



दिल्ली विश्वविद्यालय University of Delhi

EC(4) dated 25/26.10.2019

Appendix-VII

Resolution No. 51



वार्षिक लेखा एवं लेखा परीक्षा रिपोर्ट
ANNUAL ACCOUNTS AND AUDIT REPORT

2017-2018

UNIVERSITY OF DELHI
ANNUAL ACCOUNTS FOR THE YEAR 2017-18

INDEX

| <u>Sr. No.</u> | <u>Name of Statement</u> | <u>Page No.</u> |
|--|--|-----------------|
| <u>A. University of Delhi</u> | | |
| 1 | Balance Sheet | 1 |
| 2 | Income and Expenditure Account | 2 |
| 3 | Schedule forming Part of Balance Sheet: Schedule 1,2,3,4,5,6,7,8 | 3 to 22 |
| 4 | Schedule forming Part of Income & Expenditure : Schedule 9,10,11,12,13,14,15,16,17,18,19,20,21,22. | 23 to 38 |
| 5 | Significant Accounting Policies : Schedule 23 | 39 to 43 |
| 6 | Contingent Liabilities and Notes on Accounts : Schedule 24 | 44 to 46 |
| 7 | Receipts & Payments Account | 47 to 48 |
| <u>B. Provident Fund Account</u> | | |
| 8 | Balance Sheet | 49 |
| 9 | Income and Expenditure Account | 50 |
| 10 | Receipts and Payments Account | 51 |
| <u>C. New Pension Scheme</u> | | |
| 11 | Balance Sheet | 52 |
| 12 | Income and Expenditure Account | 53 |
| 13 | Receipts and Payments Account | 54 |
| <u>D. University Press</u> | | |
| 14 | Balance Sheet | 55 |
| 15 | Profit and Loss Account | 56 |
| 16 | Receipts and Payments Account | 57 |
| <u>E. Halls and Hostels</u> | | |
| 17 | Consolidated Balance Sheet | 58 |
| 18 | Consolidated Income and Expenditure Account | 59 |
| 19 | Consolidated Receipts and Payments Account | 60 |
| <u>F. Separate Audit Report on the Accounts by Auditor General of India</u> | | 61 to 75 |

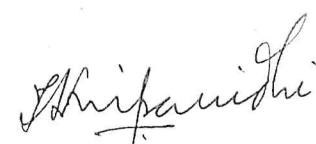
UNIVERSITY OF DELHI
BALANCE SHEET AS AT 31st MARCH, 2018

EC(4) dated 25/26.10.2019
Appendix-VII
Resolution No. 51
Amount in ₹

| Particulars | Schedule | Current Year | Previous Year |
|--|----------|--------------------|--------------------|
| SOURCES OF FUNDS | | | |
| CORPUS/CAPITAL FUND | 1 | ----- | ----- |
| DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS | 2 | 6812347938 | 5895188592 |
| CURRENT LIABILITIES & PROVISIONS | 3 | 27366821395 | 26472963908 |
| TOTAL | | 34179169333 | 32368152500 |
| APPLICATION OF FUNDS | | | |
| FIXED ASSETS | | | |
| Tangible Assets | 4 | 1302350394 | 1445275815 |
| Intangible Assets | | 2190247 | 3192579 |
| Capital Works-in-Progress | | 4065825877 | 4065825877 |
| INVESTMENT FROM EARMARKED / ENDOWMENT FUNDS | 5 | 883083000 | 247983000 |
| INVESTMENT – OTHERS | 6 | ----- | ----- |
| CURRENT ASSETS | 7 | 12067138607 | 11451056645 |
| LOANS, ADVANCES & DEPOSITS | 8 | 3223753863 | 3341361463 |
| CORPUS/CAPITAL FUND | | 12634827345 | 11813457121 |
| TOTAL | | 34179169333 | 32368152500 |
| Significant Accounting Policies | 23 | | |
| Contingent Liabilities and Notes to Accounts | 24 | | |


Asstt. Registrar (Fin.-II)


Finance Officer


Treasurer

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2018Appendix-VII
Resolution No. 51

Amount in ₹

| Particulars | Schedule | Current Year | Previous Year |
|--|----------|---------------------|---------------------|
| INCOME | | | |
| Academic Receipts | 9 | 1079933933 | 954040785 |
| Grants / Subsidies | 10 | 5268907887 | 4535349679 |
| Income from Investment | 11 | 38074029 | 44491931 |
| Interest Earned | 12 | 2907044 | 10757610 |
| Other Income | 13 | 67821287 | 62984521 |
| Prior Period Income | 14 | ---- | ---- |
| Increase /Decrease in Stock | | ---- | 31819874 |
| TOTAL (A) | | 6457644180 | 5639444400 |
| EXPENDITURE | | | |
| Staff Payments & Benefits (Establishment expenses) | 15 | 5207492367 | 5533672533 |
| Academic Expenses | 16 | 565335417 | 503322960 |
| Administrative and General Expenses | 17 | 860614848 | 805128377 |
| Transportation Expenses | 18 | 1402609 | 6936509 |
| Repairs & Maintenance | 19 | 157267464 | 199850205 |
| Finance costs | 20 | 469669 | 443563 |
| Depreciation | 4 | 351441789 | 414037702 |
| Expenditure on Grants, Subsidies etc. | 21 | 336578401 | 161486328 |
| Prior Period Expenses | 22 | ---- | 1195708575 |
| Increase /Decrease in Stock | | 5925876 | ---- |
| TOTAL (B) | | 7486528440 | 8820586752 |
| Balance being excess of Income over Expenditure/ (Expenditure over Income) (A- B) | | (1028884260) | (3181142352) |
| Transferred to / from Designated Fund | | | |
| Balance being Surplus/(Deficit) carried to Capital Fund | | (1028884260) | (3181142352) |

Significant Accounting Policies

23

Contingent Liabilities and Notes to Accounts

24

Asstt. Registrar (Fin.-II)

4

Finance Officer
(2)

Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

EC(4) dated 25/26.10.2019
Appendix-VII
Resolution No. 51
Amount in ₹

| SCHEDULE 1 - CAPITAL FUND | Current Year | | Previous year |
|--|--------------|----------------------|----------------------|
| Balance at the beginning of the year | | (11813457121) | (10424548997) |
| 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 | 116788962 | | 1661021233 |
| (b) Non-Plan Accounts | 65898724 | 182687686 | 71957191 |
| Add: Assets Purchased out of Earmarked Funds | | | |
| (a) Miscellaneous Accounts | 6220593 | | 8393305 |
| (b) Other Earmarked Funds | 4534471 | 10755064 | 4324697 |
| Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution | | | |
| Assets Donated/Gifts Received | 778 | | 1199 |
| Assets of Project Closed | 14399432 | | 30189637 |
| Other Additions | ---- | 14400210 | ---- |
| Add: Adjustment related to unspent Balance | | ---- | 16705058 |
| Less: W.D.V. of Assets disposed off during the year | | (328924) | (358092) |
| Add: Excess of Income over expenditure/(Excess of Expenditure over Income) transferred from the Income & Expenditure Accounts | | (1028884260) | (3181142352) |
| Balance at the year end | | (12634827345) | (11813457121) |

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

[Signature]
Finance Officer

[Signature]
Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

EC(4) dated 25/26.10.2019
Appendix-VII
Resolution No. 51
Amount in ₹

SCHEDULE 2 - DESIGNATED/EARMARKED/ENDOWMENT FUNDS

| Particulars | Funds wise breakup | | | | Total | |
|--|--------------------|----------------|------------------|-------------------|-------------------|-------------------|
| | Misc. A/c | Publication | Endowment Funds | Other Earmarked | Current Year | Previous Year |
| A. | | | | | | |
| a) Opening balance | 580751781 | 5518426 | 796391387 | 4512526998 | 5895188592 | 5357432601 |
| b) Additions during the year | ----- | ----- | ----- | ----- | ----- | ----- |
| c) Income from investments made of the funds | 14191656 | 309804 | 50088078 | 178272037 | 242861575 | 209094062 |
| d) Accrued Interest on Investments/Advances | 28433218 | 60725 | 8489008 | 120340469 | 157323421 | 180372505 |
| e) Interest on Savings Bank a/c | 214739 | 9843 | 798312 | 4852838 | 5875732 | 9367793 |
| f) Other additions (specify nature) | 432138676 | | 6990105 | 482538562 | 921667343 | 602595542 |
| Total(A) | 1055730069 | 5898798 | 862756890 | 5298530904 | 7222916663 | 6358862503 |
| B. | | | | | | |
| Utilization/Expenditure towards objectives of funds | | | | | | |
| ii) Capital Expenditure | 6220593 | ----- | ----- | 4534471 | 10755064 | 12718002 |
| ii) Revenue Expenditure | 287651293 | 0 | 8633997 | 103528371 | 399813661 | 450955909 |
| Total(B) | 293871886 | 0 | 8633997 | 108062842 | 410568725 | 463673911 |
| Closing balance at the year end (A-B) | 761858183 | 5898798 | 854122893 | 5190468062 | 6812347938 | 5895188592 |
| Represented by | | | | | | |
| Cash And Bank Balances | | | | | | |
| Current Accounts | 4456292 | ----- | ----- | ----- | 4456292 | 16275001 |
| Saving Accounts | 34926667 | 938073 | 46850886 | 223629563 | 306345189 | 415614087 |
| Investments | 18000000 | 300000 | 319800000 | 544900000 | 883000000 | 247900000 |
| Fixed Deposit | 661541755 | 4600000 | 478900000 | 4227085850 | 5372127605 | 4924450148 |
| Interest accrued but not due | 37961615 | 60725 | 8489007 | 123556734 | 170068082 | 197205013 |
| Shares | ----- | ----- | 83000 | ----- | 83000 | 83000 |
| Other Loan & Advances | 6581890 | ----- | ----- | 30293578 | 36875468 | 19261808 |
| Loan from UDF to Misc | ----- | ----- | ----- | 30000000 | 30000000 | 60000000 |
| LC Margin | ----- | ----- | ----- | ----- | ----- | 3951000 |
| Electricity Deposits | ----- | ----- | ----- | 9409500 | 9409500 | 9409500 |
| TDS's refundable | ----- | ----- | ----- | 1592838 | 1592838 | 1039035 |
| Maintainance grant a/c | (1610036) | ----- | ----- | ----- | (1610036) | ----- |
| Total | 761858183 | 5898798 | 854122893 | 5190468062 | 6812347938 | 5895188592 |

Asstt. Registrar (Fin.-II)

Finance Officer

6

(4)

Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

SCHEDULE 2A - ENDOWMENT FUNDS

Amount in ₹

| 1. Sr. No. | 2. Name of the Endowment | Opening Balance | | Additions during the Year | | Total | | Closing Balance | | | Total (10+11) |
|------------------|--|------------------|-------------------------------|---------------------------------|-----------------|--------------------------|-------------------------------------|---|------------------|--------------------------------|------------------|
| | | 3. Endowment | 4. Accumulated Interest | 5. Endowment (Misc.Receipts) | 6. Interest | 7. Endowment (3+5) | 8. Accumulated Interest (4+6) | 9 Expenditure on the object during the year | 10. Endowment | 11. Accumulated Interest | |
| 1 | Sir Shankar Lal Instt. Of Music (298355) | 2273923 | 263672 | 1129 | 189327 | 2275052 | 452999 | 92322 | 2275052 | 360677 | 2635729 |
| 2 | Shri Sri Ram Chair in physics (298399) | 7061549 | 1916598 | 1652 | 689735 | 7063201 | 2606333 | 0 | 7063201 | 2606333 | 9669534 |
| 3 | Shri Shankar Lal Chair in Chemistry (298402) | 7893989 | 2138008 | 4130 | 750124 | 7898119 | 2888132 | 0 | 7898119 | 2888132 | 10786251 |
| 4 | IFC Chair in Faculty of Mgmt. studies (298683) | 13863470 | 3999880 | 0 | 1322478 | 13863470 | 5322358 | 59 | 13863470 | 5322299 | 19185769 |
| 5 | SP Jain Advanced Mgmt. Research (299041) | 1959645 | 469475 | 0 | 175502 | 1959645 | 644977 | 6 | 1959645 | 644971 | 2604616 |
| 6 | Pt. Man Mohan Nath Dhar (298956) | 1265507 | 328745 | 0 | 129281 | 1265507 | 458026 | 0 | 1265507 | 458026 | 1723533 |
| 7 | Professorship in Economics (298741) | 12971931 | 3663423 | 0 | 1251408 | 12971931 | 4914830 | 59 | 12971931 | 4914771 | 17886702 |
| 8 | Publication of Orient Insect (299416) | 550899 | 132908 | 0 | 51159 | 550899 | 184067 | 0 | 550899 | 184067 | 734966 |
| 9 | DU Endowment Fund (299733) | 229306904 | 36029474 | 6210467 | 19762949 | 235517371 | 55792423 | 2268099 | 235517371 | 53524324 | 289041695 |
| 10 | Pt. Man Mohan Krishan Kaul (299880) | 1527132 | 380392 | 0 | 150153 | 1527132 | 530545 | 0 | 1527132 | 530545 | 2057677 |
| 11 | Book Grant RTL (300228) | 274625362 | 57064957 | 545160 | 24184354 | 275170522 | 81249311 | 5511928 | 275170522 | 75737383 | 350907905 |
| 12 | DU Amway Professorship in Enter. Dev. (300705) | 11437894 | 2878013 | 0 | 1044024 | 11437894 | 3922037 | 59 | 11437894 | 3921978 | 15359872 |
| 13 | Cluster Innovation Centre Corpus Fund | 100357419 | 21526315 | 225000 | 9668418 | 100582419 | 31194733 | 255484 | 100582419 | 30939249 | 131521668 |
| 14 | MHRD IPR CHAIR | 503902 | 0 | 2567 | 6488 | 506469 | 6488 | 505981 | 488 | 6488 | 6976 |
| Total | | 665599526 | 130791861 | 6990105 | 59375398 | 672589631 | 190167259 | 8633997 | 672083650 | 182039243 | 854122893 |

Notes

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

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

| SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS | Current year | Amount in ₹ Previous Year |
|--|--------------------|------------------------------|
| A. CURRENT LIABILITIES | | |
| 1. Deposits from staff | ---- | ---- |
| 2. Deposits from students | ---- | ---- |
| 3. Sundry Creditors | | |
| a) For Goods | 25943604 | 13051003 |
| 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 | 5321264 | 2027012 |
| b) Duties & Taxes | 1258258 | 16853 |
| 6. Other Current Liabilities | | |
| a) Salaries | ---- | ---- |
| b) Receipts against Sponsored Projects | 1499877620 | 1386557463 |
| c) Receipts against Sponsored Fellowships & Scholarships | 95731206 | 73570373 |
| d) Unutilized Grants | 5587750339 | 5721197188 |
| e) Amount refundable to UGC | 18198383 | 17029739 |
| f) Grants in advance | ---- | ---- |
| g) Other funds | 163053237 | 84622514 |
| h) Other liabilities | 11580180 | 468858 |
| Total (A) | 7409092159 | 7298919071 |
| B. Provisions | | |
| 1. For Taxation | ---- | ---- |
| 2. Gratuity | 1246794419 | 1120240441 |
| 3. Superannuation Pension | 17828303630 | 16984796238 |
| 4. Accumulated Leave Encashment | 873230725 | 1054065434 |
| 5. Trade Warranties/Claims | ---- | ---- |
| 6. Others (Specify)/Expenses Payable | 9400462 | 14942724 |
| Total (B) | 19957729236 | 19174044837 |
| Total (A+B) | 27366821395 | 26472963908 |

Asstt. Registrar (Fin.-II)

Finance Officer
(6)

Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

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) | 435663889 | | 160158608 | 595822497 | 139797503 | 456024994 |
| 2 | IASE Scheme A/c (Educ) (295853) | 2352045 | | 0 | 2352045 | 1449221 | 902824 |
| 3 | Research Scheme A/c (SDC)(546386) | 632203846 | | 301681819 | 933885665 | 225078911 | 708806754 |
| 4 | B.R.A. Project A/c (298264) | 38810932 | | 44248245 | 83059177 | 27936366 | 55122811 |
| 5 | Young Research Scientist A/c (298593) | 248642813 | | 62082024 | 310724837 | 76266726 | 234458111 |
| 6 | CEMDE\Bio-Diversity Park (DDA) | 28883938 | | 95720069 | 124604007 | 80041881 | 44562126 |
| Total | | 1386557463 | | 663890765 | 2050448228 | 550570608 | 1499877620 |

- 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 liabilities side of the Balance Sheet (Schedule 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 31-03-2018


SCHEDULE 3(b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

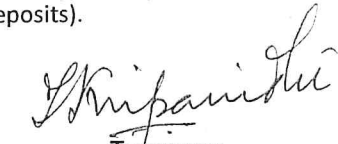
| Sr. No | Name of Sponsor | Amount in ₹ | | | | | |
|--------------|-----------------------------------|--------------------------------|-----------------|------------------------------|-----------------|--------------------------------|----------|
| | | Opening Balance As on 01.04.17 | | Transactions During the year | | Closing Balance As On 31.03.18 | |
| | | 3 | 4 | 5 | 6 | 7 | 8 |
| 1 | 2 | CR. | DR. | CR. | DR. | CR. | DR. |
| 1 | CSIR Fellowship (298413) | 41326905 | | 13182764 | 13943231 | 40566438 | |
| 2 | UGC Fellowship (298560) | 0 | 31192212 | 62555846 | 22284448 | 9079186 | |
| 3 | Other Bodies Scholarship (298707) | 27286597 | | 66796370 | 53198831 | 40884136 | |
| 4 | CSIR Fellowship (SDC) (545269) | 1456326 | | 664917 | 590374 | 1530869 | |
| 5 | UGC Fellowship (SDC) (545258) | 3500545 | | 246872 | 76840 | 3670577 | |
| Total | | 73570373 | 31192212 | 143446769 | 90093724 | 95731206 | 0 |

Note:

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


Asstt. Registrar (Fin.-II)


Finance Officer


Treasurer

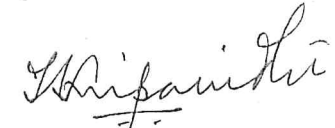
UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

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 | 5721197188 | 7146469470 |
| Add: Receipts during the year | 260850724 | 507825821 |
| Total(c) | 5982047912 | 7654295291 |
| Less: Refunds | 0 | |
| Less: Utilized for Revenue Expenditure | 277508611 | 272076870 |
| Less: Utilized for Capital Expenditure | 116788962 | 1661021233 |
| Total (d) | 394297573 | 1933098103 |
| Unutilized carried forward (c-d) | 5587750339 | 5721197188 |


Asstt. Registrar (Fin.-II)


Finance Officer


Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

Amount in ₹

| | | | |
|--|------------------|-------------------|-------------------|
| C. UGC Grants non-Plan | | | |
| Balance B/F | | 0 | |
| Add: Receipts during the year | | 5057298000 | 4335230000 |
| | Total(e) | 5057298000 | 4335230000 |
| Less: Refunds | | 0 | 0 |
| Less: Utilized for Revenue Expenditure | | 4991399276 | 4263272809 |
| Less: Utilized for Capital Expenditure | | 65898724 | 71957191 |
| | Total (f) | 5057298000 | 4335230000 |
| Unutilized carried forward (e-f) | | 0 | 0 |
| D. Grants from state govt. | | | |
| Balance B/F | | 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) | | 5587750339 | 5721197188 |


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 31-03-2018

EC(4) dated 25/26.10.2019
Appendix-VII
Resolution No. 51

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 31.03.2018 | W.D.V. as at 31.03.2017 |
|--------------------------------|---------------------------------------|-------------|-------------------------------------|---------------------------|---------------------------------|----------------------------|--------------------------------------|---------------------------|-------------------------|-------------------------|
| 1 | Land | | 19716892 | 0 | 0 | 19716892 | | 0 | 19716892 | 19716892 |
| 2 | Site Development/Minor work | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 3 | Buildings | 5% | 691697004 | 5490684 | 0 | 697187688 | | 34859384 | 662328304 | 691697004 |
| 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% | 219993978 | 25211289 | 225548 | 244979719 | | 48995944 | 195983775 | 219993978 |
| 9 | Scientific & Laboratory Equipment | 40% | 123076630 | 104826369 | 12001 | 227890998 | | 91156399 | 136734599 | 123076630 |
| 10 | Office Equipment | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 11 | Audio Visual Equipment | 50% | 447349 | 1008616 | 1 | 1455964 | | 727982 | 727982 | 447349 |
| 12 | Computers & Peripherals | 40% | 259172441 | 16363405 | 17125 | 275518721 | 0 | 110207489 | 165311232 | 259172441 |
| 13 | Furniture, Fixtures & Fittings | 25% | 92609267 | 14468332 | 42933 | 107034665 | | 26758666 | 80275999 | 92609267 |
| 14 | Sports Equipment | 50% | 28773 | 0 | 0 | 28773 | | 14387 | 14386 | 28773 |
| 15 | Vehicles | 25% | 1327316 | 27163 | 0 | 1354479 | | 338620 | 1015860 | 1327316 |
| 16 | Lib. Books & Scientific Journals | 50% | 33896165 | 39997879 | 31316 | 73862728 | | 36931363 | 36931365 | 33896165 |
| 17 | Small Value Assets | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 18 | Work of Art | | 3310000 | 0 | 0 | 3310000 | | 0 | 3310000 | 3310000 |
| Total (A) | | | 1445275815 | 207393737 | 328924 | 1652340628 | 0 | 349990234 | 1302350394 | 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 31.03.2018 | W.D.V. as at 31.03.2017 |
| 20 | Computer Software | 40% | 3158138 | 449223 | 0 | 3607361 | | 1442945 | 2164416 | 3158138 |
| 21 | E-journals | 25% | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 22 | Patents | 25% | 34441 | 0 | 0 | 34441 | | 8610 | 25831 | 34441 |
| Total (C) | | | 3192579 | 449223 | 0 | 3641802 | | 1451555 | 2190247 | 3192579 |
| Grand Total (A+B+C) | | | 5514294271 | 207842960 | 328924 | 5721808307 | 0 | 351441789 | 5370366519 | 5514294271 |
| Previous year (2016-17) | | | 5348511377 | 1775887262 | 358092 | 7124040546 | 1195708575 | 414037702 | 5514294271 | |

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 31-03-2018

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 31.03.2018 | W.D.V. as at 31.03.2017 |
|--------------------------------|---------------------------------------|-------------|-------------------------------------|---------------------------|---------------------------------|----------------------------|--------------------------------------|---------------------------|-------------------------|-------------------------|
| 1 | Land | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 2 | Site Development/Minor work | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 3 | Buildings | 5% | 265684030 | 2549390 | 0 | 268233420 | | 13411671 | 254821749 | 265684030 |
| 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% | 110523126 | 6978077 | 0 | 117501203 | | 23500241 | 94000962 | 110523126 |
| 9 | Scientific & Laboratory Equipment | 40% | 73541326 | 82408879 | 0 | 155950205 | | 62380082 | 93570123 | 73541326 |
| 10 | Office Equipment | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 11 | Audio Visual Equipment | 50% | 336565 | 559307 | 0 | 895872 | | 447936 | 447936 | 336565 |
| 12 | Computers & Peripherals | 40% | 237440539 | 13517844 | 0 | 250958383 | 0 | 100383353 | 150575030 | 237440539 |
| 13 | Furniture, Fixtures & Fittings | 25% | 36240065 | 2620785 | 0 | 38860850 | | 9715213 | 29145637 | 36240065 |
| 14 | Sports Equipment | 50% | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 15 | Vehicles | 25% | 412079 | 0 | 0 | 412079 | | 103020 | 309059 | 412079 |
| 16 | Lib. Books & Scientific Journals | 50% | 5606511 | 8154680 | 0 | 13761191 | | 6880596 | 6880595 | 5606511 |
| 17 | Small Value Assets | | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 18 | Work of Art | | 1310000 | 0 | 0 | 1310000 | | 0 | 1310000 | 1310000 |
| Total (A) | | | 731094241 | 116788962 | 0 | 847883203 | 0 | 216822112 | 631061091 | 731094241 |
| 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 31.03.2018 | W.D.V. as at 31.03.2017 |
| 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% | 14520 | 0 | 0 | 14520 | | 3630 | 10890 | 14520 |
| Total (C) | | | 14520 | 0 | 0 | 14520 | | 3630 | 10890 | 14520 |
| Grand Total (A+B+C) | | | 1535404943 | 116788962 | 0 | 1652193905 | 0 | 216825742 | 1435368163 | 1535404943 |
| Previous year (2016-17) | | | 1337192978 | 1661021233 | 0 | 2998214211 | 1195708575 | 267100693 | 1535404943 | |

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

EC(4) dated 25/26.10.2019
Appendix-VII
Resolution No. 51

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 31.03.2018 | W.D.V. as at 31.03.2017 |
|--------------------------------|---------------------------------------|-------------|-------------------------------------|---------------------------|---------------------------------|----------------------------|---------------------------|-------------------------|-------------------------|
| 1 | Land | | 19716892 | 0 | 0 | 19716892 | 0 | 19716892 | 19716892 |
| 2 | Site Development/Minor work | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Buildings | 5% | 347190512 | 1099197 | 0 | 348289709 | 17414485 | 330875224 | 347190512 |
| 4 | Roads & Bridges | | 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% | 66383974 | 10599105 | 225548 | 76757531 | 15351506 | 61406025 | 66383974 |
| 9 | Scientific & Laboratory Equipment | 40% | 17537486 | 11632319 | 12001 | 29157804 | 11663122 | 17494682 | 17537486 |
| 10 | Office Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | Audio Visual Equipment | 50% | 18220 | 441024 | 1 | 459243 | 229622 | 229621 | 18220 |
| 12 | Computers & Peripherals | 40% | 16999546 | 1809453 | 17125 | 18791874 | 7516750 | 11275124 | 16999546 |
| 13 | Furniture, Fixtures & Fittings | 25% | 47437591 | 11071854 | 42933 | 58466512 | 14616628 | 43849884 | 47437591 |
| 14 | Sports Equipment | 50% | 28680 | 0 | 0 | 28680 | 14340 | 14340 | 28680 |
| 15 | Vehicles | 25% | 915236 | 27163 | 0 | 942399 | 235600 | 706799 | 915236 |
| 16 | Lib. Books & Scientific Journals | 50% | 27450504 | 29149155 | 31316 | 56568343 | 28284172 | 28284171 | 27450504 |
| 17 | Small Value Assets | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | Work of Art | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total (A) | | | 543678641 | 65829270 | 328924 | 609178987 | 95326225 | 513852762 | 543678641 |
| 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 31.03.2018 | W.D.V. as at 31.03.2017 |
| 20 | Computer Software | 40% | 3059273 | 69454 | 0 | 3128727 | 1251491 | 1877236 | 3059273 |
| 21 | E-journals | 25% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | Patents | 25% | 13321 | 0 | 0 | 13321 | 3330 | 9991 | 13321 |
| Total (C) | | | 3072594 | 69454 | 0 | 3142048 | 1254821 | 1887227 | 3072594 |
| Grand Total (A+B+C) | | | 546751235 | 65898724 | 328924 | 612321035 | 96581046 | 515739989 | 546751235 |
| Previous year (2016-17) | | | 578704971 | 71957191 | 358092 | 650304070 | 103552835 | 546751235 | |

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

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 31.03.2018 | W.D.V. as at 31.03.2017 |
| 1 | Patents & Copyrights | 25% | 34441 | 0 | 0 | 34441 | 8610 | 25831 | 34441 |
| 2 | Computer Software | 40% | 3158138 | 449223 | 0 | 3607361 | 1442945 | 2164416 | 3158138 |
| 3 | E-Journals | 25% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | | 3192579 | 449223 | 0 | 3641802 | 1451555 | 2190247 | 3192579 |
| Previous year (2016-17) | | | 4989982 | 319503 | 0 | 5309485 | 2116906 | 3192579 | |

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

[Signature]
Finance Officer

[Signature]
Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

EC(4) dated 25/26.10.2019
Appendix-VII
Resolution No. 51

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 | ---- | ---- | ---- | ---- | ---- | ---- |
| 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

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

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 31.03.2018 | W.D.V. as at 31.03.2017 |
|--|---------------------------------------|-------------|-------------------------------------|---------------------------|---------------------------------|----------------------------|---------------------------|-------------------------|-------------------------|
| 1 | Land | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Site Development/Minor work | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Buildings | 5% | 78822462 | 1842097 | 0 | 80664559 | 4033228 | 76631331 | 78822462 |
| 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% | 43086878 | 7634107 | 0 | 50720985 | 10144197 | 40576788 | 43086878 |
| 9 | Scientific & Laboratory Equipment | 40% | 31997818 | 10785171 | 0 | 42782989 | 17113196 | 25669793 | 31997818 |
| 10 | Office Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | Audio Visual Equipment | 50% | 92563 | 8285 | 0 | 100848 | 50424 | 50424 | 92563 |
| 12 | Computers & Peripherals | 40% | 4732357 | 1036108 | 0 | 5768465 | 2307386 | 3461079 | 4732357 |
| 13 | Furniture, Fixtures & Fittings | 25% | 8931611 | 775693 | 0 | 9707304 | 2426826 | 7280478 | 8931611 |
| 14 | Sports Equipment | 50% | 93 | 0 | 0 | 93 | 47 | 46 | 93 |
| 15 | Vehicles | 25% | 1 | 0 | 0 | 1 | 0 | 1 | 1 |
| 16 | Lib. Books & Scientific Journals | 50% | 839147 | 2694044 | 0 | 3533191 | 1766596 | 1766595 | 839147 |
| 17 | Small Value Assets | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | Work of Art | | 2000000 | 0 | 0 | 2000000 | 0 | 2000000 | 2000000 |
| Total (A) | | | 170502930 | 24775505 | 0 | 195278435 | 37841900 | 157436535 | 170502930 |
| 19 Capital Work in Progress (B) | | | 3261529695 | 0 | 0 | 3261529695 | 0 | 3261529695 | 3261529695 |

| 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 31.03.2018 | W.D.V. as at 31.03.2017 |
|------------------|-------------------|-------------|-------------------------------------|---------------------------|---------------------------------|----------------------------|---------------------------|-------------------------|-------------------------|
| 20 | Computer Software | 40% | 98866 | 379769 | 0 | 478635 | 191454 | 287181 | 98866 |
| 21 | E-journals | 25% | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | Patents | 25% | 6600 | 0 | 0 | 6600 | 1650 | 4950 | 6600 |
| Total (C) | | | 105466 | 379769 | 0 | 485235 | 193104 | 292131 | 105466 |

| | | | | | | | | | |
|----------------------------|--|--|-------------------|-----------------|----------|-------------------|-----------------|-------------------|-------------------|
| Grand Total (A+B+C) | | | 3432138091 | 25155274 | 0 | 3457293365 | 38035004 | 3419258361 | 3432138091 |
|----------------------------|--|--|-------------------|-----------------|----------|-------------------|-----------------|-------------------|-------------------|

Note : The additions during the year include additions from :

| | |
|----------------------|-----------------|
| Gifted | 778 |
| Project Close | 14399432 |
| Misc. Accounts Fund | 6220593 |
| Other Earmarked Fund | 4534471 |
| Total | 25155274 |

Asstt. Registrar (Fin. II)


Finance Officer

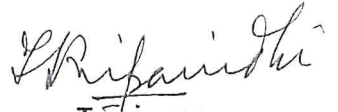
Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

| SCHEDULE 5 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS | Amount in ₹ | |
|---|------------------|------------------|
| | Current Year | Previous Year |
| 1. In Central Government Securities | 883000000 | 247900000 |
| 2. In State Government Securities | ---- | ---- |
| 3. Other approved Securities | ---- | ---- |
| 4. Shares | 83000 | 83000 |
| 5. Debentures and Bonds | ---- | ---- |
| 6. Term Deposits with Banks | ---- | ---- |
| 7. Others (to be specified) | ---- | ---- |
| Total | 883083000 | 247983000 |


Asstt. Registrar (Fin.-II)


Finance Officer


Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

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

| Sl. No. | Funds | Amount in ₹ | |
|--------------|---|------------------|------------------|
| | | Current Year | Previous Year |
| 1 | Misc. Accounts - Govt. Securities | 18000000 | 18000000 |
| 2 | Publications - Govt. Securities | 300000 | 300000 |
| 3 | Endowment Fund - Govt. Securities | 319800000 | 185600000 |
| 4 | Other Earmarked Fund - Govt. Securities | 544900000 | 44000000 |
| 5 | Endowment Fund - Shares | 83000 | 83000 |
| Total | | 883083000 | 247983000 |

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

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2018

| 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 31-03-2018

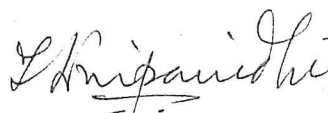
EC(4) dated 25/26.10.2019
Appendix-VII
Resolution No. 51

| SCHEDULE 7 - CURRENT ASSETS | Current Year | Amount in ₹ Previous Year |
|---|--------------------|------------------------------|
| 1. Stock | | |
| a) Stores and Spares | ---- | ---- |
| b) Loose Tools | ---- | ---- |
| c) Publication | ---- | ---- |
| d) Laboratory chemicals, consumables and glass ware | ---- | ---- |
| e) Building material | ---- | ---- |
| f) Electrical material | ---- | ---- |
| g) Stationery | 9362094 | 12715923 |
| h) Water supply material | ---- | ---- |
| i) Liveries | ---- | 196474 |
| j) Drugs and Medicines | 16531904 | 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 | 66031191 | 65626464 |
| -In Term Deposit Accounts | 11082529870 | 10123882586 |
| -In Savings Accounts | 891760948 | 1228784221 |
| b) With non-Scheduled Banks : | | |
| -In Term Deposit Accounts | ---- | ---- |
| -In Savings Accounts | ---- | ---- |
| c) Cash Balance in hand (including cheques\drafts) : | 922600 | 943500 |
| 4. Post Office Savings Accounts | ---- | ---- |
| TOTAL | 12067138607 | 11451056645 |

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


Asstt. Registrar (Fin.-II)


Finance Officer


Treasurer

| I | Current Account | Current Year | Amount in ₹ |
|----------------------------------|---|--------------------|--------------------|
| 1 | B R Amedkar Centre General Fund A/c | 8000 | 23578 |
| 2 | ICICI Bank A/c | 3685476 | 1050992 |
| 3 | SBI Law Centre II | 134017 | 134017 |
| 4 | SBI MG I | 6826915 | 23875210 |
| 5 | SBI MG II | 10092507 | 10745135 |
| 6 | SBI MG III | 1160304 | 6280127 |
| 7 | SDC Examination A/c | 20073893 | 206339 |
| 8 | SDC General Fund A/c | 15884699 | 1138055 |
| 9 | Sponsored Project Bank A/c | 902824 | 2352045 |
| 10 | Plan Current A/c | 2806264 | 3545965 |
| 11 | Current A/cs of Earmarked Fund | 4456292 | 16275001 |
| | | 66031191 | 65626464 |
| II Savings Bank Accounts | | | |
| 1 | External Candidate Cell A/c | 897165 | 549733 |
| 2 | NCWEB A/c | 12658956 | 4909267 |
| 3 | SBI Departmental Receipt A/c | 2149027 | 5799288 |
| 4 | SBI General Fund A/c | 92087485 | 387974175 |
| 5 | SBI Medical Reimbursement A/c | 310382 | 3390707 |
| 6 | Sponsored Project Bank A/c | 296041608 | 279967106 |
| 7 | Sponsored Fellowship and Scholarship | 98598341 | 75189415 |
| 8 | Plan Savings A/c | 31341187 | 45532299 |
| 9 | Savings A/cs of Earmarked Fund | 306345189 | 415614087 |
| 10 | CPF Account refundable to UGC | 4025 | 17691 |
| 11 | IDBI Bank A/c | 4438342 | 9840452 |
| 12 | ICICI Bank A/c (Online Fees) | 46889241 | ----- |
| | | 891760948 | 1228784221 |
| III Term Deposit Accounts | | | |
| 1 | FDR from Earmarked Fund(including margin money) | 5372127604 | 4928401148 |
| 2 | FDR from UGC Refundable A/c | 18072925 | 16858487 |
| 3 | FDR from ACBR A/c | 918073 | 918073 |
| 4 | FDR from Social Work A/c | ----- | 2660351 |
| 5 | FDR from Maintenance Grants | 1215000000 | 700000000 |
| 6 | Sponsored Project Bank A/c | 1024108838 | 872243493 |
| 7 | Sponsored Fellowship and Scholarship | 25000000 | 25000000 |
| 8 | FDR From Plan A/c (including margin money) | 3419302430 | 3567801034 |
| 9 | FDR From ICICI Bank A/C | 8000000 | 10000000 |
| | | 11082529870 | 10123882586 |

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

| | Current Year | Amount in ₹ Previous Year |
|---|-------------------|------------------------------|
| SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS | | |
| 1. Advances to employees (Non-interest bearing) | | |
| a) Salary | ---- | ---- |
| b) Festival | 736612 | 937252 |
| c) Medical Advance | ---- | 53,000 |
| d) Leave Travel Concession | 13308426 | 4047511 |
| e) Other (to be specified) | ---- | ---- |
| 2. Long Term Advances to employees (Interest bearing) | | |
| a) Vehicle Loan/Conveyance/Computer | 807020 | 1180920 |
| b) Home Loan/HBA | 1405975 | 1936830 |
| c) Others (to be specified) | ---- | ---- |
| 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 | 2980000 |
| d) Delhi University Press | 17395000 | 17395000 |
| e) Sir Shankar Lal Chair in Chemistry Fund A/c | 1100000 | 1100000 |
| f) Other Advance out of Earmarked Funds | 34662473 | 16144059 |
| g) Other Advance out of Maintenance Grant A/c | 611078101 | 685292917 |
| h) Other Advances out of Sponsored Projects | 126829527 | 144291005 |
| i) Advance from Plan A/c | 2026199559 | 1983897742 |
| j) Others | 1640866 | 1151924 |
| 4. Prepaid Expenses | | |
| a) Insurance | ---- | ---- |
| b) Other Expenses | 13813289 | 13842119 |
| 5. Deposits | | |
| a) Telephone | ---- | ---- |
| b) Lease Rent | ---- | ---- |
| c) Electricity | 20805300 | 20805300 |
| d) AICTE, if applicable | ---- | ---- |
| e) DESU (Security) | 4795 | 4795 |
| f) Others | 202373 | 202373 |
| 6. Income Accrued: | | |
| a) On Investments from Earmarked/Endowment Funds | 170068082 | 197205012 |
| b) On Investments from ACBR/ UGC Refundable A/c | ---- | ---- |
| c) On Investments from UGC Refundable A/c | 121433 | 153561 |
| d) On Investments from Sponsored Projects | 53199322 | 87703814 |
| e) On Investments from Sponsored Fellowship and Scholarship | 2132865 | 2188746 |
| f) On Investments from Plan | 118473352 | 120889004 |
| g) On Investments from MGI.e(ICICI, SDC) | 4517867 | 6616367 |
| h) On Loans and Advances | ---- | ---- |
| i) Others (includes income due unrealized) | 2271284 | 150000 |
| 7. Other - Current Assets receivable from UGC/sponsored projects | | |
| a) Debit balances in Sponsored Projects | ---- | ---- |
| b) Debit balances in Sponsored Fellowships & Scholarships | ---- | 31192212 |
| c) Grants Receivable | ---- | ---- |
| d) Other receivables | 342 | ---- |
| 8. Claims Receivable | ---- | ---- |
| TOTAL | 3223753863 | 3341361463 |

Note :

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

Asstt. Registrar (Fin. II)

Finance Officer

(22)

Treasurer

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

| | Current Year | Amount in ₹ Previous Year |
|---|-------------------|------------------------------|
| SCHEDULE - 9 ACADEMIC RECEIPTS | | |
| FEES FROM STUDENTS | | |
| Academic | | |
| 1. Tuition fee | 15562124 | 17980348 |
| 2. Admission Fee | 2428539 | 2344991 |
| 3. Enrolment fee | 19578022 | 14270108 |
| 4. Library Admission fee | 1155149 | 1830082 |
| 5. Laboratory fee | 29508 | 89605 |
| 6. Sports and Athletic Association Fee | 7093785 | 10072489 |
| 7. Computer Fee | 0 | 887500 |
| 8. Arts & Craft Fee | ---- | ---- |
| 9. Registration fee | 138611263 | 105705230 |
| 10. Syllabus fee | ---- | ---- |
| 11. Other Fees | 18332612 | 27854021 |
| Total (A) | 202791002 | 181034374 |
| Examinations | | |
| 1. Admission Test Fee | ---- | ---- |
| 2. Annual Examination Fee | 812885165 | 715006643 |
| 3. Mark sheet, certificate Fee | 17361725 | 16026730 |
| 4. Entrance Examination Fee | 46651301 | 29428805 |
| Total (B) | 876898191 | 760462178 |
| 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 | 244740 | 12544233 |
| Total (D) | 244740 | 12544233 |
| 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) | 1079933933 | 954040785 |

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

25

[Signature]
Finance Officer

[Signature]
Treasurer

UNIVERSITY OF DELHI

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

SCHEDULE 10- GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Amount in ₹

| Particulars | Govt. of India | Plan | | Total Plan | Non Plan UGC | Current Year Total | Previous Year Total |
|---|----------------|------------|----------------------|------------|--------------|--------------------|---------------------|
| | | Plan | UGC Specific Schemes | | | | |
| Balance B/F | | 5721197188 | | 5721197188 | | 5721197188 | 7146469470 |
| Add: Receipts during the year | | 260850724 | 0 | 260850724 | 5057298000 | 5318148724 | 4843055821 |
| Total | | 5982047912 | 0 | 5982047912 | 5057298000 | 11039345912 | 11989525291 |
| Less : Refund to UGC Balance | | | | 0 | | 0 | 0 |
| Less : Utilized for Capital expenditure (A) | | 116788962 | 0 | 116788962 | 65898724 | 182687686 | 1732978424 |
| Balance | | 5865258950 | 0 | 5865258950 | 4991399276 | 10856658226 | 10256546867 |
| Less: utilized for Revenue Expenditure (B) | | 277508611 | 0 | 277508611 | 4991399276 | 5268907887 | 4535349679 |
| Balance C/F (C) | - | 5587750339 | 0 | 5587750339 | 0 | 5587750339 | 5721197188 |

- 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

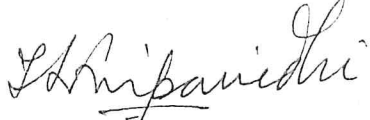
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2018

| SCHEDULE 11- INCOME FROM INVESTMENTS | Earmarked/Endowment Funds | | Other Investments | |
|--|---------------------------|------------------|-------------------|-----------------|
| | Current Year | Previous Year | Current Year | Previous Year |
| | Amount in ₹ | | | |
| 1. Interest | | | | |
| a. On Government Securities | ---- | ---- | ---- | ---- |
| b. Other Bonds/Debentures | ---- | ---- | ---- | ---- |
| 2. Interest on Term Deposits | 400184996 | 389466567 | 38074029 | 44491931 |
| 3. Income accrued but not due on Term Deposits/Interest bearing advances to employees. | ---- | ---- | ---- | ---- |
| 4. Interest on Saving Bank Accounts | 5875732 | 9367793 | 0 | 0 |
| 5. Others (Specify) | ---- | ---- | ---- | ---- |
| Total | 406060728 | 398834360 | 38074029 | 44491931 |
| Transferred to Earmarked/Endowment Funds | 406060728 | 398834360 | | |

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 31-03-2018

| SCHEDULE 12 - INTEREST EARNED | Amount in ₹ | |
|---|----------------|-----------------|
| | Current Year | Previous Year |
| 1. On Savings Accounts with scheduled banks | 2907044 | 10757610 |
| 2. On Loans | | |
| a. Employee/Staff | ---- | ---- |
| b. Others | ---- | ---- |
| 3. On Debtors and Other Receivables | ---- | ---- |
| Total | 2907044 | 10757610 |

Asstt. Registrar (Fin.-II)


Finance Officer

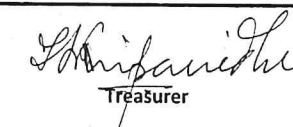
Treasurer

SCHEDULE 13 - OTHER INCOME

| A. Income from Land & Building | Amount in ₹ | |
|---|-----------------|-----------------|
| | Current Year | Previous Year |
| 1. Rent from Building/Land etc. | 3909655 | 5548000 |
| 2. License fee | 9057198 | 17106751 |
| 3. Hire Charges of Auditorium/Play ground/Convention Centre, etc. | ---- | ---- |
| 4. Electricity charges recovered | ---- | ---- |
| 5. Water charges recovered | ---- | ---- |
| Total (A) | 12966853 | 22654751 |
| 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 | 42932 | 19777 |
| 3. Income from Royalty | ---- | ---- |
| 4. DU recruitment | 5753000 | 0 |
| 5. Misc. receipts (Sale of tender form, waste paper, etc.) | 1048814 | 473820 |
| 6. Profit on Sale/disposal of Assets | | |
| a) Owned assets | ---- | ---- |
| b) Assets received free of cost | ---- | ---- |
| 7. Grants/Donations from Institutions, Welfare Bodies and International Organizations | ---- | ---- |
| 8. Health Centre Contribution | 27351104 | 31825567 |
| 9. Others (Specify) | 20658584 | 8010606 |
| Total (D) | 54854434 | 40329770 |
| GRAND TOTAL (A+B+C+D) | 67821287 | 62984521 |


Asstt. Registrar (Fin-II)


Finance Officer


Treasurer

(27)

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2018SCHEDULE 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 31-03-2018SCHEDULE - 15 STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Amount in ₹

| Particulars | Current Year | | | Previous Year | | |
|--|----------------|-------------------|-------------------|-----------------|-------------------|-------------------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| a) Salaries and Wages | | | | | | |
| Teaching staff | 2491765 | 1371974516 | 1374466281 | 11201867 | 1395626962 | 1406828829 |
| Non-Teaching staff | 4634617 | 1217629147 | 1222263764 | 12807878 | 845372340 | 858180218 |
| Lower Subordinate staff | ----- | 241914911 | 241914911 | 125665 | 253901521 | 254027186 |
| b) Allowances and Bonus | ----- | ----- | 0 | ----- | 13857214 | 13857214 |
| c) Contribution to Provident Fund | ----- | 3399921 | 3399921 | ----- | 4075298 | 4075298 |
| d) Contribution to other funds (specify) | ----- | ----- | 0 | ----- | ----- | 0 |
| e) Staff Welfare Expenses (Liveries) | ----- | 739484 | 739484 | ----- | 613510 | 613510 |
| f) Retirement and Terminal Benefits | ----- | 2045419564 | 2045419564 | 621234 | 2740492121 | 2741113355 |
| g) LTC facility | ----- | 39823840 | 39823840 | ----- | 23160413 | 23160413 |
| h) Medical facility | ----- | 151888149 | 151888149 | ----- | 134485232 | 134485232 |
| i) Children Education Allowance | 227107 | 12032239 | 12259346 | 184500 | 12020646 | 12205146 |
| j) Honorarium | 346500 | 114970607 | 115317107 | 281649 | 84844483 | 85126132 |
| k) Others | ----- | ----- | 0 | ----- | ----- | 0 |
| Total | 7699989 | 5199792378 | 5207492367 | 25222793 | 5508449740 | 5533672533 |

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

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

SCHEDULE 15 A - EMPLOYEES RETIREMENT AND TERMINAL BENEFIT

| | Pension | Gratuity | Leave Encashment | Total | Amount in ₹ Previous year |
|---|--------------------|-------------------|-------------------|--------------------|------------------------------|
| Opening Balance as on 01.04.17 | 16984796238 | 1120240441 | 1054065434 | 19159102113 | 17620155966 |
| Addition : Capitalized value of Contributions Received from other Organizations | 19153955 | 10495768 | 1520784 | 31170507 | 16693566 |
| Total (a) | 17003950193 | 1130736209 | 1055586218 | 19190272620 | 17636849532 |
| Less: Actual Payment during the Year (b) | 1024553635 | 115740424 | 98939135 | 1239233194 | 1173413401 |
| Balance Available on 31.03.18 c (a-b) | 15979396558 | 1014995785 | 956647083 | 17951039426 | 16463436131 |
| Provision required on 31.03.18 as per Actuarial Valuation (d) | 17828303630 | 1246794419 | 873230725 | 19948328774 | 19159102113 |
| A. Provision to be made in the Current year (d-c) | 1848907072 | 231798634 | (83416358) | 1997289348 | 2695665982 |
| B. Contribution to New Pension Scheme | ---- | ---- | ---- | 47410216 | 44526139 |
| C. Medical Reimbursement to Retired Employees | ---- | ---- | ---- | ---- | ---- |
| D. Travel to Hometown on Retirement | ---- | ---- | ---- | ---- | ---- |
| E. Deposit Linked Insurance Payment | ---- | ---- | ---- | 720000 | 300000 |
| TOTAL (A+B+C+D+E) | 1848907072 | 231798634 | (83416358) | 2045419564 | 2740492121 |

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 31/3/18

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI

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

Amount in ₹

| SCHEDULE 16 - ACADEMIC EXPENSES | Current Year | | | Previous Year | | |
|--|-----------------|------------------|------------------|------------------|------------------|------------------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| a) Laboratory Expenses | 2998402 | 17659833 | 20658235 | 31931114 | 13897265 | 45828379 |
| b) Field work/Participation in Conferences | 1188760 | 627344 | 1816104 | 1947676 | ----- | 1947676 |
| c) Expenses on Seminars/Workshops | 2426947 | 5754422 | 8181369 | 2875315 | 7741503 | 10616818 |
| d) Award and Scholarships | 39614484 | 45263028 | 84877512 | 105925499 | 1329774 | 107255273 |
| e) Registration charges of institution of Eminence | ----- | 10000000 | 10000000 | ----- | 7938393 | 7938393 |
| d) Payment to visiting faculty | 659816 | 38290 | 698106 | 216086 | 0 | 216086 |
| e) Examination | ----- | 394012058 | 394012058 | 11400 | 299881219 | 299892619 |
| f) Refund of Fees | ----- | 1088947 | 1088947 | ----- | 1552959 | 1552959 |
| g) Entrance Exam | ----- | 42940437 | 42940437 | ----- | 24300129 | 24300129 |
| f) Student Welfare Expenses | ----- | ----- | 0 | ----- | ----- | 0 |
| g) Admission Expenses | ----- | ----- | 0 | ----- | ----- | 0 |
| h) Convocation Expenses | ----- | ----- | 0 | ----- | ----- | 0 |
| i) Publications | 318778 | 319985 | 638763 | 996008 | ----- | 996008 |
| j) Stipend/means-cum-merit scholarship | ----- | 423886 | 423886 | ----- | ----- | 0 |
| k) Subscription Expenses | ----- | ----- | 0 | ----- | ----- | 0 |
| l) Others (specify) | ----- | ----- | 0 | 2778620 | ----- | 2778620 |
| TOTAL | 47207187 | 518128230 | 565335417 | 146681718 | 356641242 | 503322960 |

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

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

Amount in ₹

| SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES | Current Year | | | Previous Year | | |
|---|----------------|------------------|------------------|-----------------|------------------|------------------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| A Infrastructure | | | | | | |
| a) Electricity and Power | ---- | 272639105 | 272639105 | ---- | 279634317 | 279634317 |
| b) Water charges | ---- | 69810200 | 69810200 | ---- | 54935426 | 54935426 |
| c) Insurance | ---- | ---- | 0 | ---- | ---- | 0 |
| d) Rent, Rates and Taxes (including property tax) | 79632 | 48479683 | 48559315 | ---- | 44668728 | 44668728 |
| B) Communication | | | | | | |
| e) Postage and Telephone | 300 | 7392485 | 7392785 | 120999 | 7900267 | 8021266 |
| f) Telephone, Fax and Internet Charges | ---- | ---- | 0 | ---- | ---- | 0 |
| g) Connectivity Expenses | ---- | 79682177 | 79682177 | 2904581 | 57346950 | 60251531 |
| C) Others | | | | | | |
| h) Printing and Stationery (consumption) | 980687 | 16932575 | 17913262 | 3448548 | 14143406 | 17591954 |
| i) Travelling and Conveyance Expenses | 5657385 | 6861559 | 12518944 | 17483372 | 13366714 | 30850086 |
| j) Hospitality | 725779 | ---- | 725779 | 1485059 | ---- | 1485059 |
| k) Auditors Remuneration | ---- | ---- | 0 | ---- | ---- | 0 |
| l) Legal & Professional Charges | ---- | 9864021 | 9864021 | 185169 | 11014645 | 11199814 |
| m) Advertisement and Publicity | ---- | 3206557 | 3206557 | 85405 | 0 | 85405 |
| n) Magazines & Journals | ---- | 68596187 | 68596187 | 791197 | 68470253 | 69261450 |
| o) Watch & Ward Expenses | ---- | 118539386 | 118539386 | 908226 | 77700042 | 78608268 |
| p) House Keeping Expenses | ---- | 76520732 | 76520732 | ---- | 47385636 | 47385636 |
| q) Games & Sports | ---- | 8894746 | 8894746 | 286128 | 6995800 | 7281928 |
| r) Medical Expenses | ---- | 42641036 | 42641036 | 16675 | 62149569 | 62166244 |
| s) Others/Contingency | 739634 | 22370982 | 23110616 | 4899414 | 26801851 | 31701265 |
| TOTAL | 8183417 | 852431431 | 860614848 | 32614773 | 772513604 | 805128377 |

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer


UNIVERSITY OF DELHI

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

Amount in ₹

| SCHEDULE - 18 TRANSPORTATION EXPENSES | Current Year | | | Previous Year | | |
|---------------------------------------|--------------|----------------|----------------|----------------|----------------|----------------|
| | 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 | 33283 | 1369326 | 1402609 | 5857416 | 1079093 | 6936509 |
| Total | 33283 | 1369326 | 1402609 | 5857416 | 1079093 | 6936509 |


Asstt. Registrar (Fin.-II)


Finance Officer


Treasurer

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

Amount in ₹

| SCHEDULE - 19 REPAIRS & MAINTENANCE | Current Year | | | Previous Year | | |
|--------------------------------------|----------------|------------------|------------------|-----------------|------------------|------------------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| a) Buildings | ---- | 123572932 | 123572932 | ---- | 161114197 | 161114197 |
| b) Furniture & Fixtures | 48540 | 4831969 | 4880509 | 153085 | 5491043 | 5644128 |
| c) Plant & Machinery | 16166 | 1087548 | 1103714 | 7210532 | 15277748 | 22488280 |
| d) Office Equipment | 2956347 | 6384473 | 9340820 | ---- | ---- | 0 |
| e) Computers | 415354 | 5895341 | 6310695 | 3019326 | ---- | 3019326 |
| f) Laboratory & Scientific equipment | ---- | 969496 | 969496 | ---- | 400031 | 400031 |
| g) Audio Visual equipment | ---- | ---- | 0 | ---- | ---- | 0 |
| h) Cleaning Material & services | ---- | ---- | 0 | ---- | ---- | 0 |
| i) Book binding charges | ---- | ---- | 0 | ---- | ---- | 0 |
| j) Gardening | 5450 | 7561940 | 7567390 | 41700 | 5318752 | 5360452 |
| k) Estate Maintenance | ---- | ---- | 0 | ---- | ---- | 0 |
| l) Vehicles | ---- | 1970904 | 1970904 | ---- | 1823791 | 1823791 |
| m) Others (Specify) | 1551004 | ---- | 1551004 | ---- | ---- | 0 |
| | ---- | ---- | 0 | ---- | ---- | 0 |
| Total | 4992861 | 152274603 | 157267464 | 10424643 | 189425562 | 199850205 |

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

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

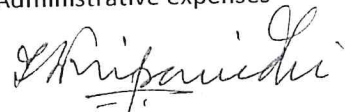
Amount in ₹

| SCHEDULE - 20 FINANCE COSTS | Current Year | | | Previous Year | | |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| a) Bank charges | 363044 | 106,625 | 469669 | 273703 | 169860 | 443563 |
| b) Others (specify) | ----- | ----- | ----- | ----- | ----- | ----- |
| Total | 363044 | 106625 | 469669 | 273703 | 169860 | 443563 |

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.


Asstt. Registrar (Fin.-II)


Finance Officer


Treasurer

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

| SCHEDULE - 21 Expenditure on Grants, Subsidies etc. | Amount in ₹ | | | | | |
|---|------------------|------------------|------------------|-----------------|------------------|------------------|
| | Current Year | | | Previous Year | | |
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| a) Provision for Bad and Doubtful Debts/Advances | ---- | ---- | ---- | ---- | ---- | ---- |
| b) Irrecoverable Balances Written- off | ---- | ---- | ---- | ---- | ---- | ---- |
| c) Grants/Subsidies to other institutions/organizations | 209028830 | 127549571 | 336578401 | 51001824 | 110484504 | 161486328 |
| d) Others (specify) | ---- | ---- | ---- | ---- | ---- | ---- |
| Total | 209028830 | 127549571 | 336578401 | 51001824 | 110484504 | 161486328 |

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.

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer


UNIVERSITY OF DELHI

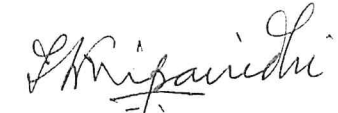
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2018SCHEDULE 22: PRIOR PERIOD EXPENSES

Amount in ₹

| Particulars | Current Year | | | Previous Year | | |
|---|--------------|----------|----------|-------------------|----------|-------------------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| 1 Establishment expenses | 0 | 0 | 0 | ---- | ---- | ---- |
| 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 | ---- | ---- | 0 | 1195708575 | 0 | 1195708575 |
| Total | 0 | 0 | 0 | 1195708575 | 0 | 1195708575 |


Asstt. Registrar (Fin.-II)


Finance Officer


Treasurer

UNIVERSITY OF DELHI

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

| Increase/Decrease in Stock | Amount in ₹ | |
|------------------------------------|------------------|-----------------|
| | Current year | Previous year |
| a.) Closing Stock | | - |
| Stationery | 9362094 | 12715923 |
| Drugs and Medicines | 16531904 | 3895059 |
| Liveries | 0 | 196474 |
| Answer Sheet | 0 | 15012418 |
| b.) Less :Opening Stock | 31819874 | ----- |
| Net Increase/Decrease (A-B) | (5925876) | 31819874 |

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2018

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. From F.Y 2016-17 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. 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 expenses. 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 Fund, Conveyance Fund (including computer advances and other such funds) are long term funds and earmarked for specific purposes. Each of the Funds has a separate bank account. Those with large balances also have investment in government securities, bonds and term deposit with Banks. The income from investment/ advances (house building, conveyance and computer) is accounted on accrued basis and interest on savings bank accounts are credited to the respective fund on cash basis. The expenditure and advances (in the case of housing building conveyance/computers) are debited to the respective funds.

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

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

8.3 Endowment Funds: Endowment Funds are received from various individual donors, Trust and other Organization for establishing Chairs and for Medals, Prizes and scholarships, as specified by the donors. The Income from investment of each Endowment Fund is added to the Fund. The expenditure on Medals & Prizes is met from the interest earned on investment of the respective Endowment Funds and the balance is carried forward to next year. In respect of chairs, however, the Corpus of Endowment is also used. The balances are represented by Investment in RBI Bonds and Fixed Deposits and balance in Savings Bank Account common for all Endowments, and Accrued Interest on Investments.

9 Government and UGC Grants :

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

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

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

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

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

To the extent not immediately required for expenditure the amounts available against such funds are invested in approved Securities and Bonds or deposited for fixed term with Banks, leaving the balance in Savings Bank Account. Interest received, interest accrued and due and interest accrued but not due on such investment are added to the respective funds and not treated as income of the Institution.

11 Sponsored Projects :

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

11.2 In addition to funds for fellowship released by the UGC, fellowship and scholarship are also sponsored by various other sources. 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, 2018Schedule 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 2018 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.11,67,88,962/- Non plan Funds Rs. 6,58,98,724/- and Earmarked/Endowment Fund Rs 1,07,55,064/- sponsored projects closed 1,43,99,432/- and Library Books and other assets of the value of Rs 778/- (at nominal value of Rs. 1/- per assets) gifted to the university. The assets have been set up by credit to Capital Fund.

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

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

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

7.2 The Loans & Advances shown in the asset side of the Balance Sheet does not include, advances pertaining to period up to 31st March 2006, are still outstanding for final statement. These advances were charged to the respective head of account at the time of release of advance.
- 7 Bank Balances :**
The details of balances in Savings Bank Accounts, Currents Accounts & Fixed Deposit Accounts with Banks are enclosed as attachment "A" to the schedule of current assets.
 - All Savings Bank Accounts with auto sweep facility (Flexi Deposit) generate interest at the rate applicable to the Fixed Deposit for the duration for which the funds are kept in the "Flexi Deposit Account". The interest income in such savings bank accounts is accounted for on accrual basis.
- 8** Previous year figures have been regrouped/rearranged where ever necessary.
- 9** Figures in the final accounts have been rounded off to the nearest rupee.
- 10** Schedule 1 to 24 are annexed to & form an integral part of the Balance Sheet as on 31st March 2018 and the Income & Expenditure Account for the year ended 31st Mar 2018
- 11 Provident Fund Accounts:**
As the Provident Fund Accounts including New Pension Scheme Fund are owned by the members of those funds and not by the University, these accounts were separated from the University Accounts. However, a Receipts & Payments Accounts, an Income & Expenditure Account (on Accrual basis) and a Balance Sheet of the Provident Fund Accounts as well as the New Pension Scheme for the year 2017-18 have been attached, to the University's Accounts.

12 Salaries:

The expenditure on salary is for the period from March 2017 to February 2018. No provision is made towards salary for the month of March 2018.

13 Halls & Hostel:

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

14 Delhi University Press:

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

Asstt. Registrar (Fin-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

EC(4) dated 25/26.10.2019

Appendix-VII

Resolution No. 51

| RECEIPTS | Amount in ₹ | | PAYMENTS | Amount in ₹ | |
|---|--------------|---------------|--|--------------|---------------|
| | Current Year | Previous Year | | Current Year | Previous Year |
| I. Opening Balances | | | I. Expenses | | |
| a) Cash Balances | | ---- | a) Establishment Expenses | 4418265705 | 3994726386 |
| b) Bank Balances | | | b) Academic Expenses | 565335417 | 503322960 |
| i. In Current Accounts | 65626464 | 69881547 | c) Administrative Expenses | 853301118 | 779428440 |
| ii. In Saving Accounts | 1228784221 | 1040611971 | d) Transportation Expenses | 1402609 | 6936509 |
| iii. In Deposit Accounts | 10123882586 | 9716383113 | e) Repairs & Maintenance | 157267464 | 199850205 |
| c) Permanent Advance | 943500 | 983500 | f) Finance costs | 469669 | 443563 |
| II. Grants Received | | | g) Expenditure on Grant | 336578401 | 161486328 |
| a) From Government of India | ---- | ---- | h) Prior Period Items | ---- | ---- |
| b) From State Government | ---- | ---- | | | |
| c) From UGC | | | II. Payments against Earmarked/ Endowment Funds | 399813660 | 450955909 |
| i) Grant for Capital Expenditure-Non Plan | 65898724 | ---- | | | |
| ii) Grant for Revenue Expenditure-Non Plan | 4991399276 | ---- | III. Payments against Sponsored Projects/Schemes | 550570609 | 555192068 |
| Less: Advance Grant received | ---- | 5057298000 | | | |
| 4335230000 | | | IV. Payments against Sponsored Fellowships/Scholarships | 90093724 | 335144552 |
| d) From other sources (details) | | | | | |
| (Grants for capital & revenue exp/ to be shown separately if available) | | | V. Payments against Plan Accounts | ---- | ---- |
| III. Academic Receipts | | | VI. Investments and Deposits made | | |
| a) Fees and Subscriptions | 1079689193 | 941496552 | a) Out of Earmarked/Endowment | 635100000 | ---- |
| b) Sale of Publications | 244740 | 12544233 | b) Out of own funds (Investments - Others) | ---- | ---- |
| IV. Receipts against Earmarked/Endowment Funds | 927543075 | 611963335 | VII. Term Deposits with Scheduled Banks | ---- | ---- |
| V. Receipts against Sponsored Projects/Schemes | 582212537 | 580930373 | VIII. Expenditure on Fixed Assets and | ---- | ---- |
| VI. Receipts against Plan | 37029625 | 246082071 | a) Fixed Assets | 193607434 | 1745679530 |
| VII. Receipts against Sponsored Fellowships and Scholarships | 137431420 | 328040602 | b) Capital Works - In - Progress | ---- | ---- |
| | | | IX. Other Payments including Other body transaction | 15966727 | 27538910 |

Asstt. Registrar (Fin.-II)

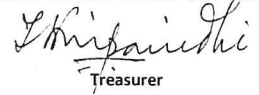
Finance Officer

Treasurer

| | | | | | |
|--|--------------------|--------------------|---------------------------|--------------------|--------------------|
| VIII. Income on Investments From | | | X. Refunds of Grants | | |
| a) Earmarked/Endowment Funds | 427321925 | 311459728 | XI. Deposits and Advances | | |
| b) Plan Accounts | 226236751 | 305857123 | a) Festival Advance | 12500809 | 9785235 |
| c) Sponsored Projects | 116182720 | 89003867 | b) Advances | ---- | ---- |
| d) Sponsored Fellowship & Scholarship | 6071230 | 4202701 | c) Permanent Advance | ---- | ---- |
| IX. Interest received on | | | d) Medical Advance | ---- | ---- |
| a) Bank Deposits | 40172529 | 38086481 | e) LTC Advance | 9260915 | ---- |
| b) Loans and Advances | ---- | ---- | f) Remittances | ---- | ---- |
| c) Savings Bank Accounts | 2907044 | 10757610 | XII. Other Payments | ---- | ---- |
| X. Investments encashed | ---- | 97600000 | XIII. Closing Balances | | |
| XI. Term Deposits with Scheduled Banks encashed | ---- | ---- | a) Cash in hand | ---- | ---- |
| XII. Other Income (including Prior Period Items) | 66129293 | 62834521 | b) Bank Balances | | |
| XIII. Deposits and Advances | | | - In Current Accounts | 66031191 | 65626464 |
| a) Festival Advance | 12701449 | 10199885 | - In Savings Accounts | 891760948 | 1228784221 |
| b) LTC Advance | ---- | 2471227 | - In Deposits Accounts | 11082529870 | 10123882586 |
| c) Medical Advance | 53000 | 451000 | c) Permanent Advance | 922600 | 943500 |
| d) Permanent Advance | ---- | ---- | | | |
| e) Advances | 87528256 | 1325488119 | | | |
| f) Remittances | 4672176 | 1323844 | | | |
| XIV. Miscellaneous Receipts including Statutory Receipts | 39016709 | 44188743 | | | |
| XV. Any Other Receipts | 11100427 | 1655221 | | | |
| TOTAL | 20280778870 | 20189727367 | TOTAL | 20280778870 | 20189727367 |


Asstt. Registrar (Fin-II)


Finance Officer


Treasurer

PROVIDENT FUND ACCOUNT
BALANCE SHEET AS ON 31st MARCH 2018

(Amount/Rs.)

| Previous Year 31.03.17 | Liabilities | | Current Year 31.03.18 | Previous Year 31.03.17 | Assets | | Current Year 31.03.18 |
|---------------------------|--|-------------|--------------------------|---------------------------|---|------------|--------------------------|
| | <u>GPF</u> | | | | | | |
| 3307304110 | Opening Balance | 3490971612 | | 2354990000 | Investment (Bonds) | | |
| 475912213 | Add: Subscriptions in the year | 481248991 | | | -- GPF | 1343000000 | |
| 261196202 | Add: Interest Credited | 268576530 | | | -- CPF | 1283990000 | 2626990000 |
| (553440880) | Less: Advance/Withdrawal | (522501493) | | | | | |
| (33) | Less: Adjustment relating to Previous yr. | (245426) | | 1894700000 | Deposits Accounts (FD) | | |
| 3490971612 | Closing Balance | | 3718050214 | | -- GPF | 1136300000 | |
| | <u>CPF</u> | | | | -- CPF | 633700000 | 1770000000 |
| 701457091 | Opening Balance | 630616105 | | 101174110 | Interest Accrued as on 31.03.2018 | | 155787703 |
| 48172679 | Add: Subscriptions & Contribution repayment of advance in the year | 41381377 | | | Bank Balances with SBI Bank in Saving Accounts :- | | |
| 45997571 | Add: Interest Credited | 42060633 | | | --GPF A/c No.10851298435 | 62286851 | |
| (165011195) | Less: Advance/Withdrawal/Final settlement | (99174494) | | 31589169 | | | |
| (41) | Less: Adjustment related to Previous Year | (105) | | 69136762 | --CPF A/c No.10851298457 | 86188226 | 148475077 |
| 630616105 | Closing Balance | | 614883516 | | | | |
| | <u>Interest Reserve</u> | | | | | | |
| 284648814 | Opening Balance | 330002324 | | | | | |
| 45353510 | Add: Excess of Income over Expenditure | 38316726 | | | | | |
| 330002324 | Closing Balance | | 368319050 | | | | |
| 4451590041 | TOTAL | | 4701252780 | 4451590041 | | | 4701252780 |

mt
JOINT REGISTRAR (FIN.)

1088
FINANCE OFFICER

Shripaishu
TREASURER

(49)


UNIVERSITY OF DELHI

PROVIDENT FUND ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018

| | | | | | (Amount / Rs.) |
|---------------------------|--|--------------------------|------------------------------|---|--------------------------|
| Previous Year 31.03.17 | Expenditure | Current Year 31.03.18 | Previous Year 31.03.17 | Income | Current Year 31.03.18 |
| | Interest Credited to: | | 481795537 | Interest earned on Investment & SB A/c | 294099093 |
| 261196202 | GPF Account | 268576530 | 101174110 | Add: Interest accrued during the year 2017-18 | 122884777 |
| 45997571 | CPF Account | 42060633 | 74 | Add: Adjustment related to previous year (GPF A/c 245426 + CPF A/c 105) | 245531 |
| 6346 | Bank Charges (GPF A/c 3986 + CPF A/c 342) | 4328 | (230416092) | Less Interest accrued for the year 2016-17, but realized during the year 2017-18 | (68271184) |
| 45353510 | Excess of Income over Expenditure | 38316726 | | | |
| 352553629 | Total | 348958217 | 352553629 | Total | 348958217 |


 JOINT REGISTRAR (FIN.)


 FINANCE OFFICER

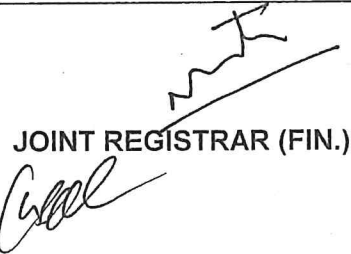

 TREASURER

(5)

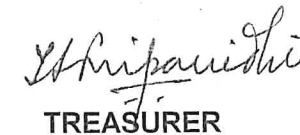
UNIVERSITY OF DELHI
PROVIDENT FUND ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2017-18

| Receipts | (Amount / Rs.) | Payments | (Amount / Rs.) |
|--|-----------------------|---|-----------------------|
| Opening Balance as on 01/04/17 | | | |
| GPF A/c No.10851298435 | 31589169 | GPF Adv./Withdrawal/Final Settlement | 522501493 |
| CPF A/c No.10851298457 | 69136762 | CPF Adv./Withdrawal/Final Settlement | 99174494 |
| GPF Subscription | 481248991 | Investment during the year (GPF 815100000 + CPF 470200000) | 1285300000 |
| CPF Subscription & University Contribution | 41381377 | Bank Charges (GPF A/c 3986 + CPF A/c 342) | 4328 |
| Investment Encashed (GPF 727600000 + CPF 410400000) | 1138000000 | Closing Balances: GPF A/c No.10851298435 | 62286851 |
| Interest Received (GPF 159454170 + CPF 134644923) | 294099093 | CPF A/c No.10851298457 | 86188226 |
| TOTAL | 2055455392 | TOTAL | 2055455392 |


JOINT REGISTRAR (FIN.)


FINANCE OFFICER


TREASURER

(51)

UNIVERSITY OF DELHI

NPS TIER-I ACCOUNT

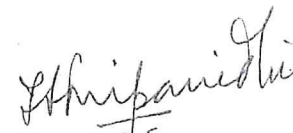
BALANCE SHEET AS AT 31st MARCH 2018

(Amount / Rs.)

| Amount 31.03.17 | Liabilities | | Amount 31.03.18 | Amount 31.03.17 | Assets | | Amount 31.03.18 |
|--------------------|-------------------------------------|------------|--------------------|--------------------|-----------------------------------|--|--------------------|
| | <u>NPS Tier-I Account :-</u> | | | | | | |
| 373791 | Opening Balance | 365981 | | 2617000 | Investment | | 2807000 |
| 88485500 | Add: Sub + Uni. Contribution | 93973576 | | 56609 | Interest accrued but not realized | | 57408 |
| | Add: Excess Receipts (Remittance) | 73612 | | 83039 | Balance at Bank Saving A/cs | | 421217 |
| (88493310) | Less: Amount transferred to NSDL | (93813384) | 599785 | | | | |
| | <u>Interest Reserve :-</u> | | | | | | |
| 2134012 | Opening Balance | 2390667 | | | | | |
| 256655 | Add: Excess of Income over Exp. | 295173 | 2685840 | | | | |
| 2756648 | TOTAL | | 3285625 | 2756648 | TOTAL | | 3285625 |


JOINT REGISTRAR (FIN.)


FINANCE OFFICER


TREASURER

(52)

UNIVERSITY OF DELHINPS TIER-I ACCOUNTINCOME & EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2017-18

(Amount / Rs.)

| Amount 31.03.17 | Expenditure | Amount 31.03.18 | Amount 31.03.17 | Income | Amount 31.03.18 |
|--------------------|-----------------------------------|--------------------|--------------------|---|--------------------|
| 1166 | Bank Charges | 767 | 275045 | Interest received on investment (F.D. & Flexi A/c) | 295141 |
| 256655 | Excess of Income over Expenditure | 295173 | | Interest accrued for the year 2016-17 but realized during 2017-18 | (56609) |
| | | | (73833) | | |
| | | | 56609 | Interest accrued but not realized | 57408 |
| 257821 | TOTAL | 295940 | 257821 | TOTAL | 295940 |


 JOINT REGISTRAR (FIN.)


 FINANCE OFFICER


 TREASURER

(53)

UNIVERSITY OF DELHINPS TIER-I ACCOUNTRECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2017-18

| Amount 31.03.17 | Receipts | Amount 31.03.18 | Amount 31.03.17 | Payments | Amount 31.03.18 |
|--------------------|--|--------------------|--------------------|----------------------------------|--------------------|
| 11970 | Opening Balance as on 01/04/2017 | 83039 | 2617000 | Investment | 2807000 |
| | <u>NPS Tier-I Account</u> | | | | |
| 88485500 | Own Subscription & University Contribution | 93973576 | 88493310 | Withdrawal/Refund to NSDL | 93813384 |
| | Excess Receipts (Remittance) | 73612 | 1166 | Bank Charges | 767 |
| 232565 | Interest Received on investment (NPS) | 270552 | | | |
| 42480 | Interest on Saving Bank A/c | 24589 | | | |
| 2422000 | Investment Encashed (F.D.) | 2617000 | 83039 | Closing balance as on 31.03.2018 | 421217 |
| 91194515 | TOTAL | 97042368 | 91194515 | TOTAL | 97042368 |



JOINT REGISTRAR (FIN.)



FINANCE OFFICER



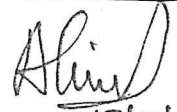
TREASURER

(54)

UNIVERSITY PRESSBALANCE SHEET AS AT 31st MARCH 2018

| <u>FUNDS & LIABILITIES</u> | | <u>CURRENT YEAR</u> | <u>PREVIOUS YEAR</u> |
|--------------------------------------|--|----------------------|----------------------|
| | | <u>Rupees</u> | <u>Rupees</u> |
| 1. <u>Capital</u> | | 8,706,160.00 | 6,315,552.00 |
| 2. <u>Current Liabilities :</u> | | | |
| (a) Deduction from Salary Bills | | 1,199,974.00 | 1,159,813.00 |
| (b) Bills Payable | | 2,942,246.00 | 992,400.00 |
| 3. <u>Loan & Advance :</u> | | | |
| (a) Advance for work to be done | | 130,000.00 | 130,000.00 |
| (b) Inter Bank Transfer | | 17,395,492.00 | 17,395,492.00 |
| (c) Other Liabilities | | 10,050.00 | 10,000.00 |
| (d) Earnest Money | | 53,500.00 | 50,500.00 |
| TOTAL | | 30,437,422.00 | 26,053,757.00 |
| <u>ASSETS</u> | | <u>CURRENT YEAR</u> | <u>PREVIOUS YEAR</u> |
| | | <u>Rupees</u> | <u>Rupees</u> |
| 1. Machinery, Furniture & Equipments | | 203,977.00 | 258,223.00 |
| 2. Amount Receivable | | 22,433,386.00 | 20,234,958.00 |
| 3. <u>Stock In Hand</u> | | | |
| (a) Raw Material | | 1,383,462.00 | 614,900.00 |
| (b) Finished Goods | | 45,978.00 | 20,640.00 |
| 4. Work in Progress | | 4,817,430.00 | 1,153,000.00 |
| 5. Cash in Bank | | 1,537,189.00 | 3,770,136.00 |
| 6. Festival Advance | | - | 900.00 |
| 7. Permanent Assets | | 1,000.00 | 1,000.00 |
| 8. Advance Contingency | | 15,000.00 | |
| TOTAL | | 30,437,422.00 | 26,053,757.00 |


Dealing Assistant


18/7/2018
O.S.D.

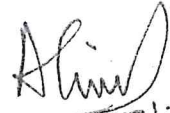
University Press, O.S.U.

विश्वविद्यालय प्रकाशक/University Press
विश्वविद्यालय/University of Delhi
110007, New Delhi, India

UNIVERSITY PRESSPROFIT & LOSS ACCOUNT FOR THE YEAR 2017-2018

| Particulars | Current Year | Previous Year | Particulars | Current Year | Previous Year |
|---|----------------------|----------------------|--------------------------------------|----------------------|----------------------|
| 1. <u>To Opening Stock :</u> | | | 1. <u>Income :</u> | | |
| (a) Raw Materials | 614,900.00 | 1,128,533.00 | (a) Income from Printing and Binding | 14,301,450.00 | 19,030,047.00 |
| (b) Finished Goods | 20,640.00 | 49,850.00 | | | |
| 2. <u>To Work in Progress</u> | 1,153,000.00 | 365,000.00 | 2. <u>By Closing Stock :</u> | | |
| 3. <u>To Pay and Allowances :</u> | 6,598,380.00 | 6,650,455.00 | (a) Raw Materials | 1,383,462.00 | 614,900.00 |
| (a) L.T.C. | 40,363.00 | 8,395.00 | (b) Finished Goods | 45,978.00 | 20,640.00 |
| (b) Tuition Fees | 27,000.00 | 18,000.00 | | | |
| (c) Bonus | - | 126,071.00 | 3. <u>By Work in Progress</u> | 4,817,430.00 | 1,153,000.00 |
| (d) Medical Re-imbursement | 762,664.00 | 352,674.00 | | | |
| 4. <u>To Purchase of Raw Materials</u> | 4,803,385.00 | 1,870,816.00 | | | |
| 5. <u>To Misc. Contingent Exp.</u> | 37,758.00 | 35,739.00 | | | |
| 6. <u>To Rate, Rent and Taxes</u> | 9,425.00 | 6,379.00 | | | |
| 7. <u>To Work Done Through Outside Agency</u> | 4,035,951.00 | 7,817,708.00 | | | |
| 8. <u>Depreciation :</u> | | | | | |
| (a) Machinery, Furniture & Equipment | 54,246.00 | 69,918.00 | | | |
| 9. <u>Profit</u> | 2,390,608.00 | 2,319,049.00 | | | |
| TOTAL | 20,548,320.00 | 20,818,587.00 | TOTAL | 20,548,320.00 | 20,818,587.00 |


Dealing Assistant



O.S.D. 18/7/2018
University Press O.S.D.
विश्वविद्यालय मुद्रणालय/University Press
दिल्ली विश्वविद्यालय/University of Delhi
दिल्ली-110007/New Delhi-110007

(56)

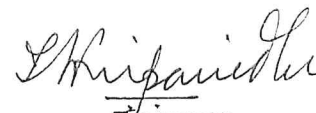
UNIVERSITY OF DELHI
DELHI UNIVERSITY PRESS A/C NO. 10851295354
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2018

Amount in ₹

| Receipts | Current Year | Previous Year | Payments | Current Year | Previous Year |
|--|-----------------|-----------------|--|-----------------|-----------------|
| I <u>Opening Balance</u> | | | I <u>Expenses</u> | | |
| Bank Balance | 3770136 | 482316 | Establishment Expenses | 7428407 | 7160095 |
| Deposit in Bank | ---- | ---- | | | |
| II <u>Receipts from Printing & Binding work</u> | 12103022 | 19640437 | II <u>Other Administrative Expenses</u> | | |
| | | | Expenditure | 6951623 | 9339064 |
| III <u>Deductions\Recoveries</u> | 3516406 | 3280333 | | | |
| | | | Festival Advance | 5400 | 4500 |
| Festival Advance | 6300 | 9900 | | | |
| | | | Remittance | 3476245 | 3139191 |
| Earnest Money | 3000 | ---- | | | |
| | | | III <u>Closing Balance</u> | | |
| | | | Bank Balance | 1537189 | 3770136 |
| Total | 19398864 | 23412986 | | 19398864 | 23412986 |


Asstt. Registrar (FIN-II)


Finance Officer


Treasurer

UNIVERSITY OF DELHI
HALLS AND HOSTELS
BALANCE SHEET AS AT 31st MARCH, 2018

EC(4) dated 25/26.10.2019
Appendix-VII
Resolution No. 51

| SOURCE OF FUNDS | Amount in ₹ | |
|--|------------------|------------------|
| | Current Year | Previous Year |
| COURPUS/CAPITAL FUND | 281063732 | 249102659 |
| DESIGNATED/EARMARKED/ENDOWMENT FUNDS | 46210352 | 43449599 |
| CURRENT LIABILITIES & PROVISIONS | 16895694 | 14545250 |
| TOTAL | 344169778 | 307097508 |
| APPLICATION OF FUNDS | | |
| Fixed Assets | | |
| Tangible Assets | 20615957 | 24164990 |
| Intangible Assets | 9331 | 9712 |
| Capital Works-In-Progress | 0 | 0 |
| INVESTMENT FROM EARMARKED/ENDOWMENT FUNDS | | |
| Long Term | 0 | 0 |
| Short Term | 11928551 | 20350202 |
| INVESTMENTS- OTHERS | 57443772 | 51727957 |
| CURRENT ASSETS | 239296149 | 202350708 |
| LOANS, ADVANCES & DEPOSITS | 14930242 | 8548162 |
| MISCELLANEOUS EXPENDITURE | (54224) | (54224) |
| TOTAL | 344169778 | 307097508 |

Asstt. Registrar (Fin.)-II

Finance Officer

Treasurer

| Particulars | Amount in ₹ | |
|---|------------------|------------------|
| | Current Year | Previous Year |
| (A) INCOME | | |
| Academic Receipts | 55866961 | 47315301 |
| Grants/Subsidies | 126457557 | 109185694 |
| Income From Investment | 15297355 | 13501338 |
| Interest Earned | 1709805 | 2154183 |
| Other Income | 49624023 | 44086020 |
| Prior Period Income | 0 | 0 |
| Total (A) | 248955701 | 216242536 |
| (B) EXPENDITURE | | |
| Staff Payments & Benefits (Establishment Expenses) | 137592475 | 118037989 |
| Academic Expenses | 0 | 2549808 |
| Administrative and General Expenses | 65838607 | 52495450 |
| Transportation Expenses | 580876 | 544399 |
| Repair & Maintenance | 8137143 | 8449823 |
| Finance Costs | 147136 | 49394 |
| Depreciation | 6362887 | 7456821 |
| Other Expenses | 0 | 0 |
| Prior Period Expenses | 0 | 0 |
| Total (B) | 218659124 | 189583684 |
| Excess of Income over Expenditure/ (Expenditure over Income) (A-B) | 30296577 | 26658852 |
| Balance being Surplus/(Deficit) carried to Capital Fund | 30296577 | 26658852 |

Asstt. Registrar (Fin.)-II

Finance Officer

Treasurer

UNIVERSITY OF DELHI

HALLS AND HOSTELSRECEIPTS 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 | 143310 | 46552 | (a) Establishment Expenses | 137473819 | 119219229 |
| - Bank Balance | 92897226 | 86082587 | (b) Academic Expenses | 3986207 | 4224063 |
| - Imprest | 10240104 | 113578 | (c) Administrative Expenses | 66146409 | 55330079 |
| - Deposit Account | 144407997 | 127309841 | (d) Transportation Expenses | 607266 | 544399 |
| | | | (e) Repairs & Maintenance Expenses | 7774884 | 8160561 |
| II. Other Bank Balances | 0 | 200014 | II. (a) Payments against Earmarked Fund | 14204725 | 12837792 |
| III. Grants Received | 126258771 | 110110684 | (b) Payment against Projects | 81213 | 531654 |
| IV. Academic Receipts | 48747364 | 43322539 | III. Investments and Deposits made | 7705401 | 5324639 |
| V. Receipts against Earmarked/Endowment Funds | 20653594 | 17978641 | IV. Expenditure on Fixed Assets & Capital work-in-Progress | 2909339 | 3189677 |
| VI. Interest Received | 2409349 | 7299896 | V. Finance Charges | 61587 | 45287 |
| VII. Income from Investments | 18888258 | 13275330 | VI. Deposits and Advances | 8359184 | 7726193 |
| VIII. Other Income | 51530453 | 45079149 | VII. Other Payments | 3240562 | 3683561 |
| IX. Deposits and Advances | 2391290 | 2555877 | VIII. Closing Balances | | |
| X. Any Other Receipts | 14061497 | 15131083 | - Cash in Hand | 163129 | 143310 |
| | | | - Bank Balance | 63404134 | 92897226 |
| | | | - Imprest | 336061 | 10240104 |
| | | | - Deposit Account | 216175292 | 144407997 |
| | | | | | |
| Total | 532629213 | 468505771 | Total | 532629213 | 468505771 |

Asstt. Registrar (Fin.-II)

62 (60)

Finance Officer

Treasurer

**Separate Audit Report of the Comptroller and Auditor General of India on the
Accounts of the University of Delhi for the year ended 31 March 2018**

We have audited the attached Balance Sheet of the University of Delhi as at 31 March 2018, Income & Expenditure Account and Receipts and Payments Accounts for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 39(1) of the Delhi University Act No. VIII of 1922. These financial statements include the accounts of University of Delhi, University Press and Hall and Hostels. These financial statements are the responsibility of the Management of University of Delhi. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

4. Based on our audit, we report that:

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

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

iii In our opinion, proper books of accounts and other relevant records 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 Assets

A.1.1 Loans, Advances and Deposits (Schedule 8) - Rs. 322.38 crore

Other Advances out of Maintenance Grant Account - Rs. 61.11 crore

The above includes advances of Rs. 4.32 crore to Government Medical Store Department (GMSD) for purchase of medicine. However, the adjustment of Rs 3.46 crore being the amount of bills received during the period from April 2017 to March 2018 has not been carried out in the accounts. This has resulted in overstatement of Loans, Advances and Deposits & understatement of Administrative & General Expenses by Rs. 3.46 crore.

A.1.2 Fixed Assets (Schedule 4) - Rs. 537.03 crore**Capital work-in-progress- Rs.406.58 crore**

The above includes capital work in progress amounting to Rs. 394.30 crore which were completed, handed over to the University and put to use in 2010, 2012 and 2012 respectively. This has resulted in understatement of Fixed Assets by Rs. 277.05 crore, depreciation by Rs. 117.25 crore and overstatement of work-in-progress by Rs. 394.30 crore. The current status of the remaining capital work-in-progress of Rs.12.28 crore was not shown to audit.

B. General**B.1 Bank Balances**

The bank reconciliation statement of bank account No. 10851299392 (NCWEB) as on 31/3/2018 showed an excess credit of Rs. 4.62 crore given by bank pertaining to previous years. The University should make sincere efforts with the bank to reconcile the same at the earliest.

B.2 Corpus/Capital Fund (Schedule 1) -Rs. Nil

Corpus/Capital Fund amounting to Rs. (-) 1263.48 crore has been shown under Application of Funds instead of showing it under Sources of Funds in violation of MHRD format of accounts

B.3 Significant Accounting Policies (Schedule 23)

Depreciation rates adopted by the University (except computer software), were different from the rates given in the format of account prescribed by the MHRD.

C. Grants-in-aid

University of Delhi received grants-in-aid of Rs. 505.73 crore (out of which Rs. 138.44 crore were received in the month of March 2018) from the Ministry of Human Resource Development through University Grants Commission during the year 2017-18. It had an opening balance of Rs. 47.35 crore and generated its own receipts of Rs.116.05 crore. Out of total amount of Rs.669.13 crore, it utilized Rs. 616.15 crore leaving a balance of Rs.52.98 crore.

It also had Rs. 272.60 crore under Plan (XII Plan: Rs. 83.62 crore, Excellence Grant :Rs. 58.59 crore and OBC: Rs. 126.46 crore and OBC (C) Rs. 1.32 crore) as unspent balance of previous year received from MHRD and Rs. 6.13 crore (XII Plan: Rs. 3.11 crore, Excellence Grant : Rs. 0.94 crore and OBC : Rs. 2.08 crore) on account of interest earned on unspent balance. An amount of Rs. 12.87 crore (XII Plan) was utilised during the year leaving unutilised balance of Rs. 245.34 crore (XII Plan : Rs. 53.34 crore (after adjustment of Rs. 20.52 crore in Recurring Grant for the year 2017-18 by UGC), Excellence Grant : Rs. 59.53 crore and OBC: Rs. 131.15 crore and OBC (C) Rs. 1.32 crore).

Part-II**Maintained Institutions****Introductory**

During 2017-18, the University of Delhi had 13 institutions (hereinafter referred to as Maintained Institutions), which formed an integral part of the University according to its Statutes. The Maintained Institutions were mainly financed by grants from UGC for maintenance purposes and for specific schemes/projects. The Institutions were partly

financed by the University of Delhi and partly by the Union Government (Ministry of Health and Family Welfare or Ministry of Agriculture). Other sources of receipts of these institutions were fees realized from students, rent of the buildings, receipts from auxiliary services, etc. The University was maintaining the following 13 Institutions:

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

Comment on Accounts**1. Deshbandhu College****A. Balance Sheet****A.1 Liabilities****A.1.1 Current Liabilities and Provision (Schedule 3)-Rs. 253.69 crore.**

The above includes unspent grant-in-aid of Rs.16.33 crore whereas as per the information furnished to audit it was Rs.26.75 crore. This needs to be reconciled.

B. Income and Expenditure Accounts**B.1 Income****B.1.1 Interest Earned (Schedule 12) – Rs. 56.03 lakh**

The above include interest income of Rs.5.05 lakh on term deposit of OBC infrastructure grant whereas as per the details of interest earned on FDRs matured during the year it should be Rs. 18.03 lakh. This resulted in understatement of interest income and investment by Rs. 12.98 lakh.

C. General

Accounts for General Provident Fund had not been prepared and annexed with the account as required by MHRD prescribed form of Accounts. This was pointed out in the previous year report also but remedial action has not been taken.

D Grants-in-aid

As per Schedule 10 of the accounts the College received grant-in-aid of Rs. 5800.00 lakh (Plan: Rs. 50.00 lakh, and Non Plan (Salary & Pension): Rs. 5750 lakh) from UGC

during 2017-18. It had an opening balance of grant-in-aid of Rs. 117.79 lakh (Plan: Rs. (-) 14.49 lakh, Non-Plan: Rs. 132.28 lakh). Out of total income of Rs. 5917.79 lakh, the college utilized Rs.4284.53 lakh (Plan: Rs. 57.89 lakh, Non-Plan: Rs. 4226.64 lakh) leaving an unspent balance of Rs.1633.27 lakh (Plan: (-) Rs.22.38 lakh, Non-Plan: Rs. 1655.65 lakh).

As per the information furnished to audit the College received grant-in-aid of Rs. 5800.00 lakh (Plan: Nil, Non Plan (Salary): 5750.00 lakh and Non Plan (Non-Salary): Rs. 50.00 lakh) from UGC during 2017-18. It had an opening balance of grant-in-aid of Rs. 1067.41 lakh (Plan: Rs. 12.88 lakh, Non-Plan: Rs. 1054.53 lakh) and own receipt of Rs. 35.74 lakh (Non-Plan) and interest income Rs.56.03 lakh (Non-Plan). Out of total income of Rs. 6959.18 lakh, the college utilized Rs.4284.54 lakh (Plan: Rs. 57.9 lakh, Non-Plan: Rs 4226.64 lakh) leaving an unspent balance of Rs.2674.64 lakh (Plan: Rs.4.98 lakh, Non-Plan: Rs. 2669.66 lakh).

The College stated that the difference between the opening balance of two sets is because when the college started preparing Schedule 10 in the year 2014-15 it did not take into account the opening balance.

Further, the Grant utilised for Capital Expenditure has not been shown in Schedule 10 whereas college has incurred Capital expenditure of Rs.17.95 lakh during the year. Thus Schedule 10 to the accounts needs to be prepared correctly.

2. Ramanujan College

A. Balance Sheet

A.1 Liabilities

A.1.1 Current Liabilities & Provisions (Schedule3)-Rs.61.14 crore

The above includes unspent grant-in-aid of Rs. 2.59 crore whereas as per the information furnished to audit it was Rs. 16.45 crore. This needs to be reconciled.

B. Income & Expenditure Account

B.1 Income

B.1.1 Grants/Subsidies (Schedule 10)-Rs. 22.45 crore

The above represents grant utilised for revenue expenditure whereas the correct figure is Rs. 15.39 crore. This resulted in overstatement of Grants & Subsidies and understatement of Current Liabilities & Provisions by Rs. 7.06 crore.

C. Grants-in-aid

During the year 2017-18 college received grant of Rs. 24.88 crore (Plan: Rs. 1.37 crore, Non-Plan: Rs. 23.51crore).It has an opening balance of Rs. 6.96 crore (Plan: Rs. 0.44 crore and Non-Plan: Rs. 6.52 crore). Out of the total fund of Rs. 31.84 crore (Plan:Rs. 1.81 crore and Non-Plan:30.03 crore) the college utilized Rs. 15.39 crore (Plan: Rs. 0.67 crore and Non-Plan: Rs. 14.72 crore) leaving an unspent balance of Rs.16.45crore (Plan: Rs. 1.13 crore and Non-Plan: Rs. 15.32 crore).

3. School of Open Learning

A. Income & Expenditure Account

A.1 Expenditure

A.1.1 Depreciation (Schedule-4) – Rs.1.48 crore

Excess depreciation of Rs.25.49 lakh has been charged due to calculation mistake resulting in overstatement of Depreciation and understatement of Fixed Assets by Rs. 25.49 lakh.

B. Grants-in-Aid

During the year 2017-18 the School of Open Learning did not receive any grant.

4. College of Vocational Studies**A. Balance Sheet****A.1 Liabilities****A.1.1 Current Liabilities & Provisions (Schedule 3)-Rs. 134.05 crore**

(i) The above include unutilised grant-in-aid of Rs. 6.18 crore whereas as per the information furnished to audit the unutilised grant-in-aid as on 31/3/2018 is Rs. 26.39 crore. This needs to be reconciled.

(ii) The above includes liability on account of security deposit of Porta Cabin of Rs. 23.96 lakh while the same has been discharged during the year. This resulted in overstatement of Current Liabilities & Provisions and understatement of Capital Fund by Rs. 23.96 lakh

A.2 Assets**A.2.1 Fixed Assets (Schedule 4) – Rs. 7.16 crore**

The above include addition to Fixed Assets of Rs. 40.14 lakh during the year whereas the amount shown as utilized for Capital expenditure in Schedule 10 - Grants/Subsidies and added to the Capital Fund is Rs. 9.71 lakh This needs to be correctly shown in the accounts.

B. Income & Expenditure Account**B.1 Income****B.1.1 Grants/Subsidies (Schedule 10) - Rs.19.30 crore**

The above does not include grant-in-aid of Rs. 95.82 lakh pertaining to 2017-18 for which sanctions were issued in March 2018 but were actually received in April 2018 and include Rs. 47.75 lakh pertaining to year 2016-17 which is in violation of Significant Accounting Policy No. 9.1 and MHRD format. This has resulted in overstatement of Grants/ Subsidies and Capital Fund by Rs 48.07 lakh.

C. Grants-in-aid

College of Vocational Studies, University of Delhi received grants-in-aid of Rs. 2009.51 lakh from UGC during the financial year 2017-18. It had its own receipts of Rs. 23.24 lakh and an opening balance of grant-in-aid of Rs. 2535.69 lakh as on 1/4/2017. Out of the total funds of Rs. 4568.44 lakh, the College utilized Rs. 1929.65 lakh leaving a balance of Rs. 2638.79 lakh.

Rs. 9.70 lakh received from students for library books which was wrongly adjusted against grant. This needs to be corrected.

5. Dyal Singh College (Evening)**A. Balance Sheet****A.1 Liabilities****A.1.1 Current Liabilities and Provisions (Schedule 3) – Rs.83.78crore**

The above include interest income of Rs.68.18 lakh on investments of Security Deposits. 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.68.18 lakh. This was also pointed out in the last year but remedial action has not been taken.

B. Grants-in-aid

During the year 2017-18, Dyal Singh Evening College received grants of Rs.1773.90 lakh (Plan: Rs. 3.20 lakh and Non-Plan: Rs.1770.70 lakh). It had an opening balance of Rs.1167.15 lakh (Plan: Rs.665.81 lakh and Non-Plan: Rs.501.34 lakh). It generated its own Plan receipts of Rs. 20.86 lakh). Out of the total funds available, it utilized Rs.1987.08 lakh (Plan: Rs. 393.89lakh, Non-Plan: Rs. 1593.19 lakh) and leaving a balance of Rs. 974.83 lakh (Plan: Rs.295.98 lakh and Non-Plan: Rs. 678.85 lakh).

6. Kirorimal College

A Balance Sheet

A.1 Liabilities

A.1.1 Current Liabilities (Schedule 3) -Rs. 198.41 crore

The above includes provision for gratuity of Rs. 1.30 crore whereas as per actuarial report as on 31.3.2018 provision for the gratuity amounting to Rs. 12.95 crore was required to be made. This resulted in understatement of Current Liabilities & Provision and overstatement of Capital Fund by Rs. 11.65 crore.

B. Income & Expenditure Account

B.1 Income

B.1.1 Grant/Subsidies (Schedule 10)-Rs.44.89 crore

The above does not includes grant-in-aid of Rs. 10.59 crore on account of payment of 7th CPC arrear sanctioned by UGC in March 2018. This resulted in understatement of Grants/Subsidies as well as Current Liabilities (Payable to staff) and Current Assets by Rs. 10.59 crore.

C. General

Bank-Reconciliation

Bank reconciliation Statement is an important tool of Internal Control. Scrutiny of Bank Reconciliation Statements (BRS) of the KMC revealed that huge amounts remained un-reconciled in the following bank accounts as detailed given below:

(Amount in Rs.)

| Sl. No. | Account Name and Number | Cheques/ECS issued but not presented/returned (+) | Credits not taken in cash book | Bank charges/wrong debit not taken in cash book(-) | Cheque deposited but credit not given by bank(-) |
|---------|--|---|----------------------------------|--|--|
| 1. | General Fund Account no. 51522010003 240 | 43704389 702 cases April 16 to November 17 | 13157686 May 16 to Dec 17 | 41925899 Apr 16 to Dec 17 | 11872791 May 16 to Dec 17 |
| 2. | Student Activities | 403971 49 cases | 9965325 | 77872 | 42949463 |

| | Fund no. 51522010003 490 | April 16 to November 17 | May 15 to Dec 17 (old cases) | April 16 to Dec 17 | May 16 to Dec 17 |
|--------------|--|---|---------------------------------|--------------------|--------------------|
| 3. | Hostel Account No. 51522010038 80 | 15851 2 cases March 17 to September 17 | - | - | - |
| Total | | 4,41,24,211 | 2,31,23,011 | 4,20,03,771 | 5,48,22,254 |

- An amount of Rs.441.24 lakh being the value of cheques issued but not encashed. These cheques have now become time barred. This need to be cancelled and shown as liability in the accounts
- An amount of Rs.231.23 lakh being the value of amount credited by bank but not taken in Cash Book. This need to be investigated.
- An amount of Rs.420.03 lakh being the value of amount debited by bank but not taken in Cash Book. This need to be investigated.
- An amount of Rs.548.22 lakh being the value of Cheque deposited but credit not given by bank. This need to be pursued with the bank to get credit of these amounts. The demand draft/cheques have a validity period and non- pursuance of the matter with the bank may result in loss of revenue to KMC.

D. Grants-in-aid

(a) During the year 2017-18, Kirori Mal College received Grant-in-aid of Rs.4586.24 lakh. It had an opening balance of Rs. 255.82 lakh. Out of the total funds of Rs. 4842.06 lakh, college utilized Rs.4515.01 lakh leaving a balance of Rs. 327.05 lakh. College received grant of Rs. 1004.62 lakh during the month of March-18.

(b) As per accounts of Hostel Fund, KMC's Hostel received Grant of Rs. 88.47 lakh. It had an opening balance of Rs. 57.40 lakh (Rs. 17.21 lakh +Rs 40.19 lakh) of previous year. Out of the total grant of Rs.145.87 lakh, an amount of Rs.91.26 lakh was utilized during the year 2017-18 leaving an unspent balance of Rs. 54.61 lakh.

7. Vallabhbhai Patel Chest Institute

A. Balance Sheet

A.1 Assets

A.1.1 Loans, Advances & Deposits (Schedule 8) – Rs. 11.83 lakh

The above does not include security deposits of Rs. 19.69 lakh with TATA – Power Delhi Distribution Limited resulting in understatement of Loans, Advances & Deposits and overstatement of Capital Fund by Rs. Rs. 19.69 lakh.

B. General

Bank Reconciliation

Scrutiny of the Bank Reconciliation statements of Non-Plan A/c- SBI Saving Account No.-10851300976, Scheme/suspense A/c- SBI Saving Account No.-10851300987 and Plan Account SBI Saving Account No. 10851300998 maintained by the VPCI, revealed the following:

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 | ----- | 2192237 (22 cases) | Rs. 11782 (3 cases)- | Rs.2016242 (3 cases)- |
| 2. | Scheme/suspense A/c SBI Saving Account No.-10851300987 | 27,000 (1 case) | ----- | ----- | 228400 (1 case) (Sept 16) |
| 3. | Plan Account SBI Saving Account No. 10851300998 | --- | ---- | Rs. 3236678 (5 cases) | Rs. 212320 (2 cases) |
| | Total: Rs. | 27,000 | 21,92,237 | 32,48,460 | 24,56,962 |
| | Grand Total | | | | 79,24,659.93 |

- Cheques amounting to Rs. 27,000 issued but not presented for payment have become time-barred and should be written back in the accounts.
- Cheques amounting to Rs. 21.93 lakh 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. 32.48 lakh represents amount debited by bank but not taken in cash book. This needs to be investigated.
- An amount of Rs. 24.57 lakh represents amount credited by bank but not taken in cash book. Thus, amount of Rs. 24.57 lakh remained out of accounts.

C. Grants-in-aid

During 2017-18, Vallabhbhai Patel Chest Institute, New Delhi has received a total grant-in-aid of Rs. 6278.35 lakh (Revenue: Rs. 4992.50 lakh & Capital: Rs. 1285.85 lakh) from the Ministry of Health & Family Welfare. It had an opening balance of Rs. 459.63 lakh (Revenue: Rs. 274.23 lakh & Capital: Rs. 185.40 lakh). Out of the total funds of Rs. 6737.98 lakh (Revenue: Rs. 5266.73 lakh & Capital: Rs. 1471.25 lakh), the Institute has utilized Rs. 5569.21 lakh (Revenue: Rs. 5198.77 lakh & Capital: Rs. 370.44 lakh), leaving a balance of Rs. 1168.77 lakh (Revenue: Rs. 67.96 lakh & Capital: Rs. 1100.81 lakh).

8. Aryabhatta College

A Balance Sheet

A.1 Liabilities

A.1.1 Corpus/Capital Fund (Schedule 1) – Rs.12.54 crore

Capital Expenditure of Rs. 2.80 crore has been incurred from Earmarked Funds (Schedule 2) but only Rs. 0.55 crore has been added to the Capital Fund. This resulted in understatement of Capital Fund by Rs. 2.25 crore.

A.1.2 Current Liabilities & Provisions (Schedule 3) –Rs.36.73 crore

Unutilised grants-in-aid of Rs.11.43 crore shown in the above schedule include Rs.3.04 crore of grant for Admn. Block whereas the same has been shown as unutilised in Schedule of Designated/Earmarked/Endowment Fund (Schedule 2) also. This needs to be rectified.

A.2 Assets**A.2.1 Fixed Assets (Schedule 4) – Rs. 9.46 crore**

The above include work-in-Progress of Rs. 1.64 crore whereas the same amount has been shown under Loans, Advances & Deposits – Deposits Others (CPWD). This needs to be rectified.

A.2.2 Loans, Advances & Deposits (Schedule 8) –Rs. 1.71 crore

In the accounts for the year 2016-17 advance released to CPWD of Rs. 75 lakh for infrastructure expansion (Non Recurring) from Earmarked Fund – OBC Expansion was booked in the accounts as revenue expenditure resulting in understatement of Loans, Advances & Deposits and Earmarked/Endowment Fund by Rs 75 lakh. This was pointed out in the previous year report but remedial action has not been taken.

B Income and expenditure Account**B.1 Income****B.1.1 Grants/Subsidies (Schedule 10) – Rs. 23.65 crore**

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

(i) Grant shown in the above schedule as utilized for revenue expenditure includes expenditure on depreciation of Rs. 32.48 lakh and also provision for retirement benefits of Rs. 8.70 crore for which no grant is received from the UGC. This has resulted in overstatement of Grants/Subsidies and Capital Fund by Rs. 9.02 crore.

(ii) The opening balance of grant-in-aid has been taken as Rs. 1.19 crore whereas as per the information furnished to audit during the audit of account for the year 2016-17 the closing balance as on 31.3.2017 i.e the opening balance as on 1.4.2017 was Rs.20.72 crore (inclusive of own receipts). This has resulted in understatement of Grants/Subsidies and Capital Fund by Rs. 19.53 crore.

C Grants-in-aid

As per the information furnished to audit the college has an opening balance of grant-in-aid of Rs. 2071.86 lakh (Capital: Rs. 751.99 lakh and Revenue: Rs. 1319.87 lakh) and it received grant of Rs.3389.20 lakh (Capital: Rs. 306.16 lakh and Revenue: Rs.3083.04 lakh) during the year. The college utilized Rs. 2365.57 lakh (Capital: Rs.0.4 lakh and Revenue: Rs. 2365.17 lakh) leaving unutilized grant of Rs. 3095.49 lakh (Capital: Rs.1057.75 lakh and Revenue: Rs. 2037.74 lakh).

9. University College of Medical Science**A. Income & Expenditure Account****A.1 Grants/Subsidies (Schedule 10) -Rs.182.74 crore**

(i) The above includes Non-Plan grant utilized for revenue expenditure amounting to Rs. 144.91 crore against the correct figure of Rs. 112.87 crore resulting in overstatement of Grants/Subsidies by Rs. 32.04 crore with consequent overstatement of Capital Fund and understatement of Current Liabilities & Provisions-unutilized grants by Rs. 32.04 crore

(ii) The above includes transfer of Plan grant to Non-Plan amounting to Rs. 37.82 crore and the same has been shown as expenditure under Other Expenses. This needs to be corrected.

B. Grants-in-aid

During the year 2017-18, UCMS received grant of Rs. 9370.51 lakh (Plan: Rs. Nil and Non-Plan Rs. 9370.51 lakh) and grant of Rs. 3782.16 lakh was transferred from Plan to Non-Plan. It had an opening balance of Rs. 5372.21 lakh (Plan: Rs. 3776.35 lakh, Non-Plan: Rs. 1322.80 lakh and OBC: Rs. 273.06 lakh). The college had other receipts of Rs. 178.97 lakh (Plan: Rs. 95.48 lakh, Non-Plan: Rs. 69.60 lakh and OBC: Rs. 13.89 lakh). It utilized Rs. 15159.61 lakh (Plan: Rs. 3818.87 lakh (including transfer of Rs. 3782.16 lakh to Non-Plan), Non-Plan: Rs. 11340.74 lakh and OBC nil) leaving a balance of Rs. 3544.24 lakh (Plan: Rs. 52.96 lakh, Non-Plan: Rs.3204.33 lakh and OBC: Rs. 286.95 lakh).

10. Miranda House**A. Balance Sheet****A.1 Assets****A.1.1 Loans and Advances (Schedule 8) – Rs. 6.56 crore**

The above includes an amount of Rs. 5.14 crore under the head Advances & other amount recoverable in cash or in kind. This details of this amount was not furnished during audit of accounts for the year 2016-17 and 2017-18.

B. General

B.1 The schedule of fixed assets (Schedule No.4) has not been drawn as per MHRD format, as Gross Block of Fixed Assets and opening balance of the depreciation has not been depicted in the Schedule.

B.2 Year wise break up of other liabilities amounting to Rs. 2.72 crore as depicted in Schedule 3 to the accounts were not provided to audit.

C. Grants-in-aid

During the year 2017-18, Miranda House College received Grant-in-aid of Rs.5559.18 lakh (Non Plan: Rs.5156.66 lakh and Plan: Rs.402.52 lakh). It had an opening balance of Rs. 1756.38 lakh (Plan: Rs.573.54 lakh and Non Plan: Rs.1182.84 lakh). It has its own receipt of Plan Grant of Rs. 26.12 lakh. Out of the total funds of Rs.7341.68 lakh, college utilized Rs.4790.82 lakh (Plan: Rs. 559.54 lakh and Non Plan: Rs. 4231.28 lakh) leaving a balance of Rs.2550.86 lakh (Plan: Rs. 442.64 lakh and Non Plan: Rs. 2108.22 lakh).

Miranda House Hostel received Non Plan Grant of Rs. 105.97 lakh. It had an opening balance of Rs. 34.30 lakh of previous year. Out of the total grant of Rs.140.27 lakh, an amount of Rs.110.84 lakh was utilized during the year 2017-18 leaving an unspent balance of 29.43 lakh.

11. Ram Lal Anand College**A. General**

A.1 Fixed Assets Register was not furnished to audit. The register was also not furnished to audit during the year 2016-17 also.

A.2 Utilization certificate furnished by the College to UGC for the year 2016-17 & 2017-18 was not provided to audit.

B. Grants-in-aid

As per Schedule 10 of the accounts the college has an opening balance of grant-in-aid of Rs. 692.84 lakh and it received grant of Rs.1426.17 lakh (inclusive of interest income of Rs. 8.75 lakh on Plan grant) during the year. The college utilized Rs. 1680.87 lakh leaving unutilized grant of Rs.438.14 lakh.

However the Schedule 10 has not been correctly drawn as detailed below:-

(i) The College had **unspent balance of Rs. 7.24 crore** (inclusive of own receipts during 2014-15) as on 31/3/2015 which was not taken as opening balance in the accounts of 2015-16 , the year when the Schedule 10 was first prepared. Rectification has also not been carried out in the accounts for the year 2016-17 and 2017-18.

(ii) In Schedule 10, expenditure of Rs. 1680.87 lakh has been shown whereas as per the information furnished to audit expenditure of Rs. 1638.46 lakh has been incurred during the year resulting in a difference of Rs. 42.41 lakh.

12. Agriculture Economics Research Centre**A. Grants-in-Aid**

The Agricultural Economics Research Centre, University of Delhi received Plan grants-in-aid of Rs. 46.10 lakh from the Ministry of Agriculture during the year 2017-18. It had an opening balance of Rs. 41.24 lakh and internal receipts of Rs. 0.80 lakh. Out of the total fund of Rs.88.14 lakh, it utilisedRs. 77.25 lakh leaving a balance of Rs. 10.89 lakh.

13. Dyal Singh College (Morning)**A. Balance Sheet****A.1 Assets****A.1.1 Fixed Assets (Schedule 4)-Rs. 9.96 crore**

The above include work-in-progress of Rs. 4.39 crore in respect of Phase I of the college building which has been completed and put to use five years ago(exact date of put to use not furnished). This has resulted in understatement of Fixed Assets-Building and overstatement of Capital Work in Progress by Rs. 4.39 crore. The depreciation also need to be charged since the building has been put to use.

B. General**Corpus/Capital Fund (Schedule 1) -Rs. 119.04 crore**

Corpus/Capital Fund amounting to Rs. (-) 119.04 crore has been shown under Application of Funds instead of showing it under Sources of Funds in violation of MHRD format of accounts.

C. Grants-in-aid

Dyal Singh College (Morning) received grant-in-aid of Rs.5527.82 lakh during the year 2017-18. It had an opening balance of Rs.1807.25 lakh. Out of total grant of Rs.7335.07 lakh, it utilized Rs.5005.21 lakh leaving an unspent balance of Rs.2329.86 lakh as on 31.3.2018.

The college received no grant under XII Plan during the year and it had an opening balance of Rs.2.37 lakh. Out of this grant of Rs.2.37 lakh, it utilized Rs.0.47 lakh and the balance of Rs. 1.90 lakh was refunded to UGC.

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.

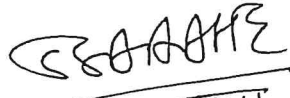
vi. In our opinion and to the best of our information and according to the explanation given to us, the said financial statements, read together with the Significant Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure I 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 2018; and

b. in so far as they relate 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


25 VIII 2019
Director General of Audit
Central Expenditure

Annexure

1. Adequacy of Internal Audit System

The internal audit system of University of Delhi is not adequate as:

- The university has an internal audit department but there is no internal audit manual.
- The audit plan for 2017-18 was not prepared.
- The follow up was not adequate as 125 audit paras of internal audit were outstanding as on 31.03.2018.
- The audit of the 13 maintained institutions by the University of Delhi is in arrears as detailed below:

| S. No. | Name of the Maintained Institutions | Audited upto |
|--------|--|--------------|
| 1. | Aryabhata 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) | 2015-16 |
| 7. | Agricultural Economic Research Centre | 2012-13 |
| 8. | Vallabhbai Patel Chest Institute | 2012-13 |
| 9. | Deshbandhu College | 2012-13 |
| 10. | Dyal Singh College (Day) | 2014-15 |
| 11. | Miranda House | 2011-12 |
| 12. | Kirori Mal College | 2014-15 |
| 13. | Ram LalAnand College | 2013-14 |

2. Adequacy of Internal Control System

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

- Follow up action on the Bank Reconciliation Statement.
- Follow up action on external audit objection is not effective as 49 paras were outstanding as on 31.03.2018.
- Internal Control Mechanism was not adequate as the following vouchers were not signed by the head of accounts & DDO, i.e. AR (accounts) in South Campus.

| Sr. No. | Voucher No. | Date in Cash Book | Amount |
|---------|--------------|-------------------|--------|
| 1 | 645 | 22.03.18 | 3230 |
| 2 | 695 | 23.03.18 | 3230 |
| 3 | 1114 | 28.03.18 | 44800 |
| 4 | 1189 | 29.03.18 | 1531 |
| 5 | 1529 | 31.03.18 | 1324 |
| | Total | | 54115 |

School of Open Learning**Adequacy of Internal Control System**

- Weak control in respect of adjustment of advances as advance of Rs. 48.34 lakh given to M/s National Informatics Central Services in July 2013 was outstanding as on 31/3/2018 and LTC advance of Rs. 63,300 and Rs. 4300 were outstanding since July 2014 and July 2017 respectively.

College of vocational Studies

Non maintenance of investment register.

Ram Lal Anand College

The internal control is weak as the sub vouchers of college were not initialled by the authorised signatory. Stamp of paid and cancelled were not found on the vouchers of college and cutting and overwriting were also found in some vouchers.

Deshbandhu College

- Broadsheet for GPF/ CPF has not been maintained.
- Certificate of closing balance at the end of each month was not recorded in the cash book.
- Fixed Assets Register is not being maintained by the college.

3. System of physical verification of fixed assets

- The physical verification of 47 units out of 126 units was conducted by the internal audit for the year 2017-18.
- **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 | 2017-18 | 2015-16 |
| 2. | Ramanujan College | 2017-18 | 2016-17 |
| 3. | School of Open Learning | 2017-18 | Under process |
| 4. | University College of Medical Sciences | 2017-18 | 2014-15 |
| 5. | College of Vocational Studies | 2017-18 | 2017-18 |
| 6. | Dyal Singh College (Evening) | 2017-18 | 2015-16 |
| 7. | Agricultural Economic Research Centre | 2013-14 | 2011-12 |
| 8. | Vallabhbai Patel Chest Institute | Land & Building, Computers upto 2017-18 Others upto 2014-15 | 2011-12 |
| 9. | Deshbandhu College | 2003-04 | 2016-17 |
| 10. | Miranda House | 2017-18 | 2017-18 |
| 11. | Kirori Mal College | November 2009 | 2014-15 |

| | | | |
|-----|--------------------|---------------------------|---------|
| 12. | Ram Lal Anand | Not furnished to audit | 2013-14 |
| 13. | Dyal Singh College | 2017-18 | 2013-14 |

4. System of Physical Verification of inventory

- Physical verification is conducted on annual basis. The physical verification of stationery and consumable items of 47units out of 126 units has been conducted for the year 2017-18. The physical verification of library books has notbeen conducted for the year 2017-2018.

- Out of 13 MIs the physical verification of inventory has been done up to 2017-18 by 12 MIs. Deshbandhu College has done physical verification has been done up to 2013-14 only.

5. Regularity in payment of statutory dues

- As per the Accounts, no statutory due over six month was outstanding as on 31.3.2018.