

**ANNUAL ACCOUNTS FOR THE YEAR 2014-15****INDEX**

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

<b>SOURCES OF FUNDS</b>	<b>Schedule</b>	<b>Amount in ₹</b>	
		<b>Current Year</b>	<b>Previous Year</b>
<b>CORPUS/CAPITAL FUND</b>	1	6990180640	6517073034
<b>DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS</b>	2	4921753268	12781202113
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>	3	8541470803	747929032
<b>TOTAL</b>		<b>20453404711</b>	<b>20046204179</b>
<b>APPLICATION OF FUNDS</b>			
<b>FIXED ASSETS</b>			
Tangible Assets	4	1352882158	1371210979
Intangible Assets		7655275	31575
Capital Works-in-Progress		4015825877	4064422711
<b>INVESTMENT FROM EARMARKED / ENDOWMENT FUNDS</b>			
Long Term	5	195783000	195783000
Short Term			
<b>INVESTMENT – OTHERS</b>	6	-----	-----
<b>CURRENT ASSETS</b>	7	10274489001	10202065003
<b>LOANS, ADVANCES &amp; DEPOSITS</b>	8	4606769400	4212690911
<b>TOTAL</b>		<b>20453404711</b>	<b>20046204179</b>
Significant Accounting Policies	23		
Contingent Liabilities and Notes on Accounts	24		

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**UNIVERSITY OF DELHI**  
**INOCME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2015**

Particulars	Schedule	Amount in ₹	
		Current Year	Previous Year
<b><u>INCOME</u></b>			
Academic Receipts	9	955976585	964243244
Grants / Subsidies	10	4902810857	4377386000
Income from investments	11	26727341	32007974
Interest earned	12	13222694	16093868
Other Income	13	92832495	98617502
Prior Period Income	14	----	----
<b>TOTAL (A)</b>		<b>5991569972</b>	<b>5488348588</b>
<b><u>EXPENDITURE</u></b>			
Staff Payments & Benefits (Establishment expenses)	15	3481940216	3050745545
Academic Expenses	16	424901368	317843213
Administrative and General Expenses	17	1133635252	1235851634
Transportation Expenses	18	5149419	5269188
Repairs & Maintenance	19	175957757	150792162
Finance costs	20	418815	239908
Depreciation	4	331913994	362647329
Expenditure on Grants, Subsidies etc.	21	238399353	94724348
Prior Period Expenses	22		
<b>TOTAL (B)</b>		<b>5792316174</b>	<b>5218113327</b>
<b>Balance being excess of Income over Expenditure ( A- B )</b>		<b>199253798</b>	<b>270235261</b>
<b>Transferred to / from Designated Fund</b>			
Building Fund			
Other (Specify)			
<b>Balance Being Surplus/(Deficit) Carried to Capital Fund</b>		<b>199253798</b>	<b>270235261</b>
Significant Accounting Policies	23		
Contingent Liabilities and Notes on Accounts	24		

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

<b>SCHEDULE 1 - CAPITAL FUND</b>	<b>Current Year</b>		<b>Amount in ₹ Previous year</b>	
Balance at the beginning of the year		6517073034		5949909944
Add: Contributions towards Corpus/Capital Fund - Plan A/c				
Add: Contributions towards Corpus/Capital Fund		-----		-----
Add: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure				
(a) Plan Accounts	133193972			
(b) Non-Plan Accounts	114607103	247801075		
Add: Assets Purchased out of Earmarked Funds				
(a) Plan Accounts	-----		223142047	
(b) Miscellaneous Accounts	7819228		42206932	
(c) Other Earmarked Funds	8741780	16561008	19630854	284979833
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution				
Add: Assets Donated/Gifts Received	629		3196	
Add: Assets of Project Closed	11195469		13197698	
Add: Other Additions	2757	11198855	-----	13200894
Less: Adjustment related to Earmarked Fund	(1200000)		-----	
Less: W.D.V. of assets disposed off during the year	(507130)		(1252898)	
Add: Excess of Income over expenditure transferred from the Income & Expenditure Accounts	199253798	197546668	270235261	268982363
<b>Balance at the year end</b>		<b>6990180640</b>		<b>6517073034</b>

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## UNIVERSITY OF DELHI

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2015****SCHEDULE 2 -****DESIGNATED/EARMARKED/ENDOWMENT FUNDS**

Amount in ₹

Particulars	Funds wise Breakup					Total	
	Misc. A/c	Publication	Endowment Funds	Admission Processing Charges	Other Earmarked	Current Year	Previous Year
<b>A.</b>							
a) Opening balance	343911985	4478178	511795898	93276	3421762325	4282041663	10351761518
b) Additions during the year	91532504	-----	-----	-----	63318793	154851297	-----
c) Income from investments made of the funds	6773732	125345	37658613	-----	151599828	196157518	314079501
d) Accrued Interest on investments/Advances	19072235	76774	13730693	-----	115843414	148723116	180697006
e) Interest on Savings Bank a/c	2494375	83698	1719918	3706	19218344	23520041	-----
f) Other additions (Specify nature)	11878107	-----	102901750	-----	420338930	535118787	4859080753
<b>Total(A)</b>	<b>475662938</b>	<b>4763995</b>	<b>667806872</b>	<b>96982</b>	<b>4192081634</b>	<b>5340412422</b>	<b>15705618778</b>
<b>B.</b>							
<b>Utilization/Expenditure towards objectives of funds</b>							
i) Capital Expenditure	7819228	-----	-----	-----	8741780	16561008	491877213
ii) Revenue Expenditure	80588876	-----	11118268	-----	310391002	402098146	2432539452
<b>Total(B)</b>	<b>88408104</b>	<b>-----</b>	<b>11118268</b>	<b>-----</b>	<b>319132782</b>	<b>418659154</b>	<b>2924416665</b>
<b>Closing balance at the year-end (A-B)</b>	<b>387254834</b>	<b>4763995</b>	<b>656688604</b>	<b>96982</b>	<b>3872948852</b>	<b>4921753268</b>	<b>12781202113</b>
<b>Represented by</b>							
<b>Cash And Bank Balances</b>							
Current Accounts	1334039	-----	-----	-----	-----	1334039	74496069
Saving Accounts	22816842	787221	20874911	96982	466503968	511079925	2155418063
Investments	26000000	100000	134500000	-----	35100000	195700000	195700000
Fixed Deposit	323820261	3800000	487500000	-----	3103485313	3918605574	6602722684
Interest accrued but not due	27945870	76774	13730693	-----	175545216	217298553	226460446
Shares	-----	-----	83000	-----	-----	83000	83000
Other Loan & Advances	4694822	-----	-----	-----	62091601	66786423	3458818100
Loan from UDF to Misc.	(20000000)	-----	-----	-----	20000000	-----	-----
LC Margin	643000	-----	-----	-----	-----	643000	59543597
Electricity Deposits	-----	-----	-----	-----	9409500	9409500	9409500
TDS's Refundable	-----	-----	-----	-----	813254	813254	813254
Grant not pertaining to Plan A/c	-----	-----	-----	-----	-----	-----	(2262600)
<b>Total</b>	<b>387254834</b>	<b>4763995</b>	<b>656688604</b>	<b>96982</b>	<b>3872948852</b>	<b>4921753268</b>	<b>12781202113</b>

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

**SCHEDULE 2A - ENDOWMENT FUNDS**

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	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 <b>Shankar</b> Lal Instt. Of Music (298355)	2257725	0	0	147957	2257725	147957	74055	2257725	73902	
2	Shri Sri Ram Chair in physic (298399)	7037749	0	0	606774	7037749	606774	125	7037749	606649	7644398
3	Shri Shankar Lal Chair in Chemistry (298402)	7872989	0	0	686714	7872989	686714	63	7872989	686651	8559640
4	IFC Chair in Faculty of Mgmt. studies (298683)	13817970	0	0	1348760	13817970	1348760	56	13817970	1348704	15166674
5	SP Jain Advanced Mgmt. Research (299041)	1951468	0	0	118341	1951468	118341	250	1951468	118091	2069559
6	Pt. Man Mohan Nath Dhar (298956)	1265507	0	0	104734	1265507	104734	0	1265507	104734	1370241
7	Professorship in Economics (298741)	12961431	0	0	1129056	12961431	1129056	0	12961431	1129056	14090487
8	<b>Publication</b> of Orient Insect (299416)	550899	0	0	37733	550899	37733	0	550899	37733	588632
9	DU Endowment Fund (299733)	177028532	0	2901750	14796701	179930282	14796701	3781629	179930282	11015072	190945354
10	Pt. Man Mohan Krishnan Kaul (299880)	1523632	0	0	115126	1523632	115126	176	1523632	114950	1638581
11	Book grant RTL (300228)	274306203	0	0	26126921	274306203	26126921	7261851	274306203	18865070	293171272
12	DU Amway Professorship in Enter. Dev. (300705)	11221794	0	0	952699	11221794	952699	0	11221794	952699	12174493
13	Cluster Innovation Centre Corpus Fund	0	0	100000000	6937709	100000000	6937709	63	100000000	6937646	106937646
<b>Total</b>		<b>511795898</b>	<b>0</b>	<b>102901750</b>	<b>53109225</b>	<b>614697648</b>	<b>53109225</b>	<b>11118268</b>	<b>614697648</b>	<b>41990957</b>	<b>656688604</b>

Notes

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

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## UNIVERSITY OF DELHI

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

	Amount in ₹	
<b>SCHEDULE 3 - CURRENT LIABILITIES &amp; PROVISIONS</b>	Current year	Previous Year
<b>A. CURRENT LIABILITIES</b>		
1. Deposits from staff	----	----
2. Deposits from students	----	----
3. Sundry Creditors		
a) For Goods	15385469	29177062
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	1428917	501322
b) Duties & taxes	5132	277194
6. Other Current Liabilities		
a) Salaries	----	----
b) Receipts against Sponsored Projects	1200300810	----
c) Receipts against Sponsored Fellowships & Scholarships	80676441	----
d) Unutilized Grants	7156385397	----
e) Amount Refundable to UGC	14784938	13579284
f) Grants in advance	----	643917000
g) Other funds	66757739	54228968
h) ACBR Liabilities	----	748255
i) Other liabilities	3531680	2262600
<b>Total (A)</b>	<b>8539634591</b>	<b>745069753</b>
<b>B. Provisions</b>		
1. For Taxation	----	----
2. Gratuity	----	----
3. Superannuation Pension	----	----
4. Accumulated Leave Encashment	----	----
5. Trade Warranties/Claims	----	----
6. Others (Specify)/Expenses Payable	1836212	2859279
<b>Total (B)</b>	<b>1836212</b>	<b>2859279</b>
<b>Total (A+B)</b>	<b>8541470803</b>	<b>747929032</b>

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

**SCHEDULE - 3 (a) SPONSOREPROJECTS**

Amount in ₹

1. Sr. No.	2. Name of the Project	Opening Balance		5. Receipts/Recoveries during the year		6. Total	7. Expenditure during the year	Closing Balance	
		3. Credit	4. Debit	8. Credit	9. Debit				
1	Research Scheme A/c (298650)	407865243		267097649		674962892	244874276	430088616	
2	IASE Scheme A/c (Edu.) (295853)	2748648		1660700		4409348	1871795	2537553	
3	Research Scheme A/c (SDC)( 546386)	426196228		362449445		788645673	201921398	586724275	
4	B.R.A. Project A/c (298264)	37677573		33533669		71211242	40097959	31113283	
5	Young Research Scientist A/c (298593)	106416523		90545583		196962106	67739602	129222504	
6	CEMDE\Bio-Diversity Park (DDA)	9938545		44889476		54828021	34213442	20614579	
<b>Total</b>		<b>990842760</b>		<b>800176522</b>		<b>1791019282</b>	<b>590718472</b>	<b>1200300810</b>	

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

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

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

1 Sr. No.	2.Name of Sponsor	Amount in ₹					
		Opening Balance As on 01.04.14		Transactions During the year		Closing Balance As On 31.03.15	
		3	4	5	6	7	8
		CR.	DR.	CR.	DR.	CR.	DR.
1	CSIR Fellowship (298413)	79157214		17081702	60674626	35564290	
2	UGC Fellowship (298560)	67487336		173740213	218992071	22235478	
3	Other Bodies Scholarship (298707)	12823982		32741154	28541252	17023884	
4	CSIR Fellowship (SDC) (545269)	799146		18000000	16859336	1939810	
5	UGC Fellowship (SDC) (545258)	1943083		13067346	11097450	3912979	
<b>Total</b>		<b>162210761</b>		<b>254630415</b>	<b>336164735</b>	<b>80676441</b>	

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

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

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

	Current Year	Amount in ₹ Previous Year
<b>A. Plan grants: Government of India</b>		
Balance B/F		
Add: Receipts during the year		
<b>Total(a)</b>	0	0
<b>Less: Refunds</b>		
<b>Less: Utilized for Revenue Expenditure</b>		
<b>Less: Utilized for Capital Expenditure</b>		
<b>Total (b)</b>	0	0
<b>Unutilized carried forward (a-b)</b>	0	0
<b>B. UGC grants Plan</b>		
Balance B/F	7346106930	0
Add: Receipts during the year	381134399	0
<b>Total(c)</b>	7727241329	0
<b>Less: Refunds</b>		
<b>Less: Utilized for Revenue Expenditure</b>	437661960	0
<b>Less: Utilized for Capital Expenditure</b>	133193972	0
<b>Total (d)</b>	570855932	0
<b>Unutilized carried forward (c-d)</b>	<b>7156385397</b>	<b>0</b>

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

Amount in ₹

<b>C. UGC Grants non-Plan</b>			
Balance B/F			
Add: Receipts during the year		4579756000	0
	<b>Total(e)</b>	4579756000	0
<b>Less: Refunds</b>			
<b>Less: Utilized for Revenue Expenditure</b>		4461845758	0
<b>Less: Utilized for Capital Expenditure</b>		117910242	0
	<b>Total (f)</b>	<b>4579756000</b>	<b>0</b>
<b>Unutilized carried forward (e-f)</b>		0	0
<b>D. Grants from State govt.</b>			
Balance B/F		0	0
Add: Receipts during the year		0	0
	<b>Total(g)</b>	0	0
<b>Less: Refunds</b>			
<b>Less: Utilized for Revenue Expenditure</b>		0	0
<b>Less: Utilized for Capital Expenditure</b>		0	0
	<b>Total (h)</b>	0	0
<b>Unutilized carried forward (g-h)</b>		0	0
<b>Grand Total(A+B+C+D)</b>		<b>7156385397</b>	<b>0</b>

Notes:-

Unutilized grants includes advances on Capital Account

Unutilized grants include grants received in advance for the next year

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

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## UNIVERSITY OF DELHI

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

## 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 for the year	W.D.V. as at 31.03.2015	W.D.V. as at 31.03.2014
1	Land		19716892	0	0	19716892	0	19716892	19716892
2	Site Development/Minor work		0	0	0	0	0	0	0
3	Buildings	5%	668026707	87229234	0	755255941	37762797	717493144	668026707
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%	259169711	34098573	321397	292946887	58589377	234357510	259169711
9	Scientific & Laboratory Equipment	40%	187522145	39064446	28503	226558088	90623235	135934853	187522145
10	Office Equipment		0	0	0	0	0	0	0
11	Audio Visual Equipment	50%	132135	114379	0	246514	123257	123257	132135
12	Computers & Peripherals	40%	93875135	66113763	110668	159878230	63951292	95926938	93875135
13	Furniture, Fixtures & Fittings	25%	98676858	38729179	46562	137359475	34339869	103019606	98676858
14	Sports Equipment	50%	89533	111148	0	200681	100341	100341	89533
15	Vehicles	25%	3043396	99435	0	3142831	785708	2357123	3043396
16	Lib. Books & Scientific Journals	50%	40958467	40126521	0	81084988	40542494	40542494	40958467
17	Small Value Assets		0	0	0	0	0	0	0
18	Work of Art		0	3310000	0	3310000	0	3310000	0
<b>Total (A)</b>			<b>1371210979</b>	<b>308996679</b>	<b>507130</b>	<b>1679700528</b>	<b>326818370</b>	<b>1352882158</b>	<b>1371210979</b>
<b>19</b>	<b>Capital Work in Progress (B)</b>		<b>4064422711</b>	<b>5037256</b>	<b>53634090</b>	<b>4015825877</b>	<b>0</b>	<b>4015825877</b>	<b>4064422711</b>
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 31.03.2015	W.D.V. as at 31.03.2014
20	Computer Software	40%	0	12719324	0	12719324	5087730	7631594	0
21	E-journals	25%	0	0	0	0	0	0	0
22	Patents	25%	31575	0	0	31575	7894	23681	31575
<b>Total (C)</b>			<b>31575</b>	<b>12719324</b>	<b>0</b>	<b>12750899</b>	<b>5095624</b>	<b>7655275</b>	<b>31575</b>
<b>Grand Total (A+B+C)</b>			<b>5435665265</b>	<b>326753259</b>	<b>54141220</b>	<b>5708277304</b>	<b>331913994</b>	<b>5376363310</b>	<b>5435665265</b>
<b>Previous year (2013-14)</b>			<b>5403953268</b>	<b>395656255</b>	<b>1296929</b>	<b>5798312594</b>	<b>362647329</b>	<b>5435665265</b>	

Note: The figure in Column 'Deductions' under Gross Block against the head Capital Work in Progress represents the transfer from Work in Progress to Assets during the year.

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

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## UNIVERSITY OF DELHI

## Appendix-LXXXII

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

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

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

## Appendix-LXXXII

## 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 31.03.2015	W.D.V. as at 31.03.2014
1	Land		19716892	0	0	19716892	0	19716892	19716892
2	Site Development/Minor work		0	0	0	0	0	0	0
3	Buildings	5%	381086829	8981207	0	390068036	19503402	370564634	381086829
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%	84738774	14588880	321397	99006257	19801251	79205006	84738774
9	Scientific & Laboratory Equipment	40%	25399912	5032381	28503	30403790	12161516	18242274	25399912
10	Office Equipment		0	0	0	0	0	0	0
11	Audio Visual Equipment	50%	21394	0	0	21394	10697	10697	21394
12	Computers & Peripherals	40%	27319879	22061696	110668	49270908	19708363	29562545	27319879
13	Furniture, Fixtures & Fittings	25%	55438583	15313110	46562	70705130	17676283	53028847	55438583
14	Sports Equipment	50%	88789	111148	0	199937	99969	99968	88789
15	Vehicles	25%	2066615	99435	0	2166050	541513	1624537	2066615
16	Lib. Books & Scientific Journals	50%	33537669	35699922	0	69237591	34618796	34618795	33537669
17	Small Value Assets		0	0	0	0	0	0	0
18	Work of Art		0	0	0	0	0	0	0
<b>Total (A)</b>			<b>629415336</b>	<b>101887779</b>	<b>507130</b>	<b>730795984</b>	<b>124121790</b>	<b>606674195</b>	<b>629415336</b>
<b>19</b>	<b>Capital Work in Progress (B)</b>		<b>1239013</b>	<b>0</b>	<b>1239013</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1239013</b>
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 31.03.2015	W.D.V. as at 31.03.2014
20	Computer Software	40%	0	12719324	0	12719324	5087730	7631594	0
21	E-journals	25%	0	0	0	0	0	0	0
22	Patents	25%	31575	0	0	31575	7894	23681	31575
<b>Total (C)</b>			<b>31575</b>	<b>12719324</b>	<b>0</b>	<b>12750899</b>	<b>5095624</b>	<b>7655275</b>	<b>31575</b>
<b>Grand Total of Current year (A+B+C)</b>			<b>630685924</b>	<b>114607103</b>	<b>1746143</b>	<b>743546883</b>	<b>129217414</b>	<b>614329470</b>	<b>630685924</b>

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## UNIVERSITY OF DELHI

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

## SCHEDULE 4 C - INTANGIBLE ASSETS

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

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## UNIVERSITY OF DELHI

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

						Amount in ₹	
SCHEDULE 4( C) (I) PATENTS AND COPYRIGHTS	Op. Balance	Addition	Gross	Amortization	Net Block 20.....	Net Block 20.....	
<b>A. Patents Granted</b>							
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	----	----	----	----	----	----	
<b>Total</b>	----	----	----	----	----	----	

Particulars	Op. Balance	Addition	Gross	Patents Granted/Rejected	Net Block 2013-14	Net Block 2012-13
<b>A. Patents Pending in respect of Patents applied for</b>						
1. Expenditure incurred during 2009-10 to 2011-12	----	----	----	----	----	----
2. Expenditure incurred during 2012-13	----	----	----	----	----	----
3. Expenditure incurred during 2013-14	----	----	----	----	----	----
<b>Total</b>	----	----	----	----	----	----
<b>C. Grand Total (A+B)</b>						
	----	----	----	----	----	----

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

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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2015**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 31.03.2015	W.D.V. as at 31.03.2014	
1	Land		0	0	0	0	0	0	0	
2	Site Development/Minor work		0	0	0	0	0	0	0	
3	Buildings	5%	89475363	447118	0	89922481	4496124	85426357	89475363	
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%	36496705	6047814	0	42544519	8508904	34035615	36496705	
9	Scientific & Laboratory Equipment	40%	45561107	12052777	0	57613884	23045554	34568330	45561107	
10	Office Equipment		0	0	0	0	0	0	0	
11	Audio Visual Equipment	50%	11604	5729	0	17333	8667	8666	11604	
12	Computers & Peripherals	40%	5394946	4446355	0	9841301	3936520	5904781	5394946	
13	Furniture, Fixtures & Fittings	25%	11111629	2618868	0	13730497	3432624	10297873	11111629	
14	Sports Equipment	50%	744	0	0	744	372	372	744	
15	Vehicles	25%	0	0	0	0	0	0	0	
16	Lib. Books & Scientific Journals	50%	1720474	138445	0	1858919	929460	929459	1720474	
17	Small Value Assets		0	0	0	0	0	0	0	
18	Work of Art		0	2000000	0	2000000	0	2000000	0	
<b>Total (A)</b>			<b>189772572</b>	<b>27757106</b>	<b>0</b>	<b>217529678</b>	<b>44358225</b>	<b>173171453</b>	<b>189772572</b>	
<b>19</b>	<b>Capital Work in Progress (B)</b>		<b>3212539695</b>	<b>0</b>	<b>1010000</b>	<b>3211529695</b>	<b>0</b>	<b>3211529695</b>	<b>3212539695</b>	
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 31.03.2015	W.D.V. as at 31.03.2014	
20	Computer Software	40%	0	0	0	0	0	0	0	
21	E-journals	25%	0	0	0	0	0	0	0	
22	Patents	25%	0	0	0	0	0	0	0	
<b>Total (C)</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Grand Total (A+B+C)</b>			<b>3402312267</b>	<b>27757106</b>	<b>1010000</b>	<b>3429059373</b>	<b>44358225</b>	<b>3384701148</b>	<b>3402312267</b>	

Note: The additions during the year include addition from :

Gifted	629
Project Close	11195469
Earmarked Funds	16561008
<b>Total</b>	<b>27757106</b>

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

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

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

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

<b>SCHEDULE 6 - INVESTMENT -OTHERS</b>	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)	----	----
<b>TOTAL</b>	----	----

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## UNIVERSITY OF DELHI

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

<b>SCHEDULE 7 - CURRENT ASSETS</b>	Amount in ₹	
	Current Year	Previous Year
<b>1. Stock</b>		
a) Stores and Spares	----	----
b) Loose Tools	----	----
c) Publication	----	----
d) Laboratory Chemicals, Consumables and glass ware	----	----
e) Building Material	----	----
f) Electrical Material	----	----
g) Stationery	----	----
h) Water supply material	----	----
<b>2. Sundry Debtors :</b>		
a) Others Outstanding for a period exceeding six months	----	----
b) Others	----	----
<b>3. Cash and Bank Balance</b>		
<b>a) With Scheduled Banks :</b>		
-In Current Accounts	192009972	176227476
-In Term Deposit Accounts	7219616295	6828824844
-In Savings Accounts	2861835734	3196004183
<b>b) With non-Scheduled Banks :</b>		
-In Term Deposit Accounts	----	----
-In Savings Accounts	----	----
<b>c) Cash Balance in hand (including cheques\drafts) :</b>	1027000	1008500
<b>4. Post Office Savings Accounts</b>	----	----
<b>TOTAL</b>	<b>10274489001</b>	<b>10202065003</b>

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

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

## Appendix-LXXXII

Amount in ₹

I	Current Account	Current Year	Previous Year
1	B R Ambedkar Centre General Fund A/c	11,976	9,645
2	ICICI Bank A/c	11,231,914	10,801,639
3	SBI Law Centre II	1,246,193	3,342,881
4	SBI MG I	60,898,115	33,147,676
5	SBI MG II	321,823	28,909,118
6	SBI MG III	43,508,862	13,514,263
7	SDC Examination A/c	7,355,075	8,613,577
8	SDC General Fund A/c	3,590,845	3,392,607
9	Sponsored Project Bank A/c	2,537,553	----
10	Plan Current A/c	59,973,576	----
11	Current A/c's of Earmarked Fund	1,334,039	74,496,069
		<b>192,009,972</b>	<b>176,227,476</b>
<b>II</b>	<b>Savings Bank Accounts</b>		
1	External Candidate Cell A/c	5,002,054	1,898,255
2	NCWEB A/c	2,102,710	(14,782,614)
3	SBI Departmental Receipt A/c	5,140,817	9,919,311
4	SBI General Fund A/c	926,248,441	1,032,804,033
5	SBI Medical Reimbursement A/c	7,133,079	10,115,817
6	Sponsored Project Bank A/c	286,725,178	----
7	Sponsored Fellowship and Scholarship	52,780,432	----
8	Plan Savings A/c	1,065,434,138	----
9	Savings A/c's of Earmarked Fund	511,079,925	2,155,418,063
10	CPF Account refundable to UGC	188,960	631,317
		<b>2,861,835,734</b>	<b>3,196,004,183</b>
<b>III</b>	<b>Term Deposit Accounts</b>		
1	FDR from Earmarked Fund	3,919,248,574	6,662,266,281
2	FDR from UGC Refundable A/c	14,400,000	12,744,000
3	FDR from ACBR A/c	709,802	----
4	FDR from Social Work A/c	2,660,351	----
5	FDR's from Maintenance Grants	----	153,814,563
6	Sponsored Project Bank A/c	737,932,971	----
7	Sponsored Fellowship and Scholarship	27,000,000	----
8	FDR From Plan A/c (including margin money)	2,517,664,597	----
		<b>7,219,616,295</b>	<b>6,828,824,844</b>

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SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS	Amount in ₹	
	Current Year	Previous Year
<b>1. Advances to employees (Non-interest bearing)</b>		
a) Salary	-----	-----
b) Festival	1252353	821372
c) Medical Advance	-----	565800
d) Leave Travel Concession	2526270	8761812
e) Other (to be specified)	-----	-----
<b>2. Long Term Advances to employees (Interest bearing)</b>		
a) Vehicle Loan/Conv./Computer	1504599	1768641
b) Home Loan/HBA	3777905	6231915
c) Others (to be specified)	-----	-----
<b>3. Advances and other amounts recoverable in cash or in kind or for value to be received</b>		
a) On Capital Account	-----	-----
b) to Suppliers	-----	-----
c) Delhi University Pension Accounts	2980000	2980000
d) Delhi University Press	17395000	17395000
e) Sir Shankar Lal Chair in Chemistry Fund A/c	1100000	1100000
f) Other Advance out of Earmarked Funds	61503919	3450817544
g) Other Advance out of Maintenance Grant A/c	532398249	418917428
h) Other Advances out of Sponsored Projects	129821226	-----
i) Advance from Plan A/c	3381092587	-----
j) Others	867417	837682
<b>4. Prepaid Expenses</b>		
a) Insurance	-----	-----
b) Other Expenses	51810275	54816635
<b>5. Deposits</b>		
a) Telephone	-----	-----
b) Electricity	20794500	20789700
c) AICTE, if applicable	-----	-----
d) DESU (Security)	4795	4795
e) Others	502373	-----
<b>6. Income Accrued:</b>		
a) On Investments from Earmarked/Endowment Funds	217298553	226460446
b) On Investments from ACBR/ UGC Refundable A/c	263111	422141
c) On Investments from Sponsored Projects	43283881	-----
d) On Investments from Sponsored Fellowship and Scholarship	896009	-----
e) On Investments from Plan	135696379	-----
f) On Loans and Advances	-----	-----
g) Others (includes income due unrealized)	-----	-----
<b>7. Other - Current assets receivable from UGC/sponsored projects</b>		
a) Debit balances in Sponsored Projects	-----	-----
b) Debit balances in Sponsored Fellowships & Scholarships	-----	-----
c) Grants Receivable	-----	-----
d) Other receivables from UGC	-----	-----
<b>8. Claims Receivable</b>	-----	-----
<b>TOTAL</b>	<b>4606769400</b>	<b>4212690911</b>

Note: if revolving funds have been created from House Building, Computer and Vehicle advances to employees, the advances will appear as part of Earmarked/Endowment Funds, The balance against these interests – bearing advances will not appear in this schedule.

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

SCHEDULE - 9 ACADEMIC RECEIPTS	Amount in ₹	
	Current Year	Previous Year
<b>FEES FROM STUDENTS</b>		
<b>Academic</b>		
1. Tuition fee	11626254	12868131
2. Admission Fee	19308858	28304181
3. Enrolment fee	32961333	113765901
4. Library Admission fee	733979	650663
5. Laboratory fee	113440	308052
6. Sports and Athletic Association Fee	8681460	10116676
7. Computer Fee	239000	227000
8. Arts & Craft Fee	-----	-----
9. Registration fee	-----	-----
10. Syllabus fee	-----	-----
11. Other Fees	15644023	10923770
<b>Total (A)</b>	<b>89308347</b>	<b>177164374</b>
<b>Examinations</b>		
1. Admission test fee	-----	-----
2. Annual Examination fee	784137855	677328402
3. Mark sheet, certificate fee	15163880	11970420
4. Entrance examination fee	49062166	68556586
<b>Total (B)</b>	<b>848363901</b>	<b>757855408</b>
<b>Other Fees</b>		
1. Identity card fee	-----	-----
2. Fine/Miscellaneous fee	-----	-----
3. Medical fee	-----	-----
4. Transportation fee	-----	-----
5. Hostel fee	-----	-----
<b>Total (C)</b>	<b>0</b>	<b>0</b>
<b>Sale of Publications</b>		
1. Sale of Admission forms	-----	-----
2. Sale of syllabus and Question Paper, etc.	-----	-----
3. Sale of prospectus including admission forms	18304337	29223462
<b>Total (D)</b>	<b>18304337</b>	<b>29223462</b>
<b>Other Academic Receipts</b>		
1. Registration fee for workshops, programs	-----	-----
2. Registration fees (Academic Staff College)	-----	-----
<b>Total (E)</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL (A+B+C+D+E)</b>	<b>955976585</b>	<b>964243244</b>

## UNIVERSITY OF DELHI

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

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

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.

(II) Represented by Bank balances, Investments and Advances on the assets side.

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

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

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

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

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

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**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2015****SCHEDULE 13 - OTHER INCOME**

	Amount in ₹	
	Current Year	Previous Year
<b>A. Income from Land &amp; Building</b>		
1. Rent from Building/Land etc.	13753253	5377761
2. License fee	9526158	10044737
3. Hire Charges of Auditorium/Playground/Convention Centre, etc.	-----	-----
4. Electricity charges recovered	-----	-----
5. Water charges recovered	-----	-----
<b>Total (A)</b>	<b>23279411</b>	<b>15422498</b>
<b>B. Sale of Institute's publications</b>		
<b>C. Income from holding events</b>		
1. Gross Receipts from annual function/sports carnival	-----	-----
Less : Direct expenditure incurred on the annual function/sports carnival		
2. Gross Receipts from fetes	-----	-----
Less : Direct expenditure incurred on the fetes		
3. Gross Receipts for educational tours	-----	-----
Less : Direct expenditure incurred on the tours		
4. Others (to be specified and separately disclosed)	-----	-----
<b>Total (C)</b>		
<b>D. Others</b>		
1. Income from consultancy	-----	-----
2. RTI fee	190797	95392
3. Income from Royalty	-----	-----
4. Sale of application form (recruitment)	9200	4807440
5. Misc. receipts (Sale of tender form, waste paper, etc.)	3542202	3674554
6. Profit on Sale/disposal of Assets		
a) Owned assets	-----	3346860
b) Assets received free of cost	-----	-----
7. Grants/Donations from Institutions, Welfare Bodies and International Organizations	-----	-----
8. Health Centre Contribution	31502492	29734022
9. Leave Salary & Pension Contribution	14408400	11325809
10. Others (Specify)	19899993	30210927
<b>Total (D)</b>	<b>69553084</b>	<b>83195004</b>
<b>GRAND TOTAL (A+B+C+D)</b>	<b>92832495</b>	<b>98617502</b>

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

**SCHEDULE 14- PRIOR PERIOD INCOME**

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

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

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

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

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

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

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

**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 **included** bills preferred but outstanding but outstanding for payment on 31/3/15

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

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

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

Amount in ₹

SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
<b>A Infrastructure</b>						
a) Electricity and Power	----	293299907	293299907	----	266063512	266063512
b) Water charges	(3327)	53490549	53487222	----	61101207	61101207
c) Insurance	----	----	0	----	----	0
d) Rent, Rates and Taxes (including property tax)	----	346346900	346346900	----	554622754	554622754
<b>B) Communication</b>	----	----	0	----	----	0
e) Postage and Telephone	13110	9131210	9144320	----	9606756	9606756
f) Telephone, Fax and Internet Charges	----	----	0	----	----	0
g) Connectivity Expenses	----	30242959	30242959	----	15843191	15843191
<b>C) Others</b>	----	----	0	----	----	0
h) Printing and Stationery (consumption)	4643565	30058626	34702191	----	47945688	47945688
i) Travelling and Conveyance Expenses	42781527	13266777	56048304	----	28597669	28597669
j) Hospitality	----	----	0	----	----	0
k) Auditors Remuneration	----	426595	426595	----	579860	579860
l) Legal & Professional Charges	2247	9828101	9830348	----	8962702	8962702
m) Advertisement and Publicity	47210	5272995	5320205	----	8422191	8422191
n) Magazines & Journals	8950210	73271669	82221879	----	55214637	55214637
o) Watch & Ward Expenses	----	57473959	57473959	----	52010841	52010841
p) House Keeping Expenses	----	25239503	25239503	----	36483278	36483278
q) Games & Sports	----	8922247	8922247	----	7707466	7707466
r) Medical Expenses	----	58717741	58717741	----	52327044	52327044
s) Others/Contingency	33293159	28917813	62210972	----	30362838	30362838
<b>TOTAL</b>	<b>89727701</b>	<b>1043907551</b>	<b>1133635252</b>		<b>1235851634</b>	<b>1235851634</b>

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

<b>SCHEDULE - 18 TRANSPORTATION EXPENSES</b>	Amount in ₹					
	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	3297500	1851919	5149419		5269188	5269188
<b>Total</b>	<b>3297500</b>	<b>1851919</b>	<b>5149419</b>	<b>0</b>	<b>5269188</b>	<b>5269188</b>

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

Amount in ₹

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

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

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

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

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

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

**SCHEDULE 22: PRIOR PERIOD EXPENSES**

Particulars	Amount in ₹					
	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1 Establishment expenses	----	----	----	----	----	----
2 Academic expenses	----	----	----	----	----	----
3 Administrative expenses	----	----	----	----	----	----
4 Transportation expenses	----	----	----	----	----	----
5 Repairs & Maintenance	----	----	----	----	----	----
6 Other expenses	----	----	----	----	----	----
<b>Total</b>	----	----	----	----	----	----

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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2015

**Schedule 23: Significant Accounting Policies**

**1 Basis for Preparation of accounts :**

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

**2 Revenue Recognition :**

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

**3 Fixed Assets and Depreciation :**

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

3.1 Gifted / donated assets are valued at a nominal value i.e. `Rs. 1/- (One) per asset. They are set up by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets.

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

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

**Tangible Assets :**

Sr. 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 and Funds of Sponsored Projects, the ownership of such assets vest in the Institution, are set-up by credit to Capital Fund and merged with the Fixed Assets of the institution. Depreciation is charged at the rates applicable to respective assets. Assets created out of sponsored project funds, where the ownership is retained by the sponsors but held and used by the institution are separately disclosed in notes to accounts, if any.

3.6 Assets, the individual value of each of which is Rs. 2000/- 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 and copy rights and computer software are grouped under intangible Assets.

4.1 **Patents:** The expenditure incurred from time to time (application fees, legal expenses etc.) for obtaining Patent is temporarily capitalized and shown as part of Intangible assets in the Balance Sheet. If applications for Patents are rejected, the cumulative expenditure incurred on the particular Patent is written off to the Income & Expenditure in the year of application is rejected. Further there is no amount incurred during the financial year on Patent. The rate of depreciation is provided @ 25% on written down value method.

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

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

**5 Stocks:**

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

**6 Retirement Benefits :**

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

**7 Investments :**

All Investments are stated at cost.

**8 Earmarked/ Endowment Funds :**

The Earmarked Fund consisting of Corpus Fund, Other funds, Housing Building Funds, Conveyance Fund (including computer advances) are long term funds and earmarked for specific purposes. Each of the Funds has a separate bank account. Those with large balances also have investment in government securities, debentures and bonds and term deposit with Banks. The income from investment/ advances (house building, conveyance and computer) on accrued basis and interest on saving bank accounts are credited to the respective fund on cash basis. The expenditure and advances (in the case of housing building conveyance/computers) are debited to the respective funds. The assets created out of earmarked fund where the ownership vests in the institutions, are merged with the assets of the institutions by crediting an equal amount to Capital Fund. The balance in respective funds is carried forward and is represented on the assets side by the balance at bank, Investment and accrued interest.

8.1 The income and expenditure of Earmarked/Endowment funds are accounted for on cash basis. The balance of respective funds is carried forward on the liability side of the Balance Sheet and is represented by bank balance, advances, Fixed Deposit and investment on the asset side of the Balance Sheet.

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

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

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

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

**9 Government and UGC Grants :**

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

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

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

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

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

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

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

**11 Sponsored Projects :**

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

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

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

11.4 Assets purchased out of Project funded by outside agencies remain the property of the concerned funding agency till the project is closed. After closure of the project, the project assets are merged with the Fixed Assets of the University at written 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 31<sup>ST</sup> MARCH, 2015

**Schedule 24: Contingent Liabilities and Notes on Accounts**

**1 Contingent Liabilities :**

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

**2 Capital Commitments ( Capital Works In Progress)**

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

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

**3 Fixed Assets :**

3.1 Addition in the year to Fixed Assets in Schedule 4 include assets purchased out of plan funds Rs.13,31,93,972/- Non plan Funds Rs. 11,46,07,103/- and Earmarked/Endowment Fund Rs.1,65,61,008/- sponsored projects closed 1,11,95,469/- and Library Books and other assets of the value of Rs 629/- (at nominal value of Rs. 1/- per assets) gifted to the institutions. The assets have been set up by credit to Capital Fund.

3.2 In the Balance sheet as on 31<sup>st</sup> March, 2014 and the Balance Sheets of earlier years Fixed Assets created out of Plan Fund and Fixed Assets created out of non-plan funds were not exhibited distinctly. Further the addition during the year from 31<sup>st</sup> March 2015 from plan, non-plan funds, and other funds, and the depreciation on those additions respectively has been exhibited distinctly in sub schedule A B & D to the main schedule of the Fixed Assets (Schedule 4)

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

**4 Patents :**

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

**5 Deposit Liabilities :**

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

**6 Expenditure in Foreign currency :**

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

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

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

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

**8 Bank Balances :**

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

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

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

11 Schedule 1 to 24 are annexed to & form an integral part of the Balance Sheet as on 31<sup>st</sup> March 2015 and The Income & Expenditure Account for the year ended 31<sup>st</sup> Mar 2015

**12 Provident Fund Accounts:**

As the Provident Fund Accounts including New Pension Scheme Fund are owned by the members of those funds and not by the University, these accounts were separated from the University Accounts. However, a consolidated Receipts & Payments Account, consolidated Income & Expenditure Account and a consolidated Balance Sheet of the Provident Fund Accounts have been attached to the University's Account.

**13 Salaries:**

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

**14 Halls & Hostel:**

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

**15 Delhi University Press:**

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

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

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

Asstt. Registrar (Fin-II)

Finance Officer

Treasurer

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

		Amount in ₹					
RECEIPTS		Current Year	Previous Year	PAYMENTS		Current Year	Previous Year
<b>I. Opening Balances</b>				<b>I. Expenses</b>			
a) Cash Balances		----	----	a) Establishment Expenses		3481940216	3050745545
b) Bank Balances				b) Academic Expenses		424901368	295215826
i. In Current Accounts		176227475	119944136	c) Administrative Expenses		1144955744	1284741136
ii. In Saving Accounts		3196004183	2132233167	d) <b>Transportation</b> Expenses		5149419	5269188
iii. In Deposit Accounts		6828824844	6071706401	e) Repairs & Maintenance		175957757	150792162
				f) Finance costs		418815	239908
<b>II. Grants Received</b>				g) Expenditure on Grant		238399353	94724348
a) From Government of India		----	----	h) Prior Period Items		----	----
b) From State Government		----	----	<b>II. Payments against Earmarked/ Endowment Funds</b>		402894673	2924416665
c) From UGC				<b>III. Payments against Sponsored Projects/Schemes</b>		590718472	----
i) Grant for Capital Expenditure-Non Plan	114607103		----	<b>IV. Payments against Sponsored Fellowships/Scholarships</b>		364164735	----
ii) Grant for Revenue Expenditure-Non Plan	4465148897		4377386000	<b>V. Payments against Plan Accounts</b>		----	----
Less: Advance Grant <b>received</b>	<u>(643917000)</u>	3935839000	643917000	<b>VI. Investments and Deposits made</b>			
d) From other sources (details)				a) Out of Earmarked/ <b>Endowment</b> Funds		----	----
( Grants for capital & revenue exp./ to be shown separately if available)				b) Out of own funds (Investments - Others)		----	----
<b>III. Academic Receipts</b>				<b>VII. Term Deposits with Scheduled Banks</b>		----	----
a) Fees and Subscriptions		937672248	935019782	<b>VIII. Expenditure on Fixed Assets and Capital Work - In - Progress</b>			
b) Sale of Publications		18304337	29223462	a) Fixed Assets		259344109	100043610
<b>IV. Receipts against Earmarked/<b>Endowment</b> Funds</b>		714286652	5334100612	b) Capital Works - In - Progress		5037256	----
<b>V. Receipts against Sponsored Projects/Schemes</b>		736849745	----	<b>IX. Other Payments including statutory payments</b>			
<b>VI. Receipts against Plan</b>		96915333	----	Other body transaction		83300225	56061249
<b>VII. Receipts against Sponsored Fellowships and Scholarships</b>		275930178	----				

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

**E.C. (3)-28.02.2017/07.03.2017**  
**Appendix-LXXXII**

<b>VIII. Income on Investments from</b>			<b>X. Refunds of Grants</b>	----	----
a) Earmarked/Endowment Funds	292880808	----			
b) Plan Accounts	165630007	----	<b>XI. Deposits and Advances</b>		
c) Sponsored Projects	64805331	----	a) Festival Advance	7224695	4367820
d) Sponsored Fellowship & Scholarship	6309472	47925085	b) <b>Advances</b>	232397492	1666536530
			c) Permanent Advance	18500	83000
<b>IX. Interest received on</b>			d) Medical Advance	237400	315400
a) Bank Deposits	40109065	----	e) LTC Advance	2516270	5887177
b) Loans and Advances	----	----	f) Remittances	----	14849
c) Savings Bank Accounts	----	----	<b>XII. Other Payments</b>	502373	----
<b>X. Investments encashed</b>	----	----	<b>XIII. Closing Balances</b>		
			a) Cash in hand	----	----
<b>XI. Term Deposits with Scheduled Banks encashed</b>	----	----	b) Bank Balances		
			- In Current Accounts	192009972	176227476
			- In Savings Accounts	2861835734	3196004183
<b>XII. Other Income (including Prior Period Items)</b>	92832495	----	- In Deposits Accounts	7219616295	6828824844
<b>XIII. Deposits and Advances</b>					
a) Festival Advance	6793714	4272005			
b) LTC Advance	8751812	----			
c) Medical Advance	803200	----			
<b>XIV. Miscellaneous Receipts including Statutory Receipts</b>	95828996	44377417			
<b>XV. Any Other Receipts</b>	1941977	100405848			
<b>TOTAL</b>	<b>17693540873</b>	<b>19840510916</b>	<b>TOTAL</b>	<b>17693540873</b>	<b>19840510916</b>

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

UNIVERSITY OF DELHI  
PROVIDENT FUND ACCOUNT  
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2015

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

Asstt. Registrar (Fin.-II)

Finance Officer  
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Treasurer

**UNIVERSITY OF DELHI**

**PROVIDENT FUND ACCOUNT**

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

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

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

**UNIVERSITY OF DELHI**  
**PROVIDENT FUND ACCOUNT**  
**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2015**

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

**Asstt. Registrar (Fin.-II)**

**Finance Officer**

**Treasurer**

UNIVERSITY PRESS  
BALANCE SHEET AS AT 31ST MARCH, 2015

FUNDS & LIABILITIES	(Amount in ₹)	
	CURRENT YEAR	PREVIOUS YEAR
<b>1. Capital Fund</b>	4046372	588371
<b>2. Current Liabilities :</b>		
(a) Deduction from Salary Bills	942058	898010
(b) Bills Payable	3565340	1124322
(c) Advance for work to be done	130000	130000
(d) Inter Bank Transfer	17395492	17395492
(e) Loan from UDF	10000000	----
(f) Earnest Money	50500	55500
<b>Total</b>	<b>36129762</b>	<b>20191695</b>
ASSETS	CURRENT YEAR	PREVIOUS YEAR
1. Machinery, Furniture & Equipment	392307	487837
2. Amount Receivable	25708119	16144670
<b>3. Stock in Hand :</b>		
(a) Raw Material	811364	1153289
(b) Finished Goods	25405	81535
4. Work in Progress	1277000	799000
5. Cash in Bank	7730739	1364664
6. Festival Advance	4400	1700
7. Permanent Assets	1000	1000
8. Advances	179428	158000
<b>TOTAL</b>	<b>36129762</b>	<b>20191695</b>

Sr. Assistant (A/cs.)

O.S.D.  
University Press

## UNIVERSITY OF DELHI

## UNIVERSITY PRESS

## PROFIT &amp; LOSS ACCOUNT FOR THE YEAR 2014-15

Particulars	Current Year	Previous Year	Particulars	(Amount in ₹)	
				Current Year	Previous Year
1. To <u>Opening Stock</u>			1. By <u>Income</u>		
(a) Raw Materials	1153289	823887	(a) Income from Printing and Binding	27677584	20849374
(b) Finished Goods	81535	91335			
2. To work in progress	799000	55950	2. By Closing Stock :		
3. To <u>Pay and Allowances</u>	7839317	7207270	(a) Raw Materials	811364	1153289
(a) L.T.C	192581	71420	(b) Finished Goods	25405	81535
(b) Tuition Fees	39750	37500			
(c) Bonus	51810	55264	3. <u>By Work in progress</u>	1277000	799000
(d) Medical Reimbursement	544506	1190244			
4. To purchase of Raw Material	7339525	6975501	4. <u>By Interest</u>	---	1425
5. To. Misc. Contingent Exp.	58652	71453			
6. To Rate, Rent and Taxes	10019	6215	5. <u>By Other Receipts</u>	---	7495
7. To work done through Outside Agency	8112608	7667606	6. <u>By Loss for this year</u>	---	1502917
8. Depreciation					
(a) Machinery, Furniture & Equipment	110760	141390			
9. Profit	3458001	---			
<b>TOTAL</b>	<b>29791353</b>	<b>24395035</b>	<b>TOTAL</b>	<b>29791353</b>	<b>24395035</b>

Sr. Assistant

O.S.D  
University Press

UNIVERSITY OF DELHI  
DELHI UNIVERSITY PRESS A/C NO. 10851-295354  
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2015

(Amount in ₹)					
Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
<b>I. <u>Opening Balance</u></b>			<b>I. <u>Expenses</u></b>		
Bank Balance	1364664	3678001	Establishment Expenses	8423573	8435014
Deposits in Bank	---	500000			
<b>II. <u>Receipts from Printing &amp; Binding work</u></b>	18114135	20459287	<b>II. <u>Other Administrative Expenses</u></b>		
			Expenditure	13360835	14912570
<b>III. <u>Deductions/Recoveries</u></b>	3932733	3841736	Festival Advance	18000	12000
Festival Advance	15300	12000	Remittance	3888685	3782374
Loan Received UDF	10000000	-----	Earnest Money	5000	-----
Other receipts	---	7495	<b>III. <u>Closing Balance</u></b>		
Interest on FDR's	---	8103	Bank Balance	7730739	1364664
<b>Total</b>	<b>33426832</b>	<b>28506622</b>	<b>Total</b>	<b>33426832</b>	<b>28506622</b>

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

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

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

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

**UNIVERSITY OF DELHI**  
**HALLS AND HOSTELS**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2015**

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

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

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

Amount in ₹

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

Asstt. Registrar (Fin.-II)

Finance Officer

Treasurer

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

We have audited the attached Balance Sheet of University of Delhi as at 31 March 2015, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 39(1) of the Delhi University Act No. VIII of 1922. These financial statements include the accounts of University of Delhi, University Press, Halls and Hostels and 13 Maintained Institutions. These financial statements are the responsibility of the Management of University of Delhi. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

4. Based on our audit, we report that:

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

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

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

iv. We further report that:-

**A. Balance Sheet**

**A.1 Assets**

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

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

## **B. General**

### **Bank Reconciliation**

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

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

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

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

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

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

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

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

## **C. Halls & Hostels Accounts**

### **C.1 Balance Sheet**

#### **C.1.1 Liabilities**

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

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

#### **C.1.2 Assets**

##### **Fixed Assets-Rs. 2.52 crore**

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

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

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

**E. Grant-in-aid**

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

**Part-II**

**Maintained Institutions**

**A. Introductory**

During 2014-15, the University of Delhi had 13 institutions (hereinafter referred to as Maintained Institutions), which formed an integral part of the University according to its Statutes. The Maintained Institutions were mainly financed by grants from UGC for maintenance purposes and for specific schemes/projects. The Institutions were partly financed by the University of Delhi and partly by the Union Government (Ministry of Health and Family Welfare or Ministry of Agriculture) and UGC. Other sources of receipts of these institutions were fees realised from students, rent of the buildings, receipts from auxiliary services, etc. The University was maintaining the following 13 Institutions:

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

**B. Comment on Accounts**

**Non-provision for pension, gratuity and leave encashment**

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

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

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

## **1. Agricultural Economics Research Centre**

### **A. Balance Sheet**

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

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

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

### **B. Receipts and Payments Account**

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

## **2. College of Vocational Studies**

### **A. Balance Sheet**

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

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

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

#### **A.2 Assets**

##### **Fixed Assets (Schedule 8)-Rs. 1.76 crore**

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

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

**B. General**

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

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

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

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

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

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

**(Rs. In lakh)**

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

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

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

### **3. Kirori Mal College**

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

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

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

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

#### **B. Balance sheet of College Hostel Fund**

##### **B.1 Liabilities**

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

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

##### **B.2 Assets**

###### **Fixed Assets (Schedule-4)**

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

#### **C. General**

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

### **4. Ram Lal Anand College (Day)**

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

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

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

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

**A.2 Assets**

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

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

**5. University College of Medical Science**

**A. Balance Sheet**

**A.1 Liabilities**

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

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

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

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

**B. General**

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

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

**(In Rupees)**

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

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

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

**B.2 Bank Reconciliation Statement**

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

**6. Dyal Singh College (Morning)**

**A. Balance Sheet**

**A.1 Liabilities**

**A.1.1 Current Liabilities & Provision**

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

**A.2 Assets**

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

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

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

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

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

**B. General**

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

**B.2 Bank Reconciliation Statement**

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

**Amount in Rs.**

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

Steps may be taken to reconcile the above differences.

## **7. Miranda House**

### **A. Balance Sheet**

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

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

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

#### **A.2 Assets**

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

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

### **B. General**

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

- (i) In Schedule 10 Plan grant and Non-Plan grant has been shown as Rs. 490.16 lakh and Rs. 4407.19 lakh whereas it should be 107.48 lakh (Rs.103.75 lakh received during the year and Rs. 3.73 lakh of adjustment from Student Fund) and Rs. 4789.87 lakh respectively.
- (ii) As per Schedule 10 the Plan expenditure is Rs. 258.77 lakh whereas it should be Rs. 34.76 lakh. Non-Plan expenditure of Rs. 224.01 lakh was booked under plan expenditure. Similarly the Non-Plan expenditure in Schedule 10 has been taken as Rs. 3620.51 lakh whereas the correct figure is Rs. 3844.52 lakh.
- (iii) There should be unspent balance of Plan grant as Rs. 718.38 lakh and Non-Plan grant unspent balance should be Rs. 995.19 lakh. Thus overall unspent grant balance is Rs. 1713.57 lakh. Rectification must be carried out in unspent balances of respective grants in Schedule 10 & Schedule 3C.
- (iv) As furnished to audit party the opening balance of Non-Plan grant as on 1/4/2014 is Rs. 49.84 lakh but the same has not been taken in Schedule 10.

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

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

## **8. School of Open Learning**

### **A.1 General**

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

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

(In rupees)

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

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

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

### **A. Balance Sheet**

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

##### **A.1.1 Fixed Assets (Schedule 4)**

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

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

### **B. General**

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

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

## **10. Dyal Singh College (Evening)**

### **A. Balance Sheet**

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

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

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

### **B. General**

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

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

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

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

## **11. Aryabhata College**

### **A. Balance Sheet**

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

##### **A.1.1 Earmarked/Endowment Funds (Schedule 2)**

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

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

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

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

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

**B. Income & Expenditure Account**

**B.1 Income**

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

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

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

**C. Balance Sheet of Provident Fund Account**

**C.1 Assets**

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

**D. General**

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

**12. Deshbandhu College**

**A. Balance Sheet**

**A.1 Liabilities**

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

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

**A.2 Assets**

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

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

**B. General**

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

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

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

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

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

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

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

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

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

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

**Place: New Delhi**

**Date:**

**Director General of Audit**

**Central Expenditure**

Annexure-1

Figure in Rupees

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

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

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

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

**Annexure-2**

**1. Adequacy of internal audit system**

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

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

**2. Adequacy of internal Control system**

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

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

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

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

### **Maintained Institutions**

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

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

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

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

#### **College of Vocational Studies**

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

#### **Vallabhbhai Patel Chest Institute**

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

#### **Dyal Singh College (Day)**

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

#### **Miranda House**

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

#### **Kirori Mal College**

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

#### **Ram Lal Anand College (Day)**

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

#### **Agricultural Economic Research Centre**

- The essential post of Director is vacant since 01.02.2006.

**Ramanujan College**

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

**Aryabhatta College**

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

**Deshbandhu College**

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

**3. System of Physical verification of assets**

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

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

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

**4. System of Physical verification of inventories**

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

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

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

**College of Vocational Studies**

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

Annexure 3

Grant in aid of maintained institutions															
														Rs. In Lakh	
Sr. no.	Name of the Maintained Institutions	Opening Balnce		Receipt of grnat		Own Receipts			Total Funds	Utilisation			Unspent		
		Plan	Non-Plan	Plan	Non-Plan	Other	Plan	Non-Plan		Plan	Non-Plan	Total Utilization	Plan	Non-Plan	Total
1	Ram Lal Anand (Day)		508.79		1545.21			45.36	2099.36		1375	1375	0	724.36	724.36
2	Kirori Mal College	26.01			4096.14				4122.15	6.52	3752.24	3758.76	19.49	343.9	363.39
2	Kirori Mal College (Hostel)		41.4		63.18				104.58		64.39	64.39	0	40.19	40.19
3	Miranda House	509.13	49.84	103.75	4789.87		140.26		5592.85	34.76	3844.52	3879.28	718.38	995.19	1713.57
3	Miranda House (Hostel)		27.32		86.04				113.36		124	124	0	-10.64	-10.64
4	DYAL SING (DAY)	27.53	230.55		4380.83			173.04	4811.95	2.96	3884.78	3887.74	24.57	899.64	924.21
5	Agricultural Economics Research Centre	18.68		98.65			0.56		117.89	82.5		82.5	35.39	0	35.39
6	Vallabhai Patel Chest Institute	1015.99		1630	2870		43.35		5559.34	2013.57	3606.6	5620.17	675.77	-736.6	-60.82
7	DYAN SINGH (Evening)	944.52			1438.35		104.11	46.14	2533.12		1315.39	1315.39	1048.63	169.1	1217.73
8	College of Vocational Studies		692.94		2134.33			20.11	2847.38		1337.35	1337.35	0	1510.03	1510.03
9	Aryabhatta College (formerly known as Ram Lal Anand (Evening)	663.75	218.74	3.86	1516.74		116.94	22.72	2542.75	128.7	1226.12	1354.82	655.85	532.08	1187.93
10	Ramanujan College Medical Science				2001.33				2001.33		1498.61	1498.61	0	502.72	502.72
11	University College Medical Science	2362.73	2743.49	2803.11	5424.18		423.73	108.4	13865.64	2668.44	7797.36	10465.8	2921.13	478.71	3399.84
12	Deshbandhu College	18.8	270.5		4255.24		0	553.22	5097.76	0.33	4375.66	4375.99	18.47	703.3	721.77
<b>Total</b>		<b>5587.14</b>	<b>4783.57</b>	<b>4639.37</b>	<b>34601.44</b>	<b>0</b>	<b>828.95</b>	<b>968.99</b>	<b>51409.46</b>	<b>4937.78</b>	<b>34202.02</b>	<b>39139.8</b>	<b>6117.68</b>	<b>6151.98</b>	<b>12269.67</b>

SOL do not receive any grant in aid from the Ministry

\* include OBC grant of Rs. 284.84 lakh

\*\* include OBC grant of Rs. 733.11 lakh