

EC(4) dated 25/26.10.2019

Appendix-VIII

Resolution No. 52



दिल्ली विश्वविद्यालय University of Delhi



वार्षिक लेखा

ANNUAL ACCOUNTS
2018-2019

UNIVERSITY OF DELHI
ANNUAL ACCOUNTS FOR THE YEAR 2018-19

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UNIVERSITY OF DELHI
BALANCE SHEET AS AT 31st MARCH, 2019

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Particulars	Schedule	Amount in ₹	
		Current Year	Previous Year
SOURCES OF FUNDS			
CORPUS/CAPITAL FUND	1	(16300485154)	-----
DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS	2	7679054711	6812347938
CURRENT LIABILITIES & PROVISIONS	3	29980071347	27366821395
TOTAL		21358640904	34179169333
APPLICATION OF FUNDS			
FIXED ASSETS			
Tangible Assets	4	3702203920	1302350394
Intangible Assets		1398111	2190247
Capital Works-in-Progress		122872429	4065825877
INVESTMENT FROM EARMARKED / ENDOWMENT FUNDS	5	883083000	883083000
INVESTMENT – OTHERS	6	-----	-----
CURRENT ASSETS	7	13743862296	12067138607
LOANS, ADVANCES & DEPOSITS	8	2905221148	3223753863
CORPUS/CAPITAL FUND		-----	12634827345
TOTAL		21358640904	34179169333

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Particulars	Schedule	Amount in ₹	
		Current Year	Previous Year
INCOME			
Academic Receipts	9	920718581	1079933933
Grants / Subsidies	10	5265660407	5268907887
Income from Investment	11	52734780	38074029
Interest Earned	12	57188754	2907044
Other Income	13	83506316	67821287
Prior Period Income	14	0	0
Increase in Stock		0	0
TOTAL (A)		6379808838	6457644180
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	6681419208	5207492367
Academic Expenses	16	562118283	565335417
Administrative and General Expenses	17	908848745	860614848
Transportation Expenses	18	10080	1402609
Repairs & Maintenance	19	199746212	157267464
Finance costs	20	156089	469669
Depreciation	4	442567008	351441789
Expenditure on Grants, Subsidies etc.	21	145980806	336578401
Prior Period Expenses	22	1298098067	0
Decrease in Stock		3295165	5925876
TOTAL (B)		10242239664	7486528440
Balance being excess of Income over Expenditure/ (Expenditure over Income) (A- B)		(3862430826)	(1028884260)
Transferred to / from Designated Fund			
Balance being Surplus/(Deficit) carried to Capital Fund		(3862430826)	(1028884260)

Significant Accounting Policies

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Contingent Liabilities and Notes to Accounts

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2019

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SCHEDULE 1 - CORPUS/CAPITAL FUND	Current Year		Amount in ₹
			Previous year
Balance at the beginning of the year		(12634827345)	(11813457121)
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	55298928		116788962
(b) Non-Plan Accounts (salary/Recurring grant)	79959314		65898724
(c) Non-Plan Accounts(Capital Assets)	30384385	165642627	182687686
Add: Assets Purchased out of Earmarked Funds			
(a) Miscellaneous Accounts	15096229		6220593
(b) Other Earmarked Funds	4654189	19750418	10755064
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution			
Add: Assets Donated/Gifts Received	785		778
Add: Assets of Project Closed	14486860		14399432
Add: Other Additions	----	14487645	14400210
Less: W.D.V. of Assets disposed off during the year		(3107673)	(328924)
Add: Excess of Income over expenditure/(Excess of Expenditure over Income) transferred from the Income & Expenditure Accounts		(3862430826)	(1028884260)
Balance at the year end		(16300485154)	(12634827345)

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2019

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SCHEDULE 2 - DESIGNATED/EARMARKED/ENDOWMENT FUNDS

Amount in ₹

Particulars	Funds wise breakup				Total	
	Misc. A/c	Publication	Endowment Funds	Other Earmarked	Current Year	Previous Year
A.						
a) Opening balance	761858184	5898798	854122893	5190468063	6812347938	5895188592
b) Additions during the year	-----	-----	2810714	-----	2810714	-----
c) Income from investments made of the funds	18855085	292123	47681099	210212810	277041117	242861575
d) Accrued Interest on Investments/Advances	30991794	80933	10933759	117205086	159211572	157323421
e) Interest on Savings Bank a/c	464085	9878	1128617	6423043	8025623	5875732
f) Other additions (specify nature)	348270720	0	1121477	478725498	828117695	921667343
Total(A)	1160439868	6281732	917798559	6003034500	8087554659	7222916663
B.						
Utilization/Expenditure towards objectives of funds						
ii) Capital Expenditure	15096229	-----	-----	4654189	19750418	10755064
ii) Revenue Expenditure	307126420	1062	9327231	72294817	388749530	399813661
Total(B)	322222649	1062	9327231	76949006	408499948	410568725
Closing balance at the year end (A-B)	838217219	6280670	908471328	5926085494	7679054711	6812347938
Represented by						
Cash And Bank Balances						
Current Accounts	12912664				12912664	4456292
Saving Accounts	81548712	1070912	49274569	293527941	425422134	306345189
Investments	18000000	300000	319800000	544900000	883000000	883000000
Fixed Deposit	678377540	4800000	528380000	4884268480	6095826020	5372127605
Interest accrued but not due	31669234	80933	10933759	117558392	160242318	170068082
Shares	-----	-----	83000	-----	83000	83000
Other Loan & Advances	12683056	-----	-----	27118432	39801488	36875468
Loan from UDF to Misc	-----	-----	-----	30000000	30000000	30000000
LC Margin	-----	-----	-----	-----	-----	-----
Electricity Deposits	-----	-----	-----	9409500	9409500	9409500
TDS's refundable	3112818	28825	-----	20885969	24027612	1592838
Maintainance grant a/c	(86805)	-----	-----	(1583220)	(1670025)	(1610036)
Total	838217219	6280670	908471328	5926085494	7679054711	6812347938

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2019

SCHEDULE 2A - ENDOWMENT FUNDS

Amount in ₹

1. Sr. No.	2. Name of the Endowment	Opening Balance		Additions during the Year		Total		Closing Balance			Total (10+11)
		3. Endowment	4. Accumulated Interest	5. Endowment (Misc.Receipts)	6. Interest	7. Endowment (3+5)	8. Accumulated Interest (4+6)	9 Expenditure on the object during the year	10. Endowment	11. Accumulated Interest	
1	Sir Shankar Lal Instt. Of Music (298355)	2275052	360677	147897	43448	2422949	404125	59489	2422949	344636	2767585
2	Shri Sri Ram Chair in physics (298399)	7063201	2606333	493039	176749	7556240	2783082	3712	7556240	2779370	10335610
3	Shri Shankar Lal Chair in Chemistry (298402)	7898119	2888132	525413	221070	8423532	3109202	3382	8423532	3105820	11529352
4	IFC Chair in Faculty of Mgmt. studies (298683)	13863470	5322299	1184687	220380	15048157	5542679	6509	15048157	5536170	20584327
5	SP Jain Advanced Mgmt. Research (299041)	1959645	644971	119176	50957	2078821	695928	856	2078821	695072	2773893
6	Pt. Man Mohan Nath Dhar (298956)	1265507	458026	80612	38046	1346119	496072	1283	1346119	494789	1840908
7	Professorship in Economics (298741)	12971931	4914771	904015	334149	13875946	5248920	5072	13875946	5243848	19119794
8	Publication of Orient Insect (299416)	550899	184067	34818	16247	585717	200314	818	585717	199496	785213
9	DU Endowment Fund (299733)	235517371	53524324	16957040	3381003	252474411	56905327	2560348	252474411	54344979	306819390
10	Pt. Man Mohan Krishan Kaul (299880)	1527132	530545	79212	58592	1606344	589137	958	1606344	588179	2194523
11	Book Grant RTL (300228)	275170522	75737383	19866894	4847888	295037416	80585271	6492568	295037416	74092703	369130119
12	DU Amway Professorship in Enter. Dev. (300705)	11437894	3921978	785588	248749	12223482	4170727	4720	12223482	4166007	16389489
13	Cluster Innovation Centre Corpus Fund	100582419	30939249	7556684	2355957	108139103	33295206	80016	108139103	33215190	141354293
14	MHRD IPR CHAIR	488	6488	0	247	488	6735	0	488	6735	7223
15	State Bank of India Scholarship (Advacne RPA Scholarship) (46397)	0	0	2810714	136394	2810714	136394	107500	2703214	136394	2839608
Total		672083650	182039243	51545789	12129876	723629439	194169119	9327231	723521939	184949389	908471328

Notes

- The total of Columns 3 & 4 will appear as the opening balance in the column "Endowment Funds" in Schedule 2, of Earmarked Funds forming part of the Balance Sheet.
- 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)
- 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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SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS	Current year	Amount in ₹ Previous Year
A. CURRENT LIABILITIES		
1. Deposits from staff	----	----
2. Deposits from students	----	----
3. Sundry Creditors		
a) For Goods	12277710	25943604
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	4314496	5321264
b) Duties & Taxes	799134	1258258
6. Other Current Liabilities		
a) Salaries	----	----
b) Receipts against Sponsored Projects	1645776335	1499877620
c) Receipts against Sponsored Fellowships & Scholarships	86932037	95731206
d) Unutilized Grants	6076211611	5587750339
e) Amount refundable to UGC	24433545	18198383
f) Grants in advance	----	----
g) Other funds	114388107	163053237
h) Other liabilities	8330586	11580180
Total (A)	7973841629	7409092159
B. Provisions		
1. For Taxation	----	----
2. Gratuity	1371782081	1246794419
3. Superannuation Pension	19335915063	17828303630
4. Accumulated Leave Encashment	1211502217	873230725
5. Trade Warranties/Claims	----	----
6. Others (Specify)/Expenses Payable	87030357	9400462
Total (B)	22006229718	19957729236
Total (A+B)	29980071347	27366821395


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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2019

SCHEDULE - 3 (a) SPONSORED PROJECTS

Amount in ₹

1	2	3	4	5	6	7	8	
Sr. No.	Name of the Project	Opening Balance		Receipts/Recoveries during the year	Total	Expenditure during the year	Closing Balance	
		Credit	Debit				Credit	Debit
1	Research Scheme A/c (298650)	456024994		213743578	669768572	132483537	537285035	
2	IASE Scheme A/c (Educ) (295853)	902824		1650000	2552824	1464038	1088786	
3	Research Scheme A/c (SDC) (546386)	708806754		381173735	1089980489	272023323	817957166	
4	B.R.A. Project A/c (298264)	55122811		44417696	99540507	37605722	61934785	
5	Young Research Scientist A/c (298593)	234458111		52851924	287310035	102579571	184730464	
6	CEMDE\Bio-Diversity Park (DDA)	44562126		82108230	126670356	83890257	42780099	
Total		1499877620		775945163	2275822783	630046448	1645776335	
Previous Year (2017-18)		1386557463		663890765	2050448228	550570608	1499877620	

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 31-03-2019

SCHEDULE 3(b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

Sr. No	Name of Sponsor	Amount in ₹					
		Opening Balance As on 01.04.18		Transactions During the year		Closing Balance As On 31.03.19	
		3	4	5	6	7	8
1	2	CR.	DR.	CR.	DR.	CR.	DR.
1	CSIR Fellowship (298413)	40566438		21274588	25680460	36160566	
2	UGC Fellowship (298560)	9079186		8993027	10877094	7195119	
3	Other Bodies Scholarship (298707)	40884136		54238378	55417184	39705330	
4	CSIR Fellowship (SDC) (545269)	1530869		1862907	3351956	41820	
5	UGC Fellowship (SDC) (545258)	3670577		230153	71528	3829202	
Total		95731206	0	86599053	95398222	86932037	0
Previous Year (2017-18)		73570373	31192212	143446769	90093724	95731206	

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 31-03-2019

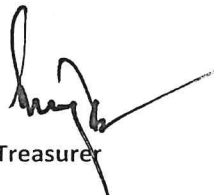
SCHEDULE 3(c) UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS

	Amount in ₹	
	Current Year	Previous Year
A. Plan grants: Government of India		
Balance B/F		
Add: Receipts during the year		
Total(a)	0	0
Less: Refunds		
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure		
Total (b)	0	0
Unutilized carried forward (a-b)	0	0
B. UGC grants Plan		
Balance B/F	5587750339	5721197188
Add: Receipts during the year	285864306	260850724
Total(c)	5873614645	5982047912
Less: Refunds	0	
Less: Utilized for Revenue Expenditure	27507904	277508611
Less: Utilized for Capital Expenditure	55298928	116788962
Total (d)	82806832	394297573
Unutilized carried forward (c-d)	5790807813	5587750339


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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2019

Amount in ₹

C. UGC Grants non-Plan(for salary and recurring)

Add: Receipts during the year		5312400000	5057298000
	Total(e)	5312400000	5057298000
Less: Refunds		0	0
Less: Utilized for Revenue Expenditure		5232440686	4991399276
Less: Utilized for Capital Expenditure		79959314	65898724
	Total (f)	5312400000	5057298000
Unutilized carried forward (e-f)		0	0
D. Grants from UGC for Capital Assets			
Balance B/F		0	0
Add: Receipts during the year		321500000	0
	Total(g)	321500000	0
Less: Refunds			
Less: Utilized for Revenue Expenditure		5711817	0
Less: Utilized for Capital Expenditure		30384385	0
	Total (h)	36096202	0
Unutilized carried forward (g-h)		285403798	0
Grand Total(A+B+C+D)		6076211611	5587750339


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 31-03-2019

SCHEDULE 4 - FIXED ASSETS

Amount in ₹

Sr.No.	Assets Heads	Rate of Dep	W.D.V. at the beginning of the year	Additions during the year	Deductions\Sale during the year	Cost\Value at the year end	Depreciation Related to prior period	Depreciation for the year	W.D.V. as at 31.03.2019	W.D.V. as at 31.03.2018
1	Land		19716892	0	0	19716892		0	19716892	19716892
2	Site Development/Minor work		0	0	0	0		0	0	0
3	Buildings	5%	662328304	3942953448	0	4605281752	1298098067	165359184	3141824501	662328304
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%	195983775	24707001	1152829	219537947		43907589	175630358	195983775
9	Scientific & Laboratory Equipment	40%	136734599	91844915	8042	228571472		91428589	137142883	136734599
10	Office Equipment		0	0	0	0		0	0	0
11	Audio Visual Equipment	50%	727982	1372248	10270	2089960		1044980	1044980	727982
12	Computers & Peripherals	40%	165311232	29397654	1790435	192918451		77167381	115751070	165311232
13	Furniture, Fixtures & Fittings	25%	80275999	8905224	96034	89085189		22271297	66813892	80275999
14	Sports Equipment	50%	14386	0	0	14386		7193	7193	14386
15	Vehicles	25%	1015860	0	1917	1013943		253486	760457	1015860
16	Lib. Books & Scientific Journals	50%	36931365	43520167	48146	80403386		40201692	40201694	36931365
17	Small Value Assets		0	0	0	0		0	0	0
18	Work of Art		3310000	0	0	3310000		0	3310000	3310000
Total (A)			1302350394	4142700657	3107673	5441943378	1298098067	441641391	3702203920	1302350394
19	Capital Work in Progress (B)		4065825877	0	3942953448	122872429		0	122872429	4065825877
Sr.No.	Intangible Assets	Rate of Dep	W.D.V. at the beginning of the year	Additions during the year	Deductions\Sale during the year	Cost\Value at the year end	Depreciation Related to prior period	Amortization for the year	W.D.V. as at 31.03.2019	W.D.V. as at 31.03.2018
20	Computer Software	40%	2164416	133481	0	2297897		919159	1378738	2164416
21	E-journals	25%	0	0	0	0		0	0	0
22	Patents	25%	25831	0	0	25831		6458	19373	25831
Total (C)			2190247	133481	0	2323728		925617	1398111	2190247
Grand Total (A+B+C)			5370366518	4142834138	3946061121	5567139535	1298098067	442567008	3826474460	5370366518
Previous year (2017-18)			5514294271	207842960	328924	5721808307	0	351441789	5370366518	

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
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2019

SCHEDULE 4A - PLAN

Amount in ₹

Sr.No.	Assets Heads	Rate of Dep	W.D.V. at the beginning of the year	Additions during the year	Deductions\Sale during the year	Cost\Value at the year end	Depreciation Related to prior period	Depreciation for the year	W.D.V. as at 31.03.2019	W.D.V. as at 31.03.2018
1	Land		0	0	0	0		0	0	0
2	Site Development/Minor work		0	0	0	0		0	0	0
3	Buildings	5%	254821749	682672498	0	937494247	205936831	36577871	694979545	254821749
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%	94000962	569080	0	94570042		18914008	75656034	94000962
9	Scientific & Laboratory Equipment	40%	93570123	52351770	0	145921893		58368757	87553136	93570123
10	Office Equipment		0	0	0	0		0	0	0
11	Audio Visual Equipment	50%	447936	29820	0	477756		238878	238878	447936
12	Computers & Peripherals	40%	150575030	284824	1386720	149473134		59789254	89683880	150575030
13	Furniture, Fixtures & Fittings	25%	29145637	61454	0	29207091		7301773	21905318	29145637
14	Sports Equipment	50%	0	0	0	0		0	0	0
15	Vehicles	25%	309059	0	0	309059		77265	231794	309059
16	Lib. Books & Scientific Journals	50%	6880595	2001980	0	8882575		4441288	4441287	6880595
17	Small Value Assets		0	0	0	0		0	0	0
18	Work of Art		1310000	0	0	1310000		0	1310000	1310000
Total (A)			631061091	737971426	1386720	1367645797	205936831	185709094	975999872	631061091
19	Capital Work in Progress (B)		804296182	0	682672498	121623684		0	121623684	804296182
Sr.No.	Intangible Assets	Rate of Dep	W.D.V. at the beginning of the year	Additions during the year	Deductions\Sale during the year	Cost\Value at the year end	Depreciation Related to prior period	Amortization for the year	W.D.V. as at 31.03.2019	W.D.V. as at 31.03.2018
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%	10890	0	0	10890		2723	8167	10890
Total (C)			10890	0	0	10890		2723	8167	10890
Grand Total (A+B+C)			1435368163	737971426	684059218	1489280371	205936831	185711817	1097631723	1435368163
Previous year (2017-18)			1535404943	116788962	0	1652193905		216825742	1435368163	

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Joint Finance Officer

Finance Officer

Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2019

EC(4) dated 25/26.10.2019
Appendix-VIII
Resolution No. 52

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

Amount in ₹

Sr.No.	Assets Heads	Rate of Dep	W.D.V. at the beginning of the year	Additions during the year	Deductions\Sale during the year	Cost\Value at the year end	Depreciation for the year	W.D.V. as at 31.03.2019	W.D.V. as at 31.03.2018
1	Land		19716892	0	0	19716892	0	19716892	19716892
2	Site Development/Minor work		0	0	0	0	0	0	0
3	Buildings	5%	330875224	0	0	330875224	16543761	314331463	330875224
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%	61406025	11270206	1152829	71523402	14304680	57218722	61406025
9	Scientific & Laboratory Equipment	40%	17494682	10132704	8042	27619344	11047738	16571606	17494682
10	Office Equipment		0	0	0	0	0	0	0
11	Audio Visual Equipment	50%	229621	848832	10270	1068183	534092	534091	229621
12	Computers & Peripherals	40%	11275124	13390832	403715	24262241	9704896	14557345	11275124
13	Furniture, Fixtures & Fittings	25%	43849884	4190168	96034	47944018	11986005	35958013	43849884
14	Sports Equipment	50%	14340	0	0	14340	7170	7170	14340
15	Vehicles	25%	706799	0	1917	704882	176221	528661	706799
16	Lib. Books & Scientific Journals	50%	28284171	39993091	48146	68229116	34114558	34114558	28284171
17	Small Value Assets		0	0	0	0	0	0	0
18	Work of Art		0	0	0	0	0	0	0
Total (A)			513852762	79825833	1720953	591957642	98419121	493538521	513852762
19	Capital Work in Progress (B)		0	0	0	0	0	0	0
Sr.No.	Intangible Assets	Rate of Dep	W.D.V. at the beginning of the year	Additions during the year	Deductions\Sale during the year	Cost\Value at the year end	Amortization for the year	W.D.V. as at 31.03.2019	W.D.V. as at 31.03.2018
20	Computer Software	40%	1877236	133481	0	2010717	804287	1206430	1877236
21	E-journals	25%	0	0	0	0	0	0	0
22	Patents	25%	9991	0	0	9991	2498	7493	9991
Total (C)			1887227	133481	0	2020708	806785	1213923	1887227
Grand Total (A+B+C)			515739989	79959314	1720953	593978350	99225906	494752444	515739989
Previous year (2017-18)			546751235	65898724	328924	612321035	96581046	515739989	

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2019

SCHEDULE 4B(2) -CAPITAL ASSETS

Amount in ₹

Sr.No.	Assets Heads	Rate of Dep	W.D.V. at the beginning of the year	Additions during the year	Deductions\Sale during the year	Cost\Value at the year end	Depreciation for the year	W.D.V. as at 31.03.2019	W.D.V. as at 31.03.2018
1	Land		0	0	0	0	0	0	0
2	Site Development/Minor work		0	0	0	0	0	0	0
3	Buildings	5%	0	0	0	0	0	0	0
4	Roads & Bridges		0	0	0	0	0	0	0
5	Tube wells &Water Supply		0	0	0	0	0	0	0
6	Sewerage & Drainage		0	0	0	0	0	0	0
7	Electrical installation and Equipment	20%	0	0	0	0	0	0	0
8	Plant & Machinery	20%	0	5491145	0	5491145	1098229	4392916	0
9	Scientific & Laboratory Equipment	40%	0	11822710	0	11822710	4729084	7093626	0
10	Office Equipment		0	0	0	0	0	0	0
11	Audio Visual Equipment	50%	0	329511	0	329511	164756	164755	0
12	Computers & Peripherals	40%	0	12107203	0	12107203	4842881	7264322	0
13	Furniture, Fixtures & Fittings	25%	0	0	0	0	0	0	0
14	Sports Equipment	50%	0	0	0	0	0	0	0
15	Vehicles	25%	0	0	0	0	0	0	0
16	Lib. Books & Scientific Journals	50%	0	633816	0	633816	316908	316908	0
17	Small Value Assets		0	0	0	0	0	0	0
18	Work of Art		0	0	0	0	0	0	0
Total (A)			0	30384385	0	30384385	11151858	19232527	0
19	Capital Work in Progress (B)		0	0	0	0	0	0	0
Sr.No.	Intangible Assets	Rate of Dep	W.D.V. at the beginning of the year	Additions during the year	Deductions\Sale during the year	Cost\Value at the year end	Amortization for the year	W.D.V. as at 31.03.2019	W.D.V. as at 31.03.2018
20	Computer Software	40%	0	0	0	0	0	0	0
21	E-journals	25%	0	0	0	0	0	0	0
22	Patents	25%	0	0	0	0	0	0	0
Total (C)			0	0	0	0	0	0	0
Grand Total (A+B+C)			0	30384385	0	30384385	11151858	19232527	0
Previous year (2017-18)			0	0	0	0	0	0	0

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2019

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 31.03.2019	W.D.V. as at 31.03.2018
1	Patents & Copyrights	25%	25831	0	0	25831	6458	19373	25831
2	Computer Software	40%	2164416	133481	0	2297897	919159	1378738	2164416
3	E-Journals	25%	0	0	0	0	0	0	0
Total			2190247	133481	0	2323728	925617	1398111	2190247
Previous year (2017-18)			3192579	449223	0	3641802	1451555	2190247	

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Joint Finance Officer


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Finance Officer

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Treasurer

UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2019

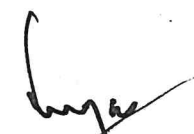
						Amount in ₹	
SCHEDULE 4(C) (I) PATENTS AND COPYRIGHTS	Op. Balance	Addition	Gross	Amortization	Net Block 20.....	Net Block 20.....	
A. Patents Granted							
1. Balance as on 31.03.19 of Patents obtained in 20018-19 (Original Value - Rs.../-)	----	----	----	----	----	----	
2. Balance as on 31.03.19 of Patents obtained in 2018-19 (Original Value - Rs.../-)	----	----	----	----	----	----	
3. Balance as on 31.03.19 of Patents obtained in 2018-19 (Original Value - Rs.../-)	----	----	----	----	----	----	
4. Patents granted during the Current Year	----	----	----	----	----	----	
Total	----	----	----	----	----	----	
A. Patents Pending in respect of Patents applied for							
1. Expenditure incurred during 20.....	----	----	----	----	----	----	
1. Expenditure incurred during 20.....	----	----	----	----	----	----	
1. Expenditure incurred during 20.....	----	----	----	----	----	----	
Total	----	----	----	----	----	----	
C. Grand Total (A+B)							
Total	----	----	----	----	----	----	

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


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(16)


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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 Related to prior period	Depreciation for the year	W.D.V. as at 31.03.2019	W.D.V. as at 31.03.2018
1	Land		0	0	0	0		0	0	0
2	Site Development/Minor work		0	0	0	0		0	0	0
3	Buildings	5%	76631331	3260280950	0	3336912281	1092161236	112237552	2132513493	76631331
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%	40576788	7376570	0	47953358		9590672	38362686	40576788
9	Scientific & Laboratory Equipment	40%	25669793	17537731	0	43207524		17283010	25924514	25669793
10	Office Equipment		0	0	0	0		0	0	0
11	Audio Visual Equipment	50%	50424	164085	0	214509		107255	107254	50424
12	Computers & Peripherals	40%	3461079	3614795	0	7075874		2830350	4245524	3461079
13	Furniture, Fixtures & Fittings	25%	7280478	4653602	0	11934080		2983520	8950560	7280478
14	Sports Equipment	50%	46	0	0	46		23	23	46
15	Vehicles	25%	1	0	0	1		0	1	1
16	Lib. Books & Scientific Journals	50%	1766595	891280	0	2657875		1328938	1328937	1766595
17	Small Value Assets		0	0	0	0		0	0	0
18	Work of Art		2000000	0	0	2000000		0	2000000	2000000
Total (A)			157436535	3294519013	0	3451955548	1092161236	146361320	2213432992	157436535
19 Capital Work in Progress (B)			3261529695	0	3260280950	1248745		0	1248745	3261529695

Sr.No.	Intangible Assets	Rate of Dep	W.D.V. at the beginning of the year	Additions during the year	Deductions\Sale during the year	Cost\Value at the year end	Depreciation Related to prior period	Amortization for the year	W.D.V. as at 31.03.2019	W.D.V. as at 31.03.2018
20	Computer Software	40%	287181	0	0	287181		114872	172309	287181
21	E-journals	25%	0	0	0	0		0	0	0
22	Patents	25%	4950	0	0	4950		1238	3712	4950
Total (C)			292131	0	0	292131	0	116110	176021	292131

Grand Total (A+B+C)			3419258361	3294519013	3260280950	3453496424	1092161236	146477430	2214857758	3419258361
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Note : The additions during the year include additions from :

Gifted	785
Project Close	14486860
Misc. Accounts Fund	15096229
Other Earmarked Fund	4654189
Work in progress transfer to Building	3260280950
Total	3294519013

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2019

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

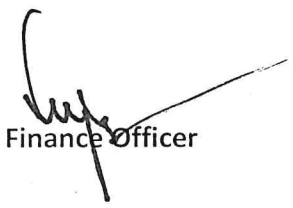
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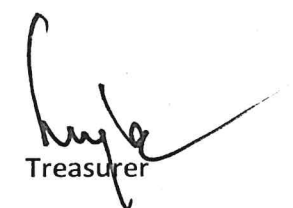
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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2019

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

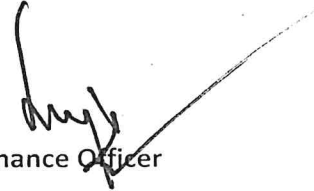
Sl. No.	Funds	Amount in ₹	
		Current Year	Previous Year
1	Misc. Accounts - Govt. Securities	18000000	18000000
2	Publications - Govt. Securities	300000	300000
3	Endowment Fund - Govt. Securities	319800000	319800000
4	Other Earmarked Fund - Govt. Securities	544900000	544900000
5	Endowment Fund - Shares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

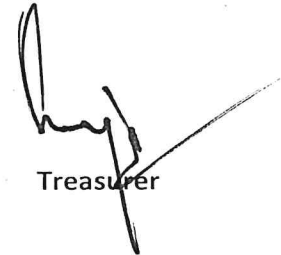
Note : The Total in this sub schedule will agree with the total in Schedule 5.


Dy. Registrar (Fin.)



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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2019

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

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 Dy. Registrar (Fin.)

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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2019

EC(4) dated 25/26.10.2019
Appendix-VIII
Resolution No. 52


SCHEDULE 7 - CURRENT ASSETS	Current Year	Amount in ₹ Previous Year
1. Stock		
a) Stores and Spares	----	----
b) Loose Tools	----	----
c) Publication	----	----
d) Laboratory chemicals, consumables and glass ware	----	----
e) Building material	----	----
f) Electrical material	----	----
g) Stationery	7236511	9362094
h) Water supply material	----	----
i) Liveries	----	----
j) Drugs and Medicines	10235191	16531904
k) Answer Sheet	5127131	----
2. Sundry Debtors :		
a) Others Outstanding for a period exceeding six months	----	----
b) Others	8941820	----
3. Cash and Bank Balance		
a) With Scheduled Banks :		
-In Current Accounts	102222076	66031191
-In Term Deposit Accounts	12388074281	11082529870
-In Savings Accounts	1221087686	891760948
b) With non-Scheduled Banks :		
-In Term Deposit Accounts	----	----
-In Savings Accounts	----	----
c) Cash Balance in hand (including cheques\drafts) :	937600	922600
4. Post Office Savings Accounts	----	----
TOTAL	13743862296	12067138607

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


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Joint Finance Officer


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Treasurer

(21)

I Current Account		Current Year	Previous Year
1	B R Amedkar Centre General Fund A/c	236000	8000
2	ICICI Bank A/c	2907408	3685476
3	SBI Law Centre II	134017	134017
4	SBI MG I	14774149	6826915
5	SBI MG II	92990	10092507
6	SBI MG III	25567528	1160304
7	SDC Examination A/c	35580154	20073893
8	SDC General Fund A/c	5394655	15884699
9	Sponsored Project Bank A/c	1088787	902824
10	Plan Current A/c	3533724	2806264
11	Current A/cs of Earmarked Fund	12912664	4456292
		102222076	66031191
II Savings Bank Accounts			
1	External Candidate Cell A/c	1203472	897165
2	NCWEB A/c	16502238	12658956
3	SBI Departmental Receipt A/c	7044196	2149027
4	SBI General Fund A/c	22311911	92087485
5	SBI Medical Reimbursement A/c	1761872	310382
6	Sponsored Project Bank A/c	325521253	296041608
7	Sponsored Fellowship and Scholarship	88714879	98598341
8	Plan Savings A/c	39737770	31341187
9	Savings A/cs of Earmarked Fund	425422134	306345189
10	CPF Account refundable to UGC	106089	4025
11	IDBI Bank A/c	790661	4438342
12	ICICI Bank A/c (Online Fees)	4954220	46889241
13	Recurring A/c	84649474	----
14	ICICI Bank A/c-(Exam)-004318	3268779	----
15	Capital Assets-36467	136690389	----
16	Salary Account-11307	62408349	----
		1221087686	891760948
III Term Deposit Accounts			
1	FDR from Earmarked Fund(including margin money)	6095826020	5372127604
2	FDR from UGC Refundable A/c	24169694	18072925
3	FDR from ACBR A/c	918073	918073
4	FDR from Maintenance Grants	1230000000	1215000000
5	Sponsored Project Bank A/c(including margin money)	1135737205	1024108838
6	Sponsored Fellowship and Scholarship	25000000	25000000
7	FDR From Plan A/c (including margin money)	3867423289	3419302430
8	FDR From ICICI Bank A/C	9000000	8000000
		12388074281	11082529870

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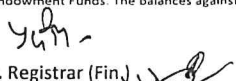
Finance Officer


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SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS	Current Year	Previous Year
Amount In ₹		
1. Advances to employees (Non-interest bearing)		
a) Salary	-----	-----
b) Festival	70762	736612
c) Medical Advance		
d) Leave Travel Concession	7974556	13308426
e) Other (to be specified)	-----	-----
2. Long Term Advances to employees (Interest bearing)		
a) Vehicle Loan/Conveyance/Computer	421940	807020
b) Home Loan/HBA	910650	1405975
c) Others (to be specified)	-----	-----
3. Advances and other amounts recoverable in cash or in kind or for value to be received		
a) On Capital Account	-----	-----
b) to Suppliers	-----	-----
c) Delhi University Pension Accounts	2980000	2980000
d) Delhi University Press	17395000	17395000
e) Sir Shankar Lal Chair in Chemistry Fund A/c	1100000	1100000
f) Other Advance out of Earmarked Funds	38468897	34662473
g) Other Advance out of Maintenance Grant A/c	515617891	611078101
h) Other Advances out of Sponsored Projects	134207222	126829527
i) Advance from Plan A/c	1725113078	2026199559
j) Others	48078224	1640866
4. Prepaid Expenses		
a) Insurance	-----	-----
b) Other Expenses	34044622	13813289
5. Deposits		
a) Telephone	-----	-----
b) Lease Rent	-----	-----
c) Electricity	20805300	20805300
d) AICTE, if applicable	-----	-----
e) DESU (Security)	4795	4795
f) Others	202373	202373
6. Income Accrued:		
a) On Investments from Earmarked/Endowment Funds	160242318	170068082
b) On Investments from ACBR/ UGC Refundable A/c	-----	-----
c) On Investments from UGC Refundable A/c	33725	121433
d) On Investments from Sponsored Projects	49972233	53199322
e) On Investments from Sponsored Fellowship and Scholarship	3217158	2132865
f) On Investments from Plan	139931084	118473352
g) On Investments from MGI.e(ICICI, SDC)	3578835	4517867
h) On Loans and Advances	-----	-----
i) Others (includes income due unrealized)	712558	2271284
7. Other - Current Assets receivable from UGC/sponsored projects		
a) Debit balances in Sponsored Projects	-----	-----
b) Debit balances in Sponsored Fellowships & Scholarships	-----	-----
c) Grants Receivable	-----	-----
d) Other receivables	137927	342
8. Claims Receivable	-----	-----
TOTAL	2905221148	3223753863

Note :


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

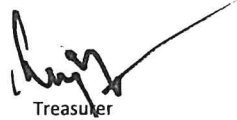

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SCHEDULE - 9 ACADEMIC RECEIPTS	Amount in ₹	
	Current Year	Previous Year
FEES FROM STUDENTS		
Academic		
1. Tuition fee	11047415	15562124
2. Admission Fee	8597053	2428539
3. Enrolment fee	47170557	19578022
4. Library Admission fee	7605517	1155149
5. Laboratory fee	274235	29508
6. Sports and Athletic Association Fee	10984310	7093785
7. Computer Fee	-----	-----
8. Arts & Craft Fee	-----	-----
9. Registration fee	142660599	138611263
10. Syllabus fee	-----	-----
11. Other Fees	41099472	18332612
Total (A)	269439158	202791002
Examinations		
1. Admission Test Fee	-----	-----
2. Annual Examination Fee	564257945	812885165
3. Mark sheet, certificate Fee	28239228	17361725
4. Entrance Examination Fee	58748560	46651301
Total (B)	651245733	876898191
Other Fees		
1. Identity card Fee	-----	-----
2. Fine/Miscellaneous Fee	-----	-----
3. Medical Fee	-----	-----
4. Transportation Fee	-----	-----
5. Hotel Fee	-----	-----
Total (C)	0	0
Sale of Publications		
1. Sale of Admission forms	-----	-----
2. Sale of syllabus and Question Paper, etc.	-----	-----
3. Sale of prospectus including admission forms	33690	244740
Total (D)	33690	244740
Other Academic Receipts		
1. Registration fee for workshops, programmes	-----	-----
2. Registration fees (Academic Staff College)	-----	-----
Total (E)	0	0
GRAND TOTAL (A+B+C+D+E)	920718581	1079933933

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UNIVERSITY OF DELHI

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

SCHEDULE 10- GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Amount in ₹

Particulars	Govt. of India	Plan		Total Plan	Non Plan UGC		Total MG Grant	Current Year Total	Previous Year Total
		Plan	UGC Specific Schemes		capital Assets	Recurring/salar t Grant			
Balance B/F		5587750339	0	5587750339	0	0	0	5587750339	5721197188
Add: Receipts during the year		285864306	0	285864306	321500000	5312400000	5633900000	5919764306	5318148724
Total		5873614645	0	5873614645	321500000	5312400000	5633900000	11507514645	11039345912
Less : Refund to UGC Balance		0	0	0	0	0	0	0	0
Less : Utilized for Capital expenditure (A)		55298928	0	55298928	30384385	79959314	110343699	165642627	182687686
Balance		5818315717	0	5818315717	291115615	5232440686	5523556301	11341872018	10856658226
Less: utilized for Revenue Expenditure (B)		27507904	0	27507904	5711817	5232440686	5238152503	5265660407	5268907887
Balance C/F (C)		5790807813	0	5790807813	285403798	0	285403798	6076211611	5587750339

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

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

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

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

SCHEDULE 11- INCOME FROM INVESTMENTS	Earmarked/Endowment Funds		Other Investments	
	Current Year	Previous Year	Current Year	Previous Year
	Amount in ₹			
1. Interest				
a. On Government Securities	----	----	----	----
b. Other Bonds/Debentures	----	----	----	----
2. Interest on Term Deposits	436252689	400184996	52734780	38074029
3. Income accrued but not due on Term Deposits/Interest bearing advances to employees.	----	----	----	----
4. Interest on Saving Bank Accounts	8025623	5875732	----	----
5. Others (Specify)	----	----	----	----
Total	444278312	406060728	52734780	38074029
Transferred to Earmarked/Endowment Funds	444278312	406060728		

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


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

SCHEDULE 12 - INTEREST EARNED	Amount in ₹	
	Current Year	Previous Year
1. On Savings Accounts with scheduled banks	57188754	2907044
2. On Loans		
a. Employee/Staff	----	----
b. Others	----	----
3. On Debtors and Other Receivables	----	----
Total	57188754	2907044


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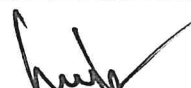
SCHEDULE 13 - OTHER INCOME

	Amount in ₹	
	Current Year	Previous Year
A. Income from Land & Building		
1. Rent from Building/Land etc.	3135068	3909655
2. License fee	21238721	9057198
3. Hire Charges of Auditorium/Play ground/Convention Centre, etc.	-----	-----
4. Electricity charges recovered	-----	-----
5. Water charges recovered	-----	-----
Total (A)	24373789	12966853
B. Sale of Institute's publications		
C. Income from holding events		
1. Gross Receipts from annual function/sports carnival	-----	-----
Less : Direct expenditure incurred on the annual function/sports carnival		
2. Gross Receipts from fest	-----	-----
Less : Direct expenditure incurred on the fest		
3. Gross Receipts for educational tours	-----	-----
Less : Direct expenditure incurred on the tours		
4. Others (to be specified and separately disclosed)	-----	-----
Total (C)		
D. Others		
1. Income from consultancy	-----	-----
2. RTI fee	110261	42932
3. Income from Royalty	-----	-----
4. DU recruitment	451351	5753000
5. Misc. receipts (Sale of tender form, waste paper, etc.)	1175700	1048814
6. Profit on Sale/disposal of Assets		
a) Owned assets	-----	-----
b) Assets received free of cost	-----	-----
7. Grants/Donations from Institutions, Welfare Bodies and International Organizations	-----	-----
8. Health Centre Contribution	51524801	27351104
9. Others (Specify)	5870414	20658584
Total (D)	59132527	54854434
GRAND TOTAL (A+B+C+D)	83506316	67821287

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


SCHEDULE 14- PRIOR PERIOD INCOME

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

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UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2019SCHEDULE - 15 STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Amount in ₹

Particulars	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Salaries and Wages						
Teaching staff	----	1665314377	1665314377	2491765	1371974516	1374466281
Non-Teaching staff	6294106	1077805581	1084099687	4634617	1217629147	1222263764
Lower Subordinate staff	352305	240175343	240527648	----	241914911	241914911
b) Allowances and Bonus	----	----	0	----	----	0
c) Contribution to Provident Fund	----	6442384	6442384	----	3399921	3399921
d) Contribution to other funds (specify)	----	----	0	----	----	0
e) Staff Welfare Expenses (Liveries)	----	1001789	1001789	----	739484	739484
f) Retirement and Terminal Benefits	----	3406519947	3406519947	----	2045419564	2045419564
g) LTC facility	13942	59922709	59936651	----	39823840	39823840
h) Medical facility	10913	155566493	155577406	----	151888149	151888149
i) Children Education Allowance	----	9922635	9922635	227107	12032239	12259346
j) Honorarium	----	52076684	52076684	346500	114970607	115317107
k) Others	----	----	0	----	----	0
Total	6671266	6674747942	6681419208	7699989	5199792378	5207492367

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

SCHEDULE 15 A - EMPLOYEES RETIREMENT AND TERMINAL BENEFIT

	Amount in ₹				
	Pension	Gratuity	Leave Encashment	Total	Previous year
Opening Balance as on 01.04.18	17828303630	1246794419	873230725	19948328774	19159102113
Addition : Capitalized value of Contributions Received from other Organizations	11819546	2474989	1341689	15636224	31170507
Total (a)	17840123176	1249269408	874572414	19963964998	19190272620
Less: Actual Payment during the Year (b)	1191952434	107280386	80804672	1380037492	1239233194
Balance Available on 31.03.19 c (a-b)	16648170742	1141989022	793767742	18583927506	17951039426
Provision required on 31.03.19 as per Actuarial Valuation (d)	19335915063	1371782081	1211502217	21919199361	19948328774
A. Provision to be made in the Current year (d-c)	2687744321	229793059	417734475	3335271855	1997289348
B. Contribution to New Pension Scheme	-----	-----	-----	70690760	47410216
C. Medical Reimbursement to Retired Employees	-----	-----	-----	-----	-----
D. Travel to Hometown on Retirement	-----	-----	-----	-----	-----
E. Deposit Linked Insurance Payment	-----	-----	-----	557332	720000
TOTAL (A+B+C+D+E)	2687744321	229793059	417734475	3406519947	2045419564

Note:

1. The total (A+B+C+D+E) in this sub schedule will be the figure against Retirement and Terminal Benefits in Schedule 15.
2. Items B,C,D&E will be accounted on accrual basis and will include bills preferred but outstanding for payment on 31/3/19

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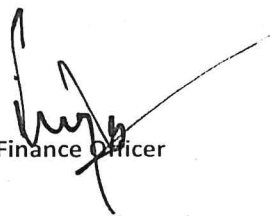
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UNIVERSITY OF DELHI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2019

SCHEDULE 16 - ACADEMIC EXPENSES	Amount in ₹					
	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Laboratory Expenses	3844130	17883545	21727675	2998402	17659833	20658235
b) Field work/Participation in Conferences	471501	0	471501	1188760	627344	1816104
c) Expenses on Seminars/Workshops	5220817	4661335	9882152	2426947	5754422	8181369
d) Award and Scholarships	775503	78787818	79563321	39614484	45263028	84877512
e) Registration charges of institution of Eminence	----	----	0	----	10000000	10000000
d) Payment to visiting faculty	807516	----	807516	659816	38290	698106
e) Examination	4525	427707947	427712472	----	394012058	394012058
f) Refund of Fees	----	3394239	3394239	----	1088947	1088947
g) Entrance Exam	----	17868042	17868042	----	42940437	42940437
f) Student Welfare Expenses	----	----	0	----	----	0
g) Admission Expenses	----	----	0	----	----	0
h) Convocation Expenses	----	----	0	----	----	0
i) Publications	46668	414966	461634	318778	319985	638763
j) Stipend/means-cum-merit scholarship	----	229731	229731	----	423886	423886
k) Subscription Expenses	----	----	0	----	----	0
l) Others (specify)	----	----	0	----	----	0
TOTAL	11170660	550947623	562118283	47207187	518128230	565335417

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UNIVERSITY OF DELHI

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

Amount in ₹

SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
A Infrastructure						
a) Electricity and Power	-----	278513967	278513967	-----	272639105	272639105
b) Water charges	-----	39352754	39352754	-----	69810200	69810200
c) Insurance	-----	-----	0	-----	-----	0
d) Rent, Rates and Taxes (including property tax)	-----	49119817	49119817	79632	48479683	48559315
B) Communication						
e) Postage and Telephone	27	5563631	5563658	300	7392485	7392785
f) Telephone, Fax and Internet Charges	-----	-----	0	-----	-----	0
g) Connectivity Expenses	29500	78108511	78138011	-----	79682177	79682177
C) Others						
h) Printing and Stationery (consumption)	873651	41603929	42477580	980687	16932575	17913262
i) Travelling and Conveyance Expenses	2163807	8298998	10462805	5657385	6861559	12518944
j) Hospitality	337381	-----	337381	725779	-----	725779
k) Auditors Remuneration	-----	-----	0	-----	-----	0
l) Legal & Professional Charges	-----	9104699	9104699	-----	9864021	9864021
m) Advertisement and Publicity	-----	127140	127140	-----	3206557	3206557
n) Magazines & Journals	57000	55657707	55714707	-----	68596187	68596187
o) Watch & Ward Expenses	-----	89426950	89426950	-----	118539386	118539386
p) House Keeping Expenses	-----	107227171	107227171	-----	76520732	76520732
q) Games & Sports	-----	8225305	8225305	-----	8894746	8894746
r) Medical Expenses	-----	96926926	96926926	-----	42641036	42641036
s) Others/Contingency	1395440	36734434	38129874	739634	22370982	23110616
TOTAL	4856806	903991939	908848745	8183417	852431431	860614848

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

SCHEDULE - 18 TRANSPORTATION EXPENSES	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	10080	----	10080	33283	1369326	1402609
Total	10080	0	10080	33283	1369326	1402609

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

Amount in ₹

SCHEDULE - 19 REPAIRS & MAINTENANCE	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Buildings	----	166799115	166799115	----	123572932	123572932
b) Furniture & Fixtures	----	8836462	8836462	48540	4831969	4880509
c) Plant & Machinery	----	1072562	1072562	16166	1087548	1103714
d) Office Equipment	2016712	4586700	6603412	2956347	6384473	9340820
e) Computers	330288	5239421	5569709	415354	5895341	6310695
f) Laboratory & Scientific equipment	----	1206911	1206911	----	969496	969496
g) Audio Visual equipment	----	----	0	----	----	0
h) Cleaning Material & services	----	----	0	----	----	0
i) Book binding charges	----	----	0	----	----	0
j) Gardening	----	8794016	8794016	5450	7561940	7567390
k) Estate Maintenance	----	----	0	----	----	0
l) Vehicles	----	864025	864025	----	1970904	1970904
m) Others (Specify)	----	----	0	1551004	----	1551004
Total	2347000	197399212	199746212	4992861	152274603	157267464

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

		Current Year			Previous Year		
SCHEDULE - 20 FINANCE COSTS		Plan	Non Plan	Total	Plan	Non Plan	Total
a)	Bank charges	54299	101790	156089	363044	106,625	469669
b)	Others (specify)	-----	-----	-----	-----	-----	-----
Total		54299	101790	156089	363044	106625	469669

Note:- If the amount is not material, the head Bank charges could be omitted and these could be accounted as Administrative expenses in Schedule 17.

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

SCHEDULE - 21 Expenditure on Grants, Subsidies etc.	Amount in ₹					
	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Provision for Bad and Doubtful Debts/Advances	----	----	----	----	----	----
b) Irrecoverable Balances Written- off	----	----	----	----	----	----
c) Grants/Subsidies to other institutions/organizations	2397793	143583013	145980806	209028830	127549571	336578401
d) Others (specify)	----	----	----	----	----	----
Total	2397793	143583013	145980806	209028830	127549571	336578401

Note:-

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

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

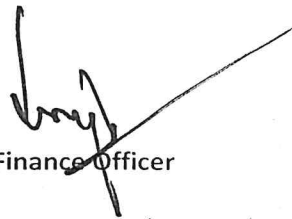
SCHEDULE 22: PRIOR PERIOD EXPENSES

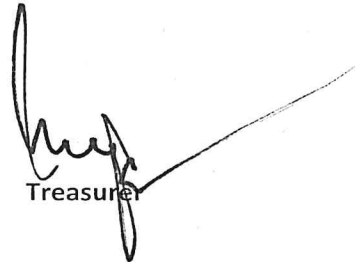
Amount in ₹

Particulars	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1 Establishment expenses	0	0	0	----	----	----
2 Academic expenses	----	----	0	----	----	----
3 Administrative expenses	----	----	0	----	----	----
4 Transportation expenses	----	----	0	----	----	----
5 Repairs & Maintenance	----	----	0	----	----	----
6 Other expenses	----	----	0	----	----	----
7. Depreciation related to prior period	0	1298098067	1298098067	0	0	0
Total	0	1298098067	1298098067	0	0	0

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

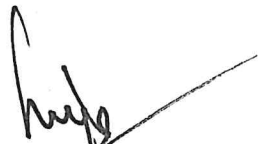
Increase/Decrease in Stock	Amount in ₹	
	Current year	Previous year
a.) Closing Stock		-
Stationery	7236511	9362094
Drugs and Medicines	10235191	16531904
Liveries	-----	-----
Answer Sheet	5127131	-----
Total (A)	22598833	25893998
b.) Less :Opening Stock	25893998	31819874
Total (B)	25893998	31819874
Net Increase/(Decrease) (A-B)	(3295165)	(5925876)

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SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2019

Schedule 23: Significant Accounting Policies

1 Basis for Preparation of accounts:

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

2 Revenue Recognition:

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

3 Fixed Assets and Depreciation:

- a. Fixed assets are stated at cost of acquisition including inward freight, duties, taxes, incidental direct expenses related to acquisition, installation and commissioning less depreciation. Fixed assets received by the University without any consideration has been capitalized in the financial statement at a nominal value i.e., at ₹. One per asset.
 - 3.1 Gifted / donated assets are valued at a nominal value at ₹. 1/- (One) per asset.
 - 3.2 Books received as gift are valued at a nominal value i.e., at ₹. 1/- (One) per asset.
 - 3.3 Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on written down value method as specified in the Guidance Note issued by the Institute of Chartered Accountants of India, at the following rates:

Tangible Assets:

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

Intangible Assets (amortization):

1	Computer Software	40%
2	Patents	25%

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

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

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

4 Intangible Assets:

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

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

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

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

5 Stocks:

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

6 Retirement Benefits:

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

7 Investments:

All Investment are stated at cost.

8 Earmarked/ Endowment Funds:

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

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

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

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

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

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

8.4 Director Advance RPA Scholarship Account No.-10043546397 (South Delhi Campus) is included for the first time in the Annual Accounts of the University and included in Schedule-2 Designated/Earmarked/Endowment Funds. The Account was opened pursuant to E.C. Resolution No. 179(9) dated 25.03.1989 to deposit the interest earned on the Fixed Deposit of Rs. 10,80,000/- deposited as One Time Rent Payment by the State Bank of India. The account is being utilized to pay Fellowship to the Students.

9 Government and UGC Grants:

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

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

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

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

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

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

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

11 Sponsored Projects:

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

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

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

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

12 Income Tax:

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

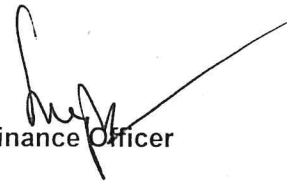


Dy. Registrar (Fin.)

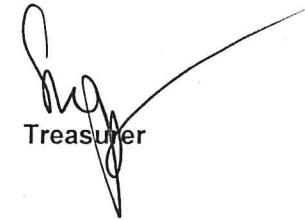




Joint Finance Officer



Finance Officer



Treasurer

UNIVERSITY OF DELHI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2019

Schedule 24: Contingent Liabilities and Notes on Accounts

1 Contingent Liabilities:

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

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

2 Capital Commitments (Capital Works in Progress)

Capital Works in Progress includes the amount paid by University till 31st March 2019 towards construction of the following Projects

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

During the year, Capital Work in Progress to the tune of Rs. 3942953448/- in respect of project which has been completed and handed over to the University (CWG Rs. 3111850653/-, Rajiv Gandhi Girls Hostel Rs. 747281869/- and "D" Type flats at Dhaka Rs. 83820926/-) has been transferred into Building Accounts.

3 Fixed Assets:

3.1 Addition in the year to Fixed Assets in Schedule 4 include assets purchased out of plan funds (Included building amount transfer from "work in progress" Rs. 682672498/-) Rs. **737971426/-** Non Plan, Funds (Recurring) Rs. **79959314/-**, (Capital Assets) Rs. **30384385/-** and Earmarked/Endowment Fund (Included building amount transfer from "Work in Progress" Rs 3260280950/-) Rs **3280031368/-** Sponsored Projects closed **14486860/-** and Library Books and other assets of the value of Rs **785/-** (at nominal value of Rs. 1/- per assets) gifted to the University. The assets have been set up by credit to Capital Fund.

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

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

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4 Deposit Liabilities:

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

5 Expenditure in Foreign currency:

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

6 Current Assets, Loans & Advances and Deposits:

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

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

7 Bank Balances:

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

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

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

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

10 Schedule 1 to 24 are annexed to & form an integral part of the Balance Sheet as on 31st March 2019 and the Income & Expenditure Account for the year ended 31st Mar 2019

11 Provident Fund Accounts:

As the Provident Fund Accounts including New Pension Scheme Fund are owned by the members of those funds and not by the University, these accounts were separated from the University Accounts. However, a Receipts & Payments Accounts, an Income & Expenditure Account (on Accrual basis) and a Balance Sheet of the Provident Fund Accounts as well as the New Pension Scheme for the year 2018-19 have been attached, to the University's Accounts.

12 Salaries:

The expenditure on salary is for the period from March 2018 to February 2019. No provision is made towards salary for the month of March 2019.

13 Halls & Hostel:

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

14 Delhi University Press:

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



Dy. Registrar (Fin.)



Joint Finance Officer



Finance Officer



Treasurer

EC(4) dated 25/26.10.2019
Appendix-VIII
Resolution No. 52

UNIVERSITY OF DELHI
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

RECEIPTS			PAYMENTS		
	Current Year	Previous Year		Current Year	Previous Year
I. Opening Balances			I. Expenses		
a) Cash Balances			a) Establishment Expenses	4710548621	4418265705
b) Bank Balances			b) Academic Expenses	561954538	565335417
i. In Current Accounts	66031191	65626464	c) Administrative Expenses	894045727	853301118
ii. In Saving Accounts	891760948	1228784221	d) Transportation Expenses	10080	1402609
iii. In Deposit Accounts	11082529870	10123882586	e) Repairs & Maintenance	180040236	157267464
c) Permanent Advance	922600	943500	f) Finance costs	156089	469669
II. Grants Received			g) Expenditure on Grant	145980806	336578401
a) From Government of India			h) Prior Period Items		
b) From State Government			II. Payments against Earmarked/ Endowment Funds	388749530	399813660
c) From UGC			III. Payments against Sponsored Projects/Schemes	630046448	550570609
i) Grant for Capital Expenditure-Non Plan	110343699		IV. Payments against Sponsored /fellowship Fellowships/Scholarships	95398221	90093724
ii) Grant for Revenue Expenditure-Non Plan	5523556301	5057298000	V. Payments against Plan Accounts		
d) From other sources (details)			VI. Investments and Deposits made		
III. Academic Receipts			a) Out of Earmarked/Endowment Funds		635100000
a) Fees and Subscriptions	920684892	1079689193	b) Out of own funds (Investments - Others)		
b) Sale of Publications	33690	244740	VII. Term Deposits with Scheduled Banks		
IV. Receipts against Earmarked/Endowment Funds	832598434	927543075	VIII. Expenditure on Fixed Assets and Capital Work - In - Progress		
V. Receipts against Sponsored Projects/Schemes	687285490	582212537	a) Fixed Assets	176812980	193607434
VI. Receipts against Plan	35944405	37029625	b) Capital Works - In - Progress	0	0
VII. Receipts against Sponsored Fellowships and Scholarships	80304722	137431420	IX. Other Payments including statutory payments		
			Other body transaction	121871867	15966727

Dy. Registrar (Fin.)

Joint Finance Officer

Finance Officer

Treasurer

EC(4) dated 25/26.10.2019
Appendix-VIII
Resolution No. 52

VIII. Income on Investments From			X. Refunds of Grants	----	----
a) Earmarked/Endowment Funds	431669302	427321925	XI. Deposits and Advances		
b) Plan Accounts	203020846	226236751	a) Festival Advance	70762	12500809
c) Sponsored Projects	90951125	116182720	b) Advances	----	----
d) Sponsored Fellowship & Scholarship	5691539	6071230	c) Permanent Advance	----	----
IX. Interest received on			d) Medical Advance	0	----
a) Bank Deposits	51143555	40172529	e) LTC Advance	7974556	9260915
b) Loans and Advances	----	----	f) Remittances	1961357	----
c) Savings Bank Accounts	57188754	2907044	XII. Other Payments	2088801180	----
X. Investments encashed	----	----	XIII. Closing Balances		
XI. Term Deposits with Scheduled Banks encashed	----	----	a) Cash in hand	----	----
XII. Other Income (including Prior Period Items)	76037082	66129293	b) Bank Balances		
XIII. Deposits and Advances			- In Current Accounts	102222076	66031191
a) Festival Advance	736612	12701449	- In Savings Accounts	1221087686	891760948
b) LTC Advance	13308426	----	- In Deposits Accounts	12388074281	11082529870
c) Medical Advance	0	53000	c) Permanent Advance	937600	922600
d) Permanent Advance	0	----			
e) Advances	95453566	87528256			
f) Remittances	----	4672176			
g) Advance out of Sponsored Projects, Plan, & Earmarked Fund	290782766	----			
XIV. Miscellaneous Receipts including Statutory Receipts	120094100	39016709			
XV. Any Other Receipts	2048670726	11100427			
TOTAL	23716744641	20280778870	TOTAL	23716744641	20280778870

Dy. Registrar (Fin.)

Joint Finance Officer

Finance Officer

Treasurer

UNIVERSITY OF DELHI
PROVIDENT FUND ACCOUNT

EC(4) dated 25/26.10.2019
Appendix-VIII
Resolution No. 52

BALANCE SHEET AS ON 31st MARCH 2019

(Amount/Rs.)

Previous Year 31.03.18	Liabilities		Current Year 31.03.19	Previous Year 31.03.18	Assets		Current Year 31.03.19
	GPF						
3490971612	Opening Balance	3718050214		2626990000	Investment (Bonds)		
481248991	Add: Subscriptions in the year	555083796			-- GPF	1343000000	
268576530	Add: Interest Credited	287912546			-- CPF	1283990000	2626990000
(522501493)	Less: Advance/Withdrawal	(570011685)		1770000000	Deposits Accounts (FD)		
(245426)	Less: Adjustment relating to Previous yr.	(545)			-- GPF	1332300000	
3718050214	Closing Balance		3991034326		-- CPF	829694717	2161994717
	CPF				Interest Accrued as on 31.03.2019		139183795
630616105	Opening Balance	614883516		155787703	Bank Balances with SBI Bank in Saving Accounts :-		
41381377	Add: Subscriptions & Contribution repayment of advance in the year	58210366			--GPF A/c No.10851298435	88359659	
42060633	Add: Interest Credited	40615088		62286851	--CPF A/c No.10851298457	21603430	109963089
(99174494)	Less: Advance/Withdrawal/Final settlement	(96122478)		86188226			
(105)	Less: Adjustment related to Previous Year	(1336834)					
614883516	Closing Balance		616249658				
	Interest Reserve						
330002324	Opening Balance	368319050					
38316726	Add: Excess of Income over Expenditure	62528567					
368319050	Closing Balance		430847617				
4701252780	TOTAL		5038131601	4701252780			5038131601

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JOINT REGISTRAR (FIN.)

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FINANCE OFFICER
(50)

[Signature]
TREASURER

UNIVERSITY OF DELHI
PROVIDENT FUND ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019

					(Amount / Rs.)
Previous Year 31.03.18	Expenditure	Current Year 31.03.19	Previous Year 31.03.18	Income	Current Year 31.03.19
	Interest Credited to:		294099093	Interest earned on Investment & SB A/c	408178329
268576530	GPF Account	287912546	122884777	Add: Interest accrued during the year 2018-19	106280869
42060633	CPF Account	40615088	245531	Add: Adjustment related to previous year (GPF A/c 545 + CPF A/c 1336834)	1337379
4328	Bank Charges (GPF A/c 3528 + CPF A/c 507)	4035	(68271184)	Less Interest accrued for the year 2017-18, but realized during the year 2018-19	(122884777)
	TDS deducted :				
	-- CPF	426958			
	-- GPF	1424606			
38316726	Excess of Income over Expenditure	62528567			
348958217	Total	392911800	348958217	Total	392911800


JOINT REGISTRAR (FIN.)


FINANCE OFFICER


TREASURER

(51)

UNIVERSITY OF DELHI
PROVIDENT FUND ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2018-19

Receipts	(Amount / Rs.)	Payments	(Amount / Rs.)
Opening Balance as on 01/04/18			
GPF A/c No.10851298435	62286851	GPF Adv./Withdrawal/Final Settlement	570011685
CPF A/c No.10851298457	86188226	CPF Adv./Withdrawal/Final Settlement	96122478
GPF Subscription	555083796	Investment during the year (GPF 1332300000 + CPF 829694717)	2161994717
CPF Subscription & University Contribution	58210366	Bank Charges (GPF A/c 3528 + CPF A/c 507)	4035
		TDS deducted on Flexi FD Interest (GPF 156790 + CPF 75554)	232344
		TDS deducted by SBI on FD Interest (GPF 1267816 + CPF 351404)	1619220
		Closing Balances:	
Investment Encashed (GPF 1136300000 + CPF 633700000)	1770000000	GPF A/c No.10851298435	88359659
Interest Received (GPF 238428831 + CPF 169749498)	408178329	CPF A/c No.10851298457	21603430
TOTAL	2939947568	TOTAL	2939947568


JOINT REGISTRAR (FIN.)


FINANCE OFFICER


TREASURER

(52)

UNIVERSITY OF DELHI

NPS TIER-I ACCOUNT

BALANCE SHEET AS AT 31st MARCH 2019

(Amount / Rs.)

Amount 31.03.18		Liabilities		Amount 31.03.19	Amount 31.03.18	Assets	Amount 31.03.19
		<u>NPS Tier-I Account :-</u>					
365981		Opening Balance	599785		2807000	Investment	3115000
93973576		Add: Sub + Uni. Contribution	137375588		57408	Interest accrued but not realized	77867
73612		Add: Excess Receipts (Remittance)	67996		421217	Balance at Bank Saving A/cs	4354707
		Less: Pr. Excess Receipts (Remittance)	(73612)				
(93813384)	599785	Less: Amount transferred to NSDL	(133514128)	4455629			
		<u>Interest Reserve :-</u>					
2390667		Opening Balance	2685840				
295173	2685840	Add: Excess of Income over Exp.	406105	3091945			
3285625		TOTAL		7547574	3285625	TOTAL	7547574


JOINT REGISTRAR (FIN.)


FINANCE OFFICER


TREASURER



(53)

UNIVERSITY OF DELHI

NPS TIER-I ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2018-19

(Amount / Rs.)

Amount 31.03.18	Expenditure	Amount 31.03.19	Amount 31.03.18	Income	Amount 31.03.19
767	Bank Charges	856	295141	Interest received on investment (F.D. & Flexi A/c)	394772
295173	TDS deducted on Investment	8270			
	Excess of Income over Expenditure	406105	(56609)	Interest accrued for the year 2017-18 but realized during 2018-19	(57408)
			57408	Interest accrued but not realized	77867
295940	TOTAL	415231	295940	TOTAL	415231


 JOINT REGISTRAR (FIN.)


 FINANCE OFFICER


 TREASURER

(54)

UNIVERSITY OF DELHI
NPS TIER-I ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2018-19

Amount 31.03.18	Receipts	Amount 31.03.19	Amount 31.03.18	Payments	Amount 31.03.19
83039	Opening Balance as on 01/04/2018	421217	2807000	Investment	3115000
	<u>NPS Tier-I Account</u>				
93973576	Own Subscription & University Contribution	137375588	93813384	Withdrawal/Refund to NSDL	133514128
73612	Excess Receipts (Remittance)	67996	767	Bank Charges	856
270552	Interest Received on investment (NPS)	281526	-	TDS deducted on Investment	8270
24589	Interest on Saving Bank A/c	113246		Pr. Excess Remm paid	73612
2617000	Investment Encashed (F.D.)	2807000	421217	Closing balance as on 31.03.2019	4354707
97042368	TOTAL	141066573	97042368	TOTAL	141066573


JOINT REGISTRAR (FIN.)


FINANCE OFFICER


TREASURER



(55)

UNIVERSITY PRESSBALANCE SHEET AS AT 31st MARCH 2019

FUNDS & LIABILITIES	CURRENT YEAR	PREVIOUS YEAR
	Rupees	Rupees
1. <u>Capital</u>	3,381,931.00	8,706,160.00
2. <u>Current Liabilities :</u>		
(a) Deduction from Salary Bills	1,241,869.00	1,199,974.00
(b) Bills Payable	-	2,942,246.00
3. <u>Loan & Advance :</u>		
(a) Advance for work to be done	130,000.00	130,000.00
(b) Inter Bank Transfer	17,395,492.00	17,395,492.00
(c) Other Liabilities	10,162.00	10,050.00
(d) Earnest Money	53,500.00	53,500.00
TOTAL	22,212,954.00	30,437,422.00

ASSETS	CURRENT YEAR	PREVIOUS YEAR
	Rupees	Rupees
1. Machinery, Furniture & Equipments	161,588.00	203,977.00
2. Amount Receivable	20,528,126.00	22,433,386.00
3. <u>Stock In Hand</u>		
(a) Raw Material	1,289,027.00	1,383,462.00
(b) Finished Goods	-	45,978.00
4. Work in Progress	-	4,817,430.00
5. Cash in Bank	218,213.00	1,537,189.00
6. Permanent Assets	1,000.00	1,000.00
7. Advance Contingency	15,000.00	15,000.00
TOTAL	22,212,954.00	30,437,422.00

Namish
Dealing Assistant

Alvin
O.S.D. 21/5/2019
University Press

(56)

UNIVERSITY PRESS

PROFIT & LOSS ACCOUNT FOR THE YEAR 2018-2019

<u>Particulars</u>	<u>Current Year</u>	<u>Previous Year</u>	<u>Particulars</u>	<u>Current Year</u>	<u>Previous Year</u>
1. <u>To Opening Stock :</u>			1. <u>Income :</u>		
(a) Raw Materials	1,383,462.00	614,900.00	(a) Income from Printing and Binding	9,896,508.00	14,301,450.00
(b) Finished Goods	45,978.00	20,640.00			
2. <u>To Work in Progress</u>	4,817,430.00	1,153,000.00	2. <u>By Closing Stock :</u>		
3. <u>To Pay and Allowances :</u>	3,189,321.00	6,598,380.00	(a) Raw Materials	1,289,027.00	1,383,462.00
(a) L.T.C.	51,872.00	40,363.00	(b) Finished Goods	-	45,978.00
(b) Tuition Fees	13,500.00	27,000.00			
(c) Bonus		-	3. <u>By Work in Progress</u>		4,817,430.00
(d) Medical Re-imburement	315,358.00	762,664.00			
4. <u>To Purchase of Raw Materials</u>	642,746.00	4,803,385.00	4. Loss	5,324,229.00	-
5. <u>To Misc.Contingent Exp.</u>	4,836.00	37,758.00			
6. <u>To Rate, Rent and Taxes</u>	1,369.00	9,425.00			
7. <u>To Work Done Through Outside Agency</u>	6,001,503.00	4,035,951.00			
8. <u>Depreciation :</u>					
(a) Machinery, Furniture &Equipment	42,389.00	54,246.00			
9. <u>Profit</u>	-	2,390,608.00			
TOTAL	16,509,764.00	20,548,320.00	TOTAL	16,509,764.00	20,548,320.00

Namit
Dealing Assistant

Alexis
O.S.D. 21/5/2019
University Press

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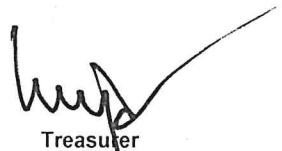
UNIVERSITY OF DELHI
 DELHI UNIVERSITY PRESS A/C NO. 10851295354
 RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2019

Receipts			Payments	Amount in ₹	
	Current Year	Previous Year		Current Year	Previous Year
<u>I Opening Balance</u>			<u>I Expenses</u>		
Bank Balance	1537189	3770136	Establishment Expenses	3570051	7428407
Deposit in Bank	----	----			
<u>II Receipts from Printing & Binding work</u>	11801768	12103022	<u>II Other Administrative Expenses</u>		
			Expenditure	9592588	6951623
<u>III Deductions\Recoveries</u>	1206346	3516406			
Festival Advance	----	6300	Festival Advance	----	5400
			Remittance	1164451	3476245
Earnest Money	----	3000			
			<u>III Closing Balance</u>		
			Bank Balance	218213	1537189
Total	14545303	19398864		14545303	19398864


 Dy. Registrar (Fin.)


 Joint Finance Officer


 Finance Officer


 Treasurer

UNIVERSITY OF DELHI
HALLS AND HOSTELS
BALANCE SHEET AS AT 31st MARCH, 2019

EC(4) dated 25/26.10.2019
Appendix-VIII
Resolution No. 52

SOURCE OF FUNDS	Current Year	Previous Year
COURPUS/CAPITAL FUND	316409334	281063732
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	48810145	46210352
CURRENT LIABILITIES & PROVISIONS	19274316	16895694
TOTAL	384493795	344169778
APPLICATION OF FUNDS		
Fixed Assets		
Tangible Assets	18092779	20615957
Intangible Assets	9740	9331
Capital Works-In-Progress	0	0
INVESTMENT FROM EARMARKED/ENDOWMENT FUNDS		
Long Term	0	0
Short Term	12753269	11928551
INVESTMENTS- OTHERS	74581662	57443772
CURRENT ASSETS	267281021	239296149
LOANS, ADVANCES & DEPOSITS	11829548	14930242
MISCELLANEOUS EXPENDITURE	(54224)	(54224)
TOTAL	384493795	344169778

Dy. Registrar (Fin.)

Joint Finance Officer

Finance Officer

Treasurer

Particulars	Amount in ₹	
	Current Year	Previous Year
(A) INCOME		
Academic Receipts	58949398	55866961
Grants/Subsidies	141784977	126457557
Income From Investment	18956006	15297355
Interest Earned	1648722	1709805
Other Income	55933570	49624023
Prior Period Income	0	0
Total (A)	277272673	248955701
(B) EXPENDITURE		
Staff Payments & Benefits (Establishment Expenses)	158610939	137592475
Academic Expenses	0	0
Administrative and General Expenses	67732899	65838607
Transportation Expenses	531863	580876
Repair & Maintenance	9213593	8137143
Finance Costs	355650	147136
Depreciation	5199543	6362887
Other Expenses	0	0
Prior Period Expenses	0	0
Total (B)	241644487	218659124
Excess of Income over Expenditure/ (Expenditure over Income) (A-B)	35628186	30296577
Balance being Surplus/(Deficit) carried to Capital Fund	35628186	30296577

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Dy. Registrar (Fin.)

Joint Finance Officer

Finance Officer

Treasurer

UNIVERSITY OF DELHI

HALLS AND HOSTELS

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31st MARCH 2019

Amount in ₹

Receipt	Current Year	Previous Year	Payment	Current Year	Previous year
I. Opening Balance			I. Expenses		
- Cash in Hand	163129	143310	(a) Establishment Expenses	158161911	137473819
- Bank Balance	63404134	92897226	(b) Academic Expenses	0	3986207
- Imprest	336061	10240104	(c) Administrative Expenses	65676872	66146409
- Deposit Account	216175292	144407997	(d) Transportation Expenses	545863	607266
			(e) Repairs & Maintenance Expenses	9071187	7774884
II. Other Bank Balances/FDRs	3797750	0	II. (a) Payments against Earmarked Fund	19262108	14204725
III. Grants Received	141931663	126258771	(b) Payment against Projects	0	81213
IV. Academic Receipts	53247743	48747364	III. Investments and Deposits made	8545263	7705401
V. Receipts against Earmarked/Endowment Funds	22406384	20653594	IV. Expenditure on Fixed Assets & Capital work-in-Progress	2869336	2909339
VI. Interest Received	3774672	2409349	V. Finance Charges	85514	61587
VII. Income from Investments	22173313	18888258	VI. Deposits and Advances	6550019	8359184
VIII. Other Income	61165799	51530453	VII. Other Payments	7199895	3240562
IX. Deposits and Advances	1316120	2391290	VIII. Closing Balances		
X. Any Other Receipts	13830066	14061497	- Cash in Hand	71275	163129
			- Bank Balance	136690466	63404134
			- Imprest	414581	336061
			- Deposit Account	188550304	216175292
			- TDS on FDR's Interest	27532	0
Total	603722126	532629213	Total	603722126	532629213

Dy. Registrar (Fin.)

Joint Finance Officer (61)

Finance Officer

Treasurer