

Amount in ₹

Asstt. Registrar (Fin.-II)


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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.

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2017

SCHEDULE - 21 Expenditure on Grants, Subsidies etc.	Current Year		Total	Previous Year		Total
	Plan	Non Plan		Plan	Non Plan	
a) Provision for Bad and Doubtful Debts/Advances	-----	-----	-----	-----	-----	-----
b) Irrecoverable Balances Written-off	-----	-----	-----	-----	-----	-----
c) Grants/Subsidies to other institutions/organizations	51001824	110484504	161486328	170100806	121853973	291954779
d) Others (specify)	-----	-----	-----	-----	-----	-----
Total	51001824	110484504	161486328	170100806	121853973	291954779

Amount in ₹

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

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2017

SCHEDULE 22: PRIOR PERIOD EXPENSES

Amount in ₹

Particulars	Current Year		Total	Previous Year		Total
	Plan	Non Plan		Plan	Non Plan	
1 Establishment expenses	0	0	0	----	16843799499	16843799499
2 Academic expenses	----	----	0	----	----	----
3 Administrative expenses	----	----	0	----	----	----
4 Transportation expenses	----	----	0	----	----	----
5 Repairs & Maintenance	----	----	0	----	----	----
6 Other expenses	----	----	0	----	----	----
7. Depreciation related to prior period	1195708575	0	1195708575	----	----	----
Total	1195708575	0	1195708575	----	16843799499	16843799499

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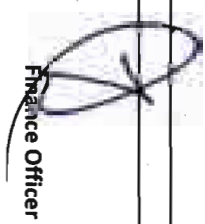
Finance Officer

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2017

		Amount in ₹	
Increase/Decrease in Stock		Current year	Previous year
a.) Closing Stock			
Stationery		12715923	-
Drugs and Medicines		3895059	-
Liveries		196474	-
Answer Sheet		15012418	-
b.) Less : Opening Stock			
Net Increase/Decrease (A-B)		31819874	0


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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2017

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. During the current financial Year University has changed its policy regarding accounting of Income from Land, Buildings and other Property and Interest on Investments from cash basis to 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 ₹. 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 the cost and has been shown in Income and Expenditure account under the head of income since the cost incurred on purchase of these items has already been accounted as expenditure.

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 Investment are stated at cost.

8 Earmarked/ Endowment Funds :

The Earmarked Fund consisting of Corpus Fund, Housing Building Funds, 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, debentures and 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. The assets created out of earmarked fund where the ownership vests in the institutions, are merged with the assets of the institutions by crediting an equal amount to Capital Fund.

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 for meeting Revenue Expenditure (on accrual basis) are treated to the extent utilized 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 the earmarked funds for junior research fellowship funded 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 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.

Asstt. Registrar (Fin-II)



Finance Officer


Treasurer

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2017**Schedule 24: Contingent Liabilities and Notes on Accounts****1 Contingent Liabilities :**

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

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

2 Capital Commitments (Capital Works In Progress)

Capital Works in Progress includes the amount paid by University till 31st March 2017 towards construction of the following Projects

I.	Construction of stadium for Common Wealth Games	₹ 311,18,50,653/-
II.	Construction of 1500 seated Rajiv Gandhi Girls Hostel for under graduate and Post graduate students at Dhaka North Campus	₹ 74,72,81,869/-
III.	Construction of 70 'D' type flats at Dhaka	₹ 8,38,20,926/-
IV.	Other Projects From Earmarked/ Endowment Fund	₹ 12,28,72,429/-

3 Fixed Assets :

3.1 Addition in the year to Fixed Assets in Schedule 4 include assets purchased out of plan funds Rs. 166,10,21,233/- Non plan Funds Rs. 7,19,57,191/- and Earmarked/Endowment Fund Rs 1,27,18,002/- sponsored projects closed 3,01,89,637/- and Library Books and other assets of the value of Rs 1199/- (at nominal value of Rs. 1/- per assets) gifted to the institutions. 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 31st March 2017 from plan, non-plan funds, and other funds, and the depreciation on those additions respectively has been exhibited distinctly in sub schedule A B & 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 Institutions, as Project contracts includes stipulations that all such Assets purchased out of Project funds will remain the property of Sponsors.

3.4 The loss in books has been reflected in books of accounts from this financial year.

4 Patents :

An Accounting Policy in respect of Expenditure on Patents was evolved for the first time during the financial year 2013-14.

5 Deposit Liabilities :

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

6 Expenditure in Foreign currency :

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

7 Current Assets, Loans & Advances and Deposits :

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

6.2 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.

8 Bank Balances :

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

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

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

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

11 Schedule 1 to 24 are annexed to & form an integral part of the Balance Sheet as on 31st March 2017 and The Income & Expenditure Account for the year ended 31st Mar 2017

12 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 2016-17 have been attached, to the University's Accounts.

13 Salaries:

The expenditure on salary is for the period from March 2016 to February 2017. No provision is made towards salary for the month of March 2017.

14 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.

15 Delhi University Press:

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

Asstt. Registrar (Fin-II)

Finalise Officer

Treasurer

UNIVERSITY OF DELHI
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

RECEIPTS		Current Year	Previous Year	PAYMENTS		Current Year	Previous Year
I. Opening Balances				I. Expenses			
a) Cash Balances			----	a) Establishment Expenses		3994726386	38059173
b) Bank Balances				b) Academic Expenses		503322960	4832959
i. In Current Accounts		69881547	192009972	c) Administrative Expenses		779428440	8140663
ii. In Saving Accounts		1040611971	2861835734	d) Transportation Expenses		6936509	36545
iii. In Deposit Accounts		9716383113	7219616295	e) Repairs & Maintenance		199850205	1888864
c) Permanent Advance		983500	----	f) Finance costs		443563	3762
II. Grants Received				g) Expenditure on Grant		161486328	2919547
a) From Government of India		----	----	h) Prior Period Items		----	----
b) From State Government		----	----				
c) From UGC				II. Payments against Earmarked/ Endowment Funds		450955909	7235209
i) Grant for Capital Expenditure-Non Plan		71957191	----				
ii) Grant for Revenue Expenditure-Non Plan		4263272809	----	III. Payments against Sponsored Projects/Schemes		555192068	6014544
Less: Advance Grant received		0	4335230000				
4335230000			4339479000	IV. Payments against Sponsored Fellowships/Scholarships		335144552	3813474
d) From other sources (details)							
(Grants for capital & revenue exp/ to be shown separately if available)				V. Payments against Plan Accounts		----	----
III. Academic Receipts							
a) Fees and Subscriptions		941496552	1015160416	VI. Investments and Deposits made			
b) Sale of Publications		12544233	14065440	a) Out of Earmarked/Endowment			1498000
				b) Out of own funds (Investments - Others)		----	----
IV. Receipts against Earmarked/Endowment Funds				VII. Term Deposits with Scheduled Banks		----	----
		611963335	822965530				
V. Receipts against Sponsored Projects/Schemes				VIII. Expenditure on Fixed Assets and		----	----
VI. Receipts against Plan				a) Fixed Assets		1745679530	1902727
		246082071	253258797	b) Capital Works - In - Progress		----	500000
VII. Receipts against Sponsored Fellowships and Scholarships				IX. Other Payments including			
		328040602	3101805	Other body transaction		27538910	1608487

Asstt. Registrar (Fin-II)

Finance Officer

Treasurer

VIII. Income on Investments From

- a) Earmarked/Endowment Funds
- b) Plan Accounts
- c) Sponsored Projects
- d) Sponsored Fellowship & Scholarship

311459728	502936345
305857123	243563560
89003867	68412455
4202701	3876800

IX. Interest received on

- a) Bank Deposits
- b) Loans and Advances
- c) Savings Bank Accounts

38086481	18576534
10757610	12445873

X. Investments encashed

97600000

XI. Term Deposits with Scheduled

Banks encashed

1

XII. Other Income (including Prior Period Items)

62834521

80645038

XIII. Deposits and Advances

- a) Festival Advance
- b) LTC Advance
- c) Medical Advance
- d) Permanent Advance
- e) Advances
- f) Remittances

10199885 8522760
2471227
451000
9042097
132548819
1323844

XIV. Miscellaneous Receipts including Statutory Receipts

44188743

162063724

XV. Any Other Receipts

1655221

1100855

TOTAL

20189727367

187864-34719

TOTAL

70189727367

18786649471

Refunds of Grants

3

XI. Deposits and Advances

- a) Festival Advance
- b) Advances
- c) Permanent Advance
- d) Medical Advance
- e) LTC Advance
- f) Remittances

9785235

XII. Other Payments

1

XIII. Closing Balances

- a) Cash in hand
- b) Bank Balances
 - In Current Accounts
 - In Savings Accounts
 - In Deposits Accounts
- c) Permanent Advance

65626464
1228784221
10123882586
943500

Asst. Dir. (Filing)

Police Officer

Measurer

UNIVERSITY OF DELHI
PROVIDENT FUND ACCOUNT

BALANCE SHEET AS AT 31st MARCH 2017

Amount 31.03.16	Liabilities	Amount 31.03.17	Amount 31.03.16	Assets	Amount 31.03.17
	<u>GPF</u>				
3065289213	Opening Balance	3307304110	1167800000	Investment (Bonds)	2354990000
481646120	Add: Subscriptions in the year	475912213	2810000000	Deposits Accounts (FD)	1894700000
267517470	Add: Interest Credited	261196202	230416092	Interest Accrued as on 31.03.2017	101174110
(507133969)	Less: Advance/Withdrawal	(553440880)			
(14724)	Less: Adjustment relating to Previous yr.	(33)			
3307304110	Closing Balance	3490971612			
	<u>CPF</u>				
682905444	Opening Balance	701457091		Bank Balances with SBI Bank in Saving Accounts	
58708641	Add: Subscriptions & Contribution repayment of advance in the year	48172679			
60097341	Add: Interest Credited	45997571	37125058	GPF A/c No. 10851298435	31589169
(100160893)	Less: Advance/Withdrawal/Final settlement	(165011195)	48068865	CPF A/c No. 10851298457	69136762
(93442)	Less: Adjustment related to Previous Year	(41)			
701457091	Closing Balance	630616105			
	<u>Interest Reserve</u>				
264038758	Opening Balance	284648814			
20610056	Add: Excess of Income over Expenditure	45353510			
284648814	Closing Balance	330002324			
4293410015	TOTAL	4451590041	4293410015		4451590041

JOINT REGISTRAR (FIN.)

FINANCE OFFICER

TREASURER

3/6/2017

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2017

SCHEDULE 2A - ENDOWMENT FUNDS

											Amount in
		Opening Balance	Additions during the Year				Total	Closing Balance		Total	
1.	2. Name of the Endowment	3.	4.	5.	6.	7.	8.	9	10.	11.	(10+11)
Sr. No.		Endowment	Accumulated Interest	Endowment (Misc.Receipts)	Interest	Endowment (3+5)	Accumulated Interest (4+6)	Expenditure on the object during the year	Endowment	Accumulated Interest	
1	Sir Shankar Lal Instt. Of Music (298355)	2273923	137296	0	218907	2273923	356203	92531	2273923	263672	25375
2	Shri Sri Ram Chair in physics (298399)	7061549	1205888	0	710710	7061549	1916598	0	7061549	1916598	89781
3	Shri Shankar Lal Chair in Chemistry (298402)	7893989	1358315	900000	779693	8793989	2138008	900000	7893989	2138008	100319
4	IFC Chair in Faculty of Mgmt. studies (298683)	13863470	2574647	0	1425291	13863470	3999938	58	13863470	3999880	178633
5	SP Jain Advanced Mgmt. Research (299041)	1952868	290890	6777	178614	1959645	469504	29	1959645	469475	24291
6	Pt. Man Mohan Nath Dhar (298956)	1265507	210997	0	117748	1265507	328745	0	1265507	328745	15942
7	Professorship in Economics (298741)	12971931	2342192	0	1321261	12971931	3663452	29	12971931	3663423	166353
8	Publication of Orient Insect (299416)	550899	78014	0	54894	550899	132908	0	550899	132908	6838
9	DU Endowment Fund (299733)	182534901	21143072	46772003	17848067	229306904	38991139	2961665	229306904	36029474	2653363
10	Pt. Man Mohan Krishan Kaul (299880)	1527132	244597	0	135824	1527132	380421	29	1527132	380392	19075
11	Book Grant RTL (300228)	274494357	32609490	131005	25016581	274625362	57626071	561113	274625362	57064957	3316903
12	DU Amway Professorship in Enter. Dev. (300705)	11437894	1751842	0	1126171	11437894	2878013	0	11437894	2878013	143159
13	Cluster Innovation Centre Corpus Fund	100280000	13408904	77419	9396432	100357419	22805336	1279021	100357419	21526315	1218837
14	MHRD IPR CHAIR	2485555	0	1056188	80516	3541743	80516	3118357	503902	0	50390
Total		620593975	77356143	48943392	58410709	669537367	135766853	8912832	665599526	130791861	79639133

Notes

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

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI

PROVIDENT FUND ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2017

Amount		Amount	Amount	(Amount / Rs.)	
31.03.16	Expenditure	31.03.17	31.03.16	Income	31.03.17
	Interest Credited to:				
267517470	GPF Account	261196202	397678481	Interest earned on Investment	481795537
60097341	CPF Account	45997571	125812577	Add: Interest accrued during the year 2016-17	101174110
4978	Bank Charges	6346	108166	Add: Adjustment related to previous year	74
	(GPF A/c 5303 + CPF A/c 1043)		(175369379)	(GPF A/c 33 + CPF A/c 41)	
20610056	Excess of Income over Expenditure	45353510		Less Interest accrued for the year 2011-12, 2012-13, 2013-14, 2014-15 & 2015-16 but realized during the year 2016-17	(230416092)
348229845	Total	352553629	348229845	Total	352553629

JOINT REGISTRAR (FIN.)

FINANCE OFFICER

TREASURER

(50)

UNIVERSITY OF DELHI

PROVIDENT FUND ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2016-17

Receipts	Amount	Payments	Amount
Opening Balance as on 01/04/16			(Amount / Rs.)
GPF A/c No. 10851298435	37125058	GPF Adv./Withdrawal/Final Settlement	553440880
CPF A/c No. 10851298457	48068865	CPF Adv./Withdrawal/Final Settlement	165011195
GPF Subscription	475912213	Investment during the year (GPF 1778000000 + CPF 1561890000)	3339890000
CPF Subscription & University Contribution	48172679	Bank Charges (GPF A/c 5303 + CPF A/c 1043)	6346
Investment Encashed (GPF 1554000000 + CPF 1514000000)	3068000000	Closing Balances: GPF A/c No. 10851298435	31589169
Interest Received	481795537	CPF A/c No. 10851298457	69136762
TOTAL	4159074352	TOTAL	4159074352

JOINT REGISTRAR (FIN.)

FINANCE OFFICER

TREASURER

(51)

UNIVERSITY OF DELHI

NPS TIER-I ACCOUNT

BALANCE SHEET AS AT 31st MARCH 2017

(Amount / Rs.)

Amount 31.03.16	Liabilities	Amount 31.03.17	Amount 31.03.16	Assets	Amount 31.03.17
	NPS Tier-I Account				
365981	Opening Balance	373791	2422000	Investment	2617000
79694147	Add: Sub+Uni. Contribution	88485500	73833	Interest accrued but not realized	56609
7810	Add: Excess Receipt (Remittance)	-	11970	Balance at Bank Saving A/cs	83039
(79694147)	Less: Amount transferred to NSDL	(88493310)			
1872487	Excess of Income over Expenditure Balance as on 01.04.2016	2134012			
261525	Add: During the year	256655			
2507803	TOTAL	2756648	2507803	TOTAL	2756648

JOINT REGISTRAR (FIN.)

FINANCE OFFICER

TREASURER

UNIVERSITY OF DELHI

NPS TIER-I ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2016-17

(Amount / Rs.)					
Amount 31.03.16	Expenditure	Amount 31.03.17	Amount 31.03.16	Income	Amount 31.03.17
1452	Bank Charges	1166	1940687	Interest received on investment	275045
261525	Excess of Income over Expenditure	256655	(1621726)	Less: i) Interest pertain to GPF A/c (on Bonds)	-
			(49964)	ii) Interest pertain to GPF A/c (on FD)	-
			(79853)	iii) Interest Accrued 31/03/17	(73833)
			73833	Add: Interest Accrued on F.D. due but not realized	56583
				Interest Accrued on SBI A/c	26
262977	TOTAL	257821	262977	TOTAL	257821

JOINT REGISTRAR (FIN.)

FINANCE OFFICER

TREASURER

(53)

UNIVERSITY OF DELHI
NPS TIER-I ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2016-17

	Receipts	Amount	Payments	Amount
				(Amount / Rs.)
Opening Balance as on 01/04/2016		11970		
NPS Tier-I Account				
Own Subscription & University Contribution		88485500	Investment	2617000
Interest Received on investment (NPS)		232565	Withdrawal/Refund to NSDL	88493310
			Excess remittance refunded	
Interest on Saving Bank A/c		42480	Bank Charges	1166
Investment Encashed (F.D.)		2422000		
			Closing balance as on 31.03.2017	83039
TOTAL		91194515	TOTAL	91194515

JOINT REGISTRAR (FIN.)

FINANCE OFFICER

TREASURER

(54)

UNIVERSITY PRESS

BALANCE SHEET AS AT 31st MARCH 2017

FUNDS & LIABILITIES	CURRENT YEAR	PREVIOUS YEAR
	Rupees	Rupees
1. <u>Capital</u>	6,315,552.00	3,996,503.00
2. <u>Current Liabilities :</u>		
(a) Deduction from Salary Bills	1,159,813.00	1,018,671.00
(b) Bills Payable	992,400.00	605,322.00
(c) Advance for work to be done	130,000.00	130,000.00
(d) Inter Bank Transfer	17,395,492.00	17,395,492.00
(e) Loan from UFD	10,000.00	10,000.00
(f) Earnest Money	50,500.00	50,500.00
TOTAL	26,053,757.00	23,206,488.00

ASSETS	CURRENT YEAR	PREVIOUS YEAR
	Rupees	Rupees
1. Machinery, Furniture & Equipments	258,223.00	328,141.00
2. Amount Receivable	20,234,958.00	20,845,348.00
3. <u>Stock In Hand</u>		
(a) Raw Material	614,900.00	1,128,533.00
(b) Finished Goods	20,640.00	49,850.00
4. Work in Progress	1,153,000.00	365,000.00
5. Cash in Bank	3,770,136.00	482,316.00
6. Festival Advance	900.00	6,300.00
7. Permanent Assets	1,000.00	1,000.00
TOTAL	26,053,757.00	23,206,488.00

Store  per


O.S.D.
University Press

UNIVERSITY PRESS

PROFIT & LOSS ACCOUNT FOR THE YEAR 2016-2017

Particulars	Current Year	Previous Year	Particulars	Current Year	Previous Year
1. <u>To Opening Stock :</u>			1. <u>Income :</u>		
(a) Raw Materials	1,128,533.00	811,364.00	(a) Income from Printing and Binding	19,030,047.00	22,341,971.00
(b) Finished Goods	49,850.00	25,405.00			
2. <u>To Work in Progress</u>	365,000.00	1,277,000.00			
3. <u>To Pay and Allowances :</u>	6,650,455.00	7,473,557.00	2. <u>By Closing Stock :</u>		
(a) L.T.C.	8,395.00	353,566.00	(a) Raw Materials	614,900.00	1,128,533.00
(b) Tuition Fees	18,000.00	57,000.00	(b) Finished Goods	20,640.00	49,850.00
(c) Bonus	126,071.00	44,902.00			
(d) Medical Re-imbursement	352,674.00	266,016.00			
4. <u>To Purchase of Raw Materials</u>	1,870,816.00	5,564,643.00	3. <u>By Work in Progress</u>	1,153,000.00	365,000.00
5. <u>To Misc. Contingent Exp.</u>	35,739.00	66,364.00			
6. <u>To Rate, Rent and Taxes</u>	6,379.00	6,025.00			
7. <u>To Work Done Through Outside Agency</u>	7,817,708.00	7,853,930.00	4. <u>By Loss for this year</u>		5,290.00
8. <u>Depreciation :</u>					
(a) Machinery, Furniture & Equipment	69,918.00	90,872.00			
9. <u>Profit</u>	2,319,049.00	Nil			
TOTAL	20,818,587.00	23,890,644.00	TOTAL	20,818,587.00	23,890,644.00

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Signature

(56)

O.S.D.
University Press

UNIVERSITY OF DELHI
DELHI UNIVERSITY PRESS A/C NO. 10851295354
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2017

Amount in ₹

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
I Opening Balance			I Expenses		
Bank Balance	482316	7730739	Establishment Expenses	7160095	8033541
Deposit in Bank	---	---			
II Receipts from Printing & Binding work	19640437	27160163	II Other Administrative Expenses		
			Expenditure	9339064	16449758
III Deductions/Recoveries	3280333	3333066			
Festival Advance	9900	12600	Festival Advance	4500	14500
			Remittance	3139191	3256453
Loan Received From UDF	---	---			
			Loan Refund to UDF	---	10000000
Other receipts	---	---			
			Earnest Money	---	---
Interest on FDR's	---	---			
			III Closing Balance		
			Bank Balance	3770136	482316
Total	23412986	38236568		23412986	38236568

Asstt. Registrar (FIN-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI
HALLS AND HOSTELS
BALANCE SHEET AS AT 31st MARCH, 2017

	Amount in ₹	
SOURCE OF FUNDS	Current Year	Previous Year
COURPUS/CAPITAL FUND	249102659	221169522
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	43449599	39760341
CURRENT LIABILITIES & PROVISIONS	14545250	14973043
TOTAL	307097508	275902906
APPLICATION OF FUNDS		
Fixed Assets		
Tangible Assets	24164990	28402677
Intangible Assets	9712	11436
Capital Works-In-Progress	0	0
INVESTMENT FROM EARMARKED/ENDOWMENT FUNDS		
Long Term	0	9906032
Short Term	20350202	0
INVESTMENTS- OTHERS	51727957	49061064
CURRENT ASSETS	202350708	178660692
LOANS, ADVANCES & DEPOSITS	8548162	9915229
MISCELLANEOUS EXPENDITURE	(54224)	(54224)
TOTAL	307097508	275902906

Asstt. Registrar (Fin.)-II

Finance Officer

Treasurer

UNIVERSITY OF DELHI
HALLS AND HOSTELS
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2017

Amount in ₹

Particulars	Current Year	Previous Year
(A) INCOME		
Academic Receipts	47315301	52730755
Grants/Subsidies	109185694	115084624
Income From Investment	13501338	11491579
Interest Earned	2154183	2595584
Other Income	44086020	50850888
Prior Period Income	0	0
Total (A)	216242536	232753430
(B) EXPENDITURE		
Staff Payments & Benefits (Establishment Expenses)	118037989	119933527
Academic Expenses	2549808	48308
Administrative and General Expenses	52495450	64376319
Transportation Expenses	544399	570265
Repair & Maintenance	8449823	9634277
Finance Costs	49394	42431
Depreciation	7456821	8594865
Other Expenses	0	8210
Prior Period Expenses	0	0
Total (B)	189583684	203208202
Excess of Income over Expenditure/ (Expenditure over Income) (A-B)	26658852	29545228
Balance being Surplus/(Deficit) carried to Capital Fund	26658852	29545228

Asstt. Registrar (Fin.)-II

Finance Officer

Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2017

SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS		Amount in ₹	
	Current year	Previous Year	
A. CURRENT LIABILITIES			
1. Deposits from staff	---	---	
2. Deposits from students	---	---	
3. Sundry Creditors			
a) For Goods	13051003	19168355	
b) Others	---	---	
4. Deposit-others (including EMD, Security Deposit)	378068	378068	
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS)			
a) Other Bodies Transaction	2027012	719883	
b) Duties & Taxes	16853	16593	
6. Other Current Liabilities			
a) Salaries	---	---	
b) Receipts against Sponsored Projects	1386557463	1270313169	
c) Receipts against Sponsored Fellowships & Scholarships	73570373	35279562	
d) Unutilized Grants	5721197188	7146469470	
e) Amount refundable to UGC	17029739	15873025	
f) Grants in advance	---	---	
g) Other funds	84622514	67972682	
h) ACBR liabilities	---	---	
i) Other liabilities	468858	56000000	
Total (A)	7298919071	8612190807	
B. Provisions			
1. For Taxation	---	---	
2. Gratuity	1120240441	1086698993	
3. Superannuation Pension	16984796238	15517616630	
4. Accumulated Leave Encashment	1054065434	1015840343	
5. Trade Warranties/Claims	---	---	
6. Others (Specify)/Expenses Payable	14942724	569344	
Total (B)	19174044837	17620725310	
Total (A+B)	26472963908	26232916117	

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI
HALLS AND HOSTELS
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31st MARCH 2017

Amount in ₹

Receipt	Current Year	Previous Year	Payment	Current Year	Previous year
I. Opening Balance			I. Expenses		
- Cash in Hand	46552	278911	(a) Establishment Expenses	119219229	118581944
- Bank Balance	86082587	62190809	(b) Academic Expenses	4224063	48308
- Imprest	113578	777720	(c) Administrative Expenses	55330079	65919282
- Deposit Account	127309841	114097925	(d) Transportation Expenses	544399	570265
			(e) Repairs & Maintenance Expenses	8160561	8584504
II. Other Bank Balances	200014	0	II. (a) Payments against Earmarked Fund	12837792	12676258
III. Grants Received	110110684	121583774	(b) Payment against Projects	531654	0
IV. Academic Receipts	43322539	46592774	III. Investments and Deposits made	5324639	48379057
V. Receipts against Earmarked/Endowment Funds	17978641	15313825	IV. Expenditure on Fixed Assets & Capital work-in-Progress	3189677	11159096
VI. Interest Received	7299896	3162327	V. Finance Charges	45287	29651
VII. Income from Investments	13275330	13022047	VI. Deposits and Advances	7726193	6796359
VIII. Other Income	45079149	55752119	VII. Other Payments	3683561	4773539
IX. Deposits and Advances	2555877	47038156	VIII. Closing Balances		
X. Any Other Receipts	15131083	11260433	- Cash in Hand	143310	46552
			- Bank Balance	92897226	86082586
			- Imprest	10240104	113578
			- Deposit Account	144407997	127309841
Total	468505771	491070820	Total	468505771	491070820

Asstt. Registrar (Fin.-II)

(60)

Finance Officer

Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2017

SCHEDULE - 3 (a) SPONSORED PROJECTS

Amount in ₹

1	2	3	4	5	6	7	8
Sr. No.	Name of the Project	Opening Balance	Receipts/Recoveries during the year	Total	Expenditure during the year	Closing Balance	
		Credit	Debit			Credit	Debit
1	Research Scheme A/c (298650)	406681435	161378265	568059700	132395811	435663889	
2	IASE Scheme A/c (Educ) (295853)	1632311	2525000	4157311	1805266	2352045	
3	Research Scheme A/c (SDC) (546386)	616195766	274708715	890904481	258700635	632203846	
4	B.R.A. Project A/c (298264)	40453369	29874880	70328249	31517317	38810932	
5	Young Research Scientist A/c (298593)	185046722	137764409	322811131	74168318	248642813	
6	CEMDE\Bio-Diversity Park (DDA)	20303566	65185093	85488659	56604721	28883938	
Total		1270313169	671436362	1941749531	555192068	1386557463	

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.

Asstt. Registrar (Fin-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2017

SCHEDULE 3(b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

Sr. No	Name of Sponsor	Opening Balance As on 01.04.16		Transactions During the year		Closing Balance As On 31.03.17	
		3	4	5	6	7	8
	2	CR.	DR.	CR.	DR.	CR.	DR.
1	CSIR Fellowship (298413)	14840013		102967217	76480325	41326905	
2	UGC Fellowship (298560)	0	21812589	192636226	202015849	0	31192212
3	Other Bodies Scholarship (298707)	19359725		48552297	40625425	27286597	
4	CSIR Fellowship (SDC) (545269)	271778		12500000	11315452	1456326	
5	UGC Fellowship (SDC) (545258)	808046		7400000	4707501	3500545	
Total		35279562	21812589	364055740	335144552	73570373	31192212

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).

Asstt. Registrar (Fin.-II)

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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2017

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

	Current Year	Amount in ₹ 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	7146469470	7156385397
Add: Receipts during the year	507825821	526128355
Total(c)	7654295291	7682513752
Less: Refunds		
Less: Utilized for Revenue Expenditure	272076870	445681409
Less: Utilized for Capital Expenditure	1661021233	90362873
Total (d)	1933098103	536044282
Unutilized carried forward (c-d)	5721197188	7146469470

Asstt. Registrar (Fin.-II)

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Treasurer