

Govt. of NCT of Delhi
Delhi Technological University
(Formerly Delhi College of Engineering)
ShahbadDaulatpur; Bawana Road, Delhi-110042.

GFR 12-C [SEE RULE 239]

AUDITED UTILIZATION CERTIFICATE OF GRANT- IN- AID FOR THE FY 2023-24
(PERIOD FROM 01.04.2023 TO 31.03.2024)

SN	DETAILS	AMOUNT (IN RS.)
01	Un-spent amount of the FY 2021-22 (Opening balance for FY 2022-23)	NIL
02	GIA 1 st instalment released	14,00,00,000
03	GIA 2 nd instalment released	20,50,00,000
04	GIA 3 rd instalment released	10,25,00,000
	Total	44,75,00,000
05	Expenditure during the period 01.04.2023 to 31.03.2024	44,75,00,000
	SALARY- 30,00,00,000	
	GENERAL- 11,00,00,000	
	CAPITAL- 3,75,00,000	
	Un-spent amount of the FY 2023-24	NIL

Certified that out of Rs.44,75,00,000/- (GIA) of total fund i.e. un-spent balance of previous year (2022-23), GIA during the FY 2023-24 the DTU has utilized a sum of Rs.44,75,00,000/- during the period of 01.04.2023 to 31.03.2024 and NIL is remained unutilized as on 01.04.2024.

Certified that I have satisfied that the condition on which the GIA was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilizing for the purpose for which it was sanctioned.

Kind of checks exercised:

1. As per Delegation of Financial Powers, DTU
2. As per GFR-2017 provisions
3. As per existing R&P Rules

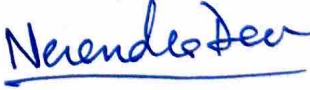

Ajay Kumar Gupta
Chartered Accountant




(Sr.A.O/ DDO)


(Sr. A.O)


(DCA)


(Controller of Accounts)


(Registrar, DTU)

DELHI TECHNOLOGICAL UNIVERSITY
BALANCE SHEET AS AT 31ST MARCH, 2024

	Schedule	As at 31-03-2024 (Rs)	As at 31-03-2023 (Rs)
SOURCES OF FUNDS			
CAPITAL FUND	1	6,047,040,692.79	5,418,387,821.09
CORPUS FUND	1A	519,726,856.00	485,226,572.00
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	2	4,723,100,471.87	3,550,072,979.21
CURRENT LIABILITIES AND PROVISIONS	3	102,270,905.00	90,340,505.38
TOTAL		11,392,138,925.66	9,544,027,877.68
APPLICATION OF FUNDS			
FIXED ASSETS	4		
Tangible Assets		3,640,722,354.34	3,700,043,373.34
Intangible Assets		32,204,209.39	39,196,744.34
Capital Work In Progress		111,531,994.00	97,222,865.00
INVESTMENTS	5		
Long Term (Earmarked Funds)		3,863,020,903.00	2,952,941,325.00
INVESTMENTS - OTHERS	6	2,190,496,789.00	1,210,626,925.00
CURRENT ASSETS	7	1,168,425,181.65	1,274,674,913.41
LOANS,ADVANCES AND DEPOSITS	8	385,737,494.28	269,321,731.59
TOTAL		11,392,138,925.66	9,544,027,877.68
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS	23		

For M.A.M & Associates
Chartered Accountants

Ajay Kumar Gupta

Ajay Kumar Gupta
(Partner)
M.No. 095390



For Delhi Technological University

(Signature)
(Sr. AO / DDO)

(Signature)
(Sr. AO)

(Signature)
(DCA)

(Signature)
(Controller of Finance)

(Signature)
(Registrar)

(Signature)
(Vice Chancellor)

Place : New Delhi


Dated : 5th September, 2024

DELHI TECHNOLOGICAL UNIVERSITY
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

	Schedule	2023-2024 (Rs)	2022-2023 (Rs)
INCOME			
Academic Receipts	9	1,984,853,131.86	1,836,103,018.83
Grant in Aid	10	410,000,000.00	410,000,000.00
Income From Investments	11	86,102,050.00	33,836,944.00
Interest Earned	12	-	-
Other Incomes	13	163,674,026.17	208,114,852.88
Prior Period Income	14	800,429.00	-
TOTAL (A)		2,645,429,637.03	2,488,054,815.71
EXPENDITURE			
Staff Payments & Benefits (Establishment Expenses)	15	1,077,203,860.00	1,061,343,661.00
Academic Expenses	16	151,771,280.00	140,746,866.00
Administrative and General Expenses	17	404,052,323.00	351,287,020.28
Transportation Expenses	18	314,787.00	157,361.00
Repair and Maintenance	19	225,674,037.02	143,411,749.00
Finance Costs	20	44,588.55	167,496.02
Depreciation	4	228,471,230.13	222,282,255.09
Other Expenses	21	-	-
Prior Period Expenses	22	-	24,610,559.00
TOTAL (B)		2,087,532,105.70	1,944,006,967.39
Balance being Excess of Income over Expenditure		557,897,531.33	544,047,848.32
Transfer To Retirement Benefits Fund		20,000,000.00	20,000,000.00
Building Fund		-	-
Balance Being Surplus/(Deficit) Carried To Capital Fund		537,897,531.33	524,047,848.32


SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS 23

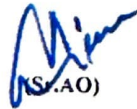
For M.A.M & Associates
Chartered Accountants


Ajay Kumar Gupta
(Partner)
M.No. 095390




For Delhi Technological University


(Sr. AO / DBO)


(Sr. AO)


(DCA)


(Controller of Finance)


(Registrar)


(Vice Chancellor)

Place : New Delhi
Dated : 5th September, 2024

DELHI TECHNOLOGICAL UNIVERSITY
RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

Amount in Rupees

RECEIPTS	2023-2024	2022-2023	PAYMENTS	2023-2024	2022-2023
I. Opening Balance			I. Payments		
a) Cash Balance	-	-	a) Establishment Expenses	1,07,72,03,860.00	1,06,13,43,661.00
b) Bank Balance			b) Academic Expenses	15,17,71,280.00	14,07,46,866.00
i. In Current accounts	88,76,16,736.96	1,06,02,79,622.04	c) Administrative Expenses	40,19,24,065.00	34,47,82,033.28
ii. In Deposit accounts	10,54,35,919.00	95,03,50,143.00	d) Transportation Expenses	3,14,787.00	1,57,361.00
iii. Saving accounts	28,16,22,257.45	19,30,71,618.58	e) Repair and Maintenance	22,56,74,037.02	14,34,11,749.00
			f) Finance Costs	44,588.55	1,67,496.02
			g) Prior Period Expenses	-	2,46,10,559.00
II. Grant Received			II. Payments against Earmarked / Endowment Fund	29,05,32,920.21	36,63,11,482.21
a) From Government of India	-	-			
b) From State Government					
(i) For Capital Expenditure	3,75,00,000.00	15,00,00,000.00			
(i) For Revenue Expenditure	41,00,00,000.00	41,00,00,000.00			
c) From Other sources (details)	-	-			
(Grants for capital & revenue exp / to be shown separately if available)					
III. Academic Receipts	1,98,48,53,131.86	1,83,61,03,018.83	III. Payment against Sponsored Projects/ Schemes	-	-
IV. Receipts against Earmarked / Endowment Funds	1,24,23,84,030.24	1,15,89,72,792.45	IV. Expenditure Out of Corpus Fund	-	-
V. Receipts against Corpus Fund	-	-	V. Investment and Deposits made		
			a) Out of Earmarked /Endowment Funds	3,84,04,60,591.00	2,75,17,56,512.00
			b) Out of own funds (Investments-Others)	3,70,07,52,111.00	1,21,06,26,925.00
VI. Receipts against Sponsored Fellowships and Scholarships	-	-	VI. Term Deposits with Scheduled Banks	-	-
VII. Interest on Investments from			VII. Expenditure on Fixed Assets and Capital Works - in - Progress		
a) Earmarked / Endowment funds	18,41,64,361.00	8,02,10,236.00	a) Fixed Assets out of Grant	8,44,49,466.18	18,20,51,425.54
b) Other Investments	5,69,72,579.00	1,21,03,925.00	b) Capital Works - in -Progress out of Grant	3,31,64,922.00	3,15,46,865.00
c) Corpus Fund	2,81,68,272.00	2,32,04,992.00	a) Fixed Assets out of NGF	4,73,72,123.00	13,22,74,059.00
			b) Capital Works - in -Progress out of NGF	-	1,90,98,923.00
VIII. Interest Received on			VIII. Other Payments including Statutory payments	34,24,51,462.72	31,66,32,525.41
a) Bank Deposits	30,29,580.00	-			
b) Loan and Advances	-	-			
c) Saving Bank Accounts	71,02,426.00	68,08,808.00			

IX. Term Deposits with Scheduled Banks encashed				IN. Refund of Grants		59,860,175.00
X. Investments encashed				X. Deposits and Advances	61,331,159.00	
a) Out of Earmarked / Endowment Funds	2,930,381,013.00	1,302,509,348.00		XI. Other Payments		
b) Out of own funds (Investments-Others)	2,738,615,931.00	386,415,725.00		XII. Closing Balance		
XI. Other Income (including Prior Period Income)				a) Cash in hand		887,616,736.96
XII. Deposits and Advances	49,478,486.50	40,316,318.00	449,706,983.97	a) Bank Balance	881,064,754.36	105,435,919.00
XIII. Miscellaneous Receipts including Statutory Receipts.	478,547,830.32			In Current accounts	287,360,427.29	281,622,257.45
XIV. Any other Receipts				In Saving accounts		
Total	11,425,872,554.33	8,060,053,530.87	11,425,872,554.33	Total	11,425,872,554.33	8,060,053,530.87



For M.A.M & Associates
Chartered Accountants

Ajay Kumar Gupta

Ajay Kumar Gupta
(Partner)
M.No. 095390

For Delhi Technological University

(Signature)
(Sr. AO / DDO)

(Signature)
(DC A)

(Signature)
(Vice Chancellor)

(Signature)
(Controller of Finance)

(Signature)
(Registrar)

Place : New Delhi
Dated : 5th September, 2024

DELHI TECHNOLOGICAL UNIVERSITY**SCHEDULE -1: CAPITAL FUND**

Particulars	Amount in Rupees	
	As at 31st March, 2024	As at 31st March, 2023
Balance at the beginning of the year	5,41,83,87,821.09	5,22,76,52,650.17
	-	-
	-	-
Add : Grants from UGC ,Govt of India and State Govt. to the extent utilized for capital expenditure	3,75,00,000.00	15,00,00,000.00
Add : Adjustments made in Various Earmarked Funds	(61,34,511.63)	(63,39,52,420.40)
Add: FDR omitted to be recorded earlier now recorded	1,77,33,684.00	-
Add: Purchased out of Facilities & Service Charges, Exam and student Welfare	4,74,00,291.00	15,13,72,982.00
Less: Interest on FDR charged earlier in excess now reversed	(57,44,123.00)	-
Less: Debit Balance of Liabilities written off	-	(26,149.00)
Less: TDS of NDTL wrongly credited to Miscellaneous receipts in 2019-2020 now recorded	-	(7,07,090.00)
Add: Assets recorded as per Audit Para	-	-
Add : Surplus Being Excess of Income Over Expenditure	53,78,97,531.33	52,40,47,848.32
Closing Balance at the End of the Year	6,04,70,40,692.79	5,41,83,87,821.09
Less : Deficit Being Excess of Expenditure Over Income	-	-
Closing Balance at the End of the Year	6,04,70,40,692.79	5,41,83,87,821.09

SCHEDULE -1A: CORPUS FUND

Particulars	Amount in Rupees	
	As at 31st March, 2024	As at 31st March, 2023
Balance at the beginning of the year	48,52,26,572.00	46,01,95,422.00
Add : Corpus Fund Donation	-	-
Add : Interest on Corpus Fund	2,06,50,793.00	1,72,83,925.00
Add : Interest Receivable on Corpus Fund	85,41,197.00	-
Add : Interest Accrued on Corpus Fund	53,08,294.00	77,47,225.00
Less: Capital Expenditure Done Out of Corpus Fund	-	-
Closing Balance at the End of the Year	51,97,26,856.00	48,52,26,572.00

Corpus Fund Balance is Represented By :

Fixed Deposits	50,17,71,595.00	47,35,16,801.00
Interest Accrued on FDR	53,08,294.00	77,47,225.00
Interest Receivable on Corpus Fund	85,41,197.00	-
Bank Balance	30,54,039.00	29,10,815.00
	51,86,75,125.00	48,41,74,841.00
Less: Transferred from Facilities and Charges Account	-	-
Less: TDS refund	10,51,731.00	10,51,731.00
Less: TDS/ Labour Cess Deducted paid from other accounts	-	-
	51,97,26,856.00	48,52,26,572.00

SCHEDULE -2: DESIGNATED/EARMARKED FUNDS

Amount in Rupees

Particulars	Fund Wise Breakup									
	Scholarship	Student	Examination	Sponsored Projects	Medals and Scholarships	Economically Weaker Section	University Research Development Fund	Retirement Benefits Fund		
A.										
a) Opening Balance	1,53,77,310.25	88,16,91,060.38	82,31,13,829.99	1,79,51,965.27	1,18,77,727.14	2,78,23,231.50	2,03,23,072.50	26,12,86,079.00		
b) Additions During the year	4,30,92,404.82	26,40,46,736.60	20,19,60,750.00	2,67,06,730.00	30,25,696.00	12,23,88,700.00	2,19,22,445.00	2,00,00,000.00		
c) Income from Investments made of the funds	-	3,80,15,084.00	3,45,58,296.00	-	2,36,783.00	-	-	93,00,217.00		
d) Accrued Interest on Investments/Advances	-	2,49,26,312.00	2,42,02,887.00	-	52,989.00	-	10,79,828.00	21,91,448.00		
e) Interest on Saving Bank Account	4,54,235.00	1,94,264.00	-	5,29,095.00	1,86,027.00	-	-	1,65,827.00		
Total (A)	5,89,23,950.07	1,20,88,73,456.98	1,08,38,35,762.99	4,51,87,790.27	1,53,79,222.14	15,02,11,931.50	4,33,25,345.50	29,29,43,571.00		
B.										
Expenditure Towards Objectives of Funds										
i) Capital Expenditure	-	-	-	-	-	-	-	-		
ii) Revenue Expenditure	4,88,22,178.00	7,20,56,565.00	2,97,68,915.72	2,17,52,738.00	24,76,252.00	826.00	649.00	18,00,000.00		
iii) Fees Waiver To Students	-	-	-	-	-	-	-	-		
Adjustments	-	(59,11,896.40)	(22,23,454.00)	(14,78,233.00)	-	1,43,200.00	-	2,39,44,108.00		
Total (B)	4,88,22,178.00	6,61,44,668.60	2,75,45,461.72	2,02,74,505.00	24,76,252.00	1,44,026.00	649.00	2,57,44,108.00		
Closing Balance at the End of the Year (A-B)	1,01,01,772.07	1,14,27,28,788.38	1,05,62,90,301.27	2,49,13,285.27	1,29,02,970.14	15,00,67,905.50	4,33,24,696.50	26,71,99,463.00		
Represented By										
Cash and Bank Balances	1,01,01,772.07	8,14,61,005.38	5,80,19,970.27	2,49,08,285.27	3,49,981.14	15,00,67,905.50	2,22,44,868.50	2,42,08,026.00		
Investments	-	1,02,77,87,641.00	96,55,26,247.00	-	1,25,00,000.00	-	2,00,00,000.00	24,07,99,989.00		
T.D.S	-	12,633.00	-	5,000.00	-	-	-	-		
Interest Receivable		85,41,197.00	85,41,197.00							
Interest Accrued But Not Due	-	2,49,26,312.00	2,42,02,887.00	-	52,989.00	-	10,79,828.00	21,91,448.00		
Total	1,01,01,772.07	1,14,27,28,788.38	1,05,62,90,301.27	2,49,13,285.27	1,29,02,970.14	15,00,67,905.50	4,33,24,696.50	26,71,99,463.00		

Amount in Rupees

Particulars	Fund Wise Breakup							As At 31st March 2024	As At 31st March 2023
	Consultancy	Innovation	AICTE Scholarship	Development	Facilities and Services	Quality Improvement Programme			
A.									
a) Opening Balance	38,24,05,326.70	29,91,080.00	8,24,72,644.00	16,43,41,127.50	85,74,45,205.48	9,73,319.50	3,55,00,72,979.21	2,11,25,42,845.57	
b) Additions During the year	13,05,84,943.82	1,38,624.00	-	-	42,85,17,000.00	-	1,26,23,84,030.24	1,17,89,72,792.45	
c) Income from Investments made of the funds	1,51,68,655.00	-	35,40,355.00	1,07,08,761.00	3,23,52,051.00	-	14,38,80,202.00	6,16,43,472.00	
d) Accrued Interest on Investments/Advances	47,19,730.00	-	23,22,015.00	19,40,582.00	3,23,86,895.00	-	9,38,22,686.00	7,67,13,280.00	
e) Interest on Saving Bank Account	29,91,390.00	81,483.00	1,10,350.00	-	-	26,603.00	47,39,274.00	39,32,633.00	
Total (A)	53,58,70,045.52	32,11,187.00	8,84,45,364.00	17,69,90,470.50	1,35,07,01,151.48	9,99,922.50	5,05,48,99,171.45	3,43,38,05,023.02	
B.									
Expenditure Towards Objectives of Funds									
i) Capital Expenditure	-	-	-	-	4,74,00,291.00	-	4,74,00,291.00	15,13,72,982.00	
ii) Revenue Expenditure	6,73,00,777.49	-	-	6,49.00	4,65,53,370.00	-	29,05,32,920.21	36,63,11,482.21	
Adjustments	(2,11,12,189.23)	1,38,624.00	-	1.00	3,65,328.00	-	(61,34,511.63)	(63,39,52,420.40)	
Total (B)	4,61,88,588.26	1,38,624.00	-	650.00	9,43,18,989.00	-	33,17,98,699.58	(11,62,67,956.19)	
Closing Balance at the End of the Year (A-B)	48,96,81,457.26	30,72,563.00	8,84,45,364.00	17,69,89,820.50	1,25,63,82,162.48	9,99,922.50	4,72,31,00,471.87	3,55,00,72,979.21	
Represented By									
Cash and Bank Balances	20,08,88,341.26	30,72,563.00	52,94,349.00	76,737.50	13,94,67,826.48	9,99,922.50	72,11,61,553.87	50,48,49,221.21	
Investments	27,01,04,832.00	-	8,08,29,000.00	16,64,31,304.00	1,07,90,41,890.00	-	3,86,30,20,903.00	2,95,29,41,325.00	
Interest Receivable	70,69,344.00	-	-	85,41,197.00	54,83,051.00	-	3,81,75,986.00	-	
TDS	68,99,210.00	-	-	-	2,500.00	-	69,19,343.00	77,52,179.00	
Interest Accrued But Not Due	47,19,730.00	-	23,22,015.00	19,40,582.00	3,23,86,895.00	-	9,38,22,686.00	8,45,30,254.00	
Total	48,96,81,457.26	30,72,563.00	8,84,45,364.00	17,69,89,820.50	1,25,63,82,162.48	9,99,922.50	4,72,31,00,471.87	3,55,00,72,979.21	

SCHEDULE -2A: EARMARKED FUNDS

I	2	Opening Balance		Additions During The Year		Total		Expenditure on the object during the year	Adjustment During The Year	Closing Balance		Total (11+12)
		3	4	5	6	7 = (3+5)	8 = (4+6)			9	10	
Str. No.	Name of The Earmarked Fund	Earmarked	Accumulated Interest	Earmarked	Interest	Earmarked	Accumulated Interest			Earmarked	Accumulated Interest	
1	Scholarship	1,33,24,201.25	20,53,109.00	4,30,92,404.82	4,54,235.00	5,64,16,606.07	25,07,344.00	4,88,22,178.00	-	75,94,428.07	25,07,344.00	1,01,01,772.07
2	Student	77,68,85,917.38	10,48,05,143.00	26,40,46,736.60	6,31,35,660.00	1,04,09,32,665.98	16,79,40,803.00	7,20,56,565.00	(59,11,896.40)	97,47,87,985.38	16,79,40,803.00	1,14,27,28,788.38
3	Examination	73,67,53,504.99	8,63,60,325.00	20,19,60,750.00	5,87,61,183.00	93,87,14,254.99	14,51,21,508.00	2,97,68,915.72	(22,23,454.00)	91,11,68,793.27	14,51,21,508.00	1,05,62,90,301.27
4	Sponsored Projects	1,41,86,488.27	37,65,477.00	2,67,06,730.00	5,29,095.00	4,08,93,218.27	42,94,572.00	2,17,52,738.00	(14,78,233.00)	2,06,18,713.27	42,94,572.00	2,49,13,285.27
5	Medals and Scholarships	1,06,62,617.14	12,15,110.00	50,25,696.00	4,75,799.00	1,56,86,313.14	16,90,909.00	24,76,252.00	-	1,12,12,061.14	16,90,909.00	1,29,02,970.14
6	Retirement Benefits Fund	2,38,45,607.00	2,28,28,472.00	2,00,00,000.00	1,16,57,492.00	25,84,57,607.00	3,44,85,964.00	18,00,000.00	2,39,44,108.00	23,27,13,499.00	3,44,85,964.00	26,71,99,463.00
7	University Research Development Fund	1,82,28,671.50	20,94,401.00	2,19,22,445.00	10,79,928.00	4,01,51,116.50	31,74,229.00	649.00	-	4,01,50,467.50	31,74,229.00	4,33,24,696.50
8	Economically Weaker Section	2,78,23,231.50	-	12,23,88,700.00	-	15,02,11,931.50	-	826.00	1,43,200.00	15,00,67,908.50	-	15,00,67,908.50
9	Consultancy	3,10,9,38,751.70	7,14,66,575.00	13,05,84,943.82	2,28,79,775.00	44,15,23,695.52	9,43,46,350.00	6,73,00,777.49	(21,12,189.23)	39,53,35,107.26	9,43,46,350.00	48,96,81,457.26
10	Innovation	20,43,974.00	9,47,106.00	1,38,624.00	81,483.00	21,82,598.00	10,28,589.00	10,28,589.00	1,38,624.00	20,43,974.00	10,28,589.00	30,72,563.00
11	AICTE Scholarship	4,86,31,826.00	3,38,40,818.00	-	59,72,720.00	4,86,31,826.00	3,98,13,538.00	-	-	4,86,31,826.00	3,98,13,538.00	8,84,45,364.00
12	Development	9,26,13,354.50	7,17,27,773.00	-	1,26,49,343.00	9,26,13,354.50	8,43,77,116.00	649.00	1.00	9,26,12,704.50	8,43,77,116.00	17,69,89,820.50
13	Facilities and Services	76,23,94,877.48	9,50,50,238.00	42,85,17,000.00	6,47,58,946.00	1,19,09,11,877.48	15,97,89,274.00	9,49,53,661.00	3,65,328.00	1,09,05,92,888.48	15,97,89,274.00	1,25,63,82,162.48
14	Quality Improvement Programme	8,50,901.50	1,22,418.00	-	26,609.00	8,50,901.50	1,49,021.00	-	-	8,50,901.50	1,49,021.00	9,99,922.50
	Total	3,05,37,95,924.21	49,62,77,055.00	1,26,23,84,030.24	24,24,42,162.00	4,31,61,79,954.45	73,87,19,217.00	33,79,33,211.21	(61,34,511.63)	3,98,43,81,254.87	73,87,19,217.00	4,72,31,00,471.87

SCHEDULE -3: CURRENT LIABILITIES AND PROVISIONS

Amount in Rupees

Particulars	As at 31st	As at 31st
	March, 2024	March, 2023
A. CURRENT LIABILITIES		
1. Employees Welfare Fund	22,50,062.00	11,51,439.00
2. Deposits from Students	4,45,28,446.00	4,46,30,446.00
3. Sundry Creditors	-	-
a) For Goods and Services	-	-
b) For Others	-	-
4. Deposits-Others	-	-
5. Statutory Liabilities	-	-
a) Overdue		
b) Others	49,73,543.00	63,24,190.00
6. Other Current Liabilities	-	-
a) Salaries	-	-
b) Receipts Against Sponsored Projects	-	-
c) Receipts Against Sponsored Fellowships & Scholarships	-	-
d) Unutilised Grants	-	-
e) Grants In Advance	-	-
f) Other Funds	-	-
g) Other Liabilities	5,05,18,854.00	3,82,34,430.38
Total (A)	10,22,70,905.00	9,03,40,505.38
B. PROVISIONS		
1. For Taxation	-	-
2. Gratuity	-	-
3. Superannuation Pension	-	-
4. Accumulated leave Encashment	-	-
5. Trade Warranties/Claims	-	-
6. Others	-	-
Total (B)	-	-
Total (A+B)	10,22,70,905.00	9,03,40,505.38

SCHEDULE -3A: UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS

Amount in Rupees

Particulars	As at 31st March, 2024	As at 31st March, 2023
A. Plan Grants : Government of Delhi		
Balance Brought Forward	-	-
Grants Received for Capital Expenditure	3,75,00,000.00	15,00,00,000.00
Less: Utilized For Capital Expenditure	3,75,00,000.00	15,00,00,000.00
Total (a)	-	-
Grants Received for Revenue Expenditure	41,00,00,000.00	41,00,00,000.00
Less: Utilized For Revenue Expenditure	41,00,00,000.00	41,00,00,000.00
Total (b)	-	-
Unutilized Carried Forward (a-b)	-	-
B. Plan Grants : UGC		
Balance Brought Forward	-	-
Add: Receipts during the year	-	-
Total (c)	-	-
Less: Refunds		
Less: Utilized For Revenue Expenditure	-	-
Less: Utilized For Capital Expenditure	-	-
Total (d)	-	-
Unutilized Carried Forward (c-d)	-	-
C. Non Plan Grants : UGC		
Balance Brought Forward	-	-
Add: Receipts during the year	-	-
Total (e)	-	-
Less: Refunds		
Less: Utilized For Revenue Expenditure	-	-
Less: Utilized For Capital Expenditure	-	-
Total (f)	-	-
Unutilized Carried Forward (e-f)	-	-
D. Grants from State Government		
Balance Brought Forward	-	-
Add: Receipts during the year	-	-
Total (g)	-	-
Less: Refunds		
Less: Utilized For Revenue Expenditure	-	-
Less: Utilized For Capital Expenditure	-	-
Total (h)	-	-
Unutilized Carried Forward (g-h)	-	-
Grand Total (A+B+C+D)	-	-

SCHEDULE NO.4 FIXED ASSETS

S. No	Assets Head	Gross Block				Depreciation				Net Block		
		Op Balance	Additions During The Year	Additions As Per Audit Para	Deductions	CL Balance	Dep on Opening Balance	Depreciation for the Year 2023-2024	Additional/Excess Depreciation charged	Total Depreciation	31-03-2024	31-03-2023
1	Land	-	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-	-
3	Building	3,13,82,73,317.00	5,48,59,419.00	-	-	3,19,31,32,736.00	31,28,58,703.00	6,38,62,655.00	-	37,67,21,358.00	2,81,64,11,378.00	2,82,54,14,614.00
4	Road & Bridges	-	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	-	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and Equip	-	96,46,319.00	-	-	96,46,319.00	-	-	-	4,82,316.00	91,64,003.00	-
8	Plant & Machinery	98,31,10,923.37	3,57,46,463.00	-	-	1,01,88,57,386.37	43,30,32,953.00	4,86,08,489.00	-	48,16,41,442.00	53,72,15,944.37	55,00,77,970.37
9	Scientific & Laboratory Equipmt	27,67,36,578.00	61,16,699.00	-	-	28,28,53,277.00	20,14,201.00	40,14,201.00	-	26,56,24,545.00	1,72,28,732.00	1,31,26,234.00
10	Office Equipment	6,34,30,084.00	95,08,671.00	-	-	7,29,38,755.00	2,84,36,833.00	48,58,896.00	-	3,32,95,729.00	3,96,43,026.00	3,49,93,251.00
11	Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-	-
12	Computers & Peripherals	50,18,73,842.00	20,82,026.00	-	-	50,39,55,868.00	36,84,39,589.00	5,60,04,133.00	-	42,44,43,722.00	7,95,12,146.00	13,34,34,253.00
13	Furniture, Fixtures & Fittings	28,52,58,223.00	1,56,87,601.00	-	-	29,89,45,824.00	15,60,57,567.00	1,49,89,299.00	-	17,10,46,866.00	12,78,98,958.00	12,72,00,656.00
14	Vehicles	25,90,734.00	4,62,550.00	-	-	30,53,284.00	20,30,637.00	1,58,275.00	-	21,88,912.00	8,64,372.00	5,60,097.00
15	Lib. Books & Scientific. Journals	2,60,69,546.97	60,206.00	-	-	2,61,29,752.97	1,08,48,008.00	26,12,971.00	-	1,34,60,979.00	1,26,68,773.97	1,52,21,538.97
16	Printers	36,899.00	1,34,552.00	-	-	1,71,451.00	22,140.00	34,290.00	-	56,430.00	1,15,021.00	14,759.00
	Total (A)	5,27,53,80,147.34	13,43,04,506.00	-	-	5,40,96,84,653.34	1,57,53,36,774.00	19,36,25,525.00	-	1,76,89,62,299.00	3,64,07,22,354.34	3,70,00,43,373.34
17	Capital Work in Progress (B)	9,72,22,865.00	3,31,64,922.00	-	1,88,55,793.00	11,15,31,994.00	-	-	-	-	11,15,31,994.00	9,72,22,865.00
S. No	Intangible Assts	Op Balance	Additions	Additions of Assets As Per Audit Para	Deductions	CL Balance	Dep on Opening Balance	Amortization for the Year	Additional/Excess Amortization charged	Total Amortization /Adjustment	31-03-2024	31-03-2023
18	Computer Software	-	-	-	-	-	-	-	-	-	-	-
19	E - Journals	19,01,92,812.52	2,78,53,170.18	-	-	21,80,45,982.70	15,09,96,068.18	3,48,45,705.13	-	18,58,41,773.31	3,22,04,209.39	3,91,96,744.34
20	Patents	-	-	-	-	-	-	-	-	-	-	-
	Total (C)	19,01,92,812.52	2,78,53,170.18	-	-	21,80,45,982.70	15,09,96,068.18	3,48,45,705.13	-	18,58,41,773.31	3,22,04,209.39	3,91,96,744.34
	Grand Total (A + B + C)	5,56,27,95,824.86	19,53,22,598.18	-	1,88,55,793.00	5,73,92,62,630.04	1,72,63,32,842.18	22,84,71,230.13	-	1,95,48,04,072.31	3,78,44,58,557.73	3,83,64,62,982.68

SCHEDULE 5 : INVESTMENTS

		Amount in Rupees	
		As at 31st March, 2024	As at 31st March, 2023
1	In Central Government Securities	-	-
2	In State Government Securities	-	-
3	Other approved Securities	-	-
4	Shares	-	-
5	Debentures and Bonds	-	-
6	Term Deposits with Banks in Earmarked Funds	3,86,30,20,903.00	2,95,29,41,325.00
7	Other (to be specified)	-	-
Total		3,86,30,20,903.00	2,95,29,41,325.00

SCHEDULE 6 : INVESTMENTS - OTHERS

		Amount in Rupees	
		As at 31st March, 2024	As at 31st March, 2023
1	In Central Government Securities	-	-
2	In State Government Securities	-	-
3	Other approved Securities	-	-
4	Shares	-	-
5	Debentures and Bonds	-	-
6	Term Deposit With Banks		
	a) Corpus Fund	50,17,71,595.00	47,35,16,801.00
	b) Others	1,68,87,25,194.00	73,71,10,124.00
Total		2,19,04,96,789.00	1,21,06,26,925.00

SCHEDULE 7 : CURRENT ASSETS

	Amount in Rupees	
	As at 31st March, 2024	As at 31st March, 2023
1. Stock :		
a) Stores and Spares	-	-
b) Loose Tools	-	-
c) Publications	-	-
d) Laboratory chemicals, consumables and glass ware	-	-
e) Building Material	-	-
f) Electrical Material	-	-
g) Stationery	-	-
h) Water supply material	-	-
2. Sundry Debtors :		
a) Debts Outstanding for a period exceeding six months	-	-
b) Others	-	-
3. Cash and Bank Balances		
a) With Scheduled Banks :		
- In Current Acconts (Annexure A)	88,10,64,754.36	88,76,16,736.96
- In Term deposit Accounts	-	10,54,35,919.00
- In Saving Accounts (Annexure A)	28,73,60,427.29	28,16,22,257.45
b) With non - Scheduled Banks :	-	-
- In Term deposit Accounts	-	-
- In Saving Accounts	-	-
4. Post Office - Savinngs Account	-	-
<u>TOTAL</u>	1,16,84,25,181.65	1,27,46,74,913.41

SCHEDULE 8 : LOANS, ADVANCES & DEPOSITS

	Amount in Rupees	
	As at 31st March, 2024	As at 31st March, 2023
1. Advances to employees : (Non - interest bearing)		
a) Salary	-	-
b) Festival	-	-
c) Medical Advance	-	-
d) Other (to be specified)	-	-
2. Long Term Advances to employees : (Interest bearing)		
a) Vehicle Loan	-	-
b) Home Loan	-	-
c) Other (to be specified)	-	-
3. Advances and other amount recoverable in cash or in kind or for value to be received :		
a) On Capital Account	-	-
b) to Suppliers	-	-
c) Others	3,94,99,302.50	2,76,71,363.59
4. Prepaid Expenses	-	-
a) Insurance	-	-
b) Others	1,34,74,945.00	1,14,80,294.00
5. Deposits		
a) Telephone	-	-
b) Lease Rent	-	-
c) Electricity	6,87,000.00	6,87,000.00
d) AICTE, if applicable	-	-
e) Other (to be specified)	-	-
6. Income Accrued :		
a) On Investment from Earmarked / Endowment Funds	9,38,22,686.00	8,45,30,254.00
b) On Investment - Others	5,30,85,065.00	3,04,31,096.00
c) On Loans and Advances	-	-
d) Other (includes income due unrealized)	17,15,92,825.32	10,15,29,755.00
6. Other - Current assets receivable from UGC / sponsored projects	-	-
a) Debit balances in Sponsored Projects	-	-
b) Debit balances in Sponsored Fellowships & Scholarships	-	-
c) Grant receivable	-	-
d) Other Receivables from UGC	-	-
7. Claims Receivable	-	-
Tax Deducted at Source/Tax Collected at Source	1,35,75,670.46	1,29,91,969.00
TOTAL	38,57,37,494.28	26,93,21,731.59

SCHEDULE 9 : ACADEMIC RECEIPTS

Amount in Rupees

		As at 31st March, 2024	As at 31st March, 2023
FEES FROM STUDENTS			
1	Tuition fee	1,94,31,20,557.86	1,80,65,73,484.83
2	Admission fee	-	-
3	Project/Thesis Fees	-	-
4	Library Admission fee	-	-
5	Laboratory fee	-	-
6	Art & Craft fee	-	-
7	Registration fee	-	-
8	Syllabus fee	-	-
Total (A)		1,94,31,20,557.86	1,80,65,73,484.83
Examinations			
1	Admission test fee		
2	Annual Examination fee	-	-
3	Mark sheet, certificate fee	-	-
4	Entrance examination fee	-	-
Total (B)		-	-
Other Fees			
1	Identity card fee	-	-
2	Fine / Miscellaneous fee	40,08,137.00	37,38,767.00
3	Facilities and Service Charges	-	-
4	Transportation fee	-	-
5	Hostel fee	2,04,000.00	-
Total (C)		42,12,137.00	37,38,767.00
Sale of Publications			
1	Sale of Application forms	1,21,75,402.00	77,39,577.00
2	Sale of syllabus and Question Paper, etc.	-	-
3	Sale of prospectus including admission forms	-	-
Total (D)		1,21,75,402.00	77,39,577.00
Other Academic Receipts			
1	Registration fee for workshops, programmes	-	-
2	University Share of Academic Fees from Joint Admission Council	2,53,45,035.00	1,80,51,190.00
Total (E)		2,53,45,035.00	1,80,51,190.00
GRAND TOTAL (A + B + C + D + E)		1,98,48,53,131.86	1,83,61,03,018.83

SCHEDULE 10 - GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Particulars	Plan			Total Plan	Non Plan UGC	As at 31st March, 2024	As at 31st March, 2023
	Govt. of Delhi	UGC					
		Plan	Specific Schemes				
Balance B/F	-	-	-	-	-	-	-
Add : Receipts during the year	44,75,00,000.00	-	-	44,75,00,000.00	-	44,75,00,000.00	56,00,00,000.00
Total	44,75,00,000.00	-	-	44,75,00,000.00	-	44,75,00,000.00	56,00,00,000.00
Less : Refund to UGC	-	-	-	-	-	-	-
Balance B/F	44,75,00,000.00	-	-	44,75,00,000.00	-	44,75,00,000.00	56,00,00,000.00
Less : Utilised for Capital expenditure (A)	3,75,00,000.00	-	-	3,75,00,000.00	-	3,75,00,000.00	15,00,00,000.00
Balance	41,00,00,000.00	-	-	41,00,00,000.00	-	41,00,00,000.00	41,00,00,000.00
Less : Utilised for Revenue Expenditure (B)	41,00,00,000.00	-	-	41,00,00,000.00	-	41,00,00,000.00	41,00,00,000.00
Balance C/F (C)	-	-	-	-	-	-	-

Amount in Rupees

SCHEDULE 11 - INCOME FROM INVESTMENTS

Particulars	Amount in Rupees			
	Earmarked Fund		Other Investments	
	As at 31st March, 2024	As at 31st March, 2023	As at 31st March, 2024	As at 31st March, 2023
I. Interest				
a. On Government Securities	-	-	-	-
b. Other Bonds / Debentures	-	-	-	-
2. Interest on Term Deposits	14,38,80,202.00	6,16,43,472.00	6,33,60,714.00	2,55,60,823.00
3. Income accrued but not due on Term Deposits	9,38,22,686.00	7,67,13,280.00	5,22,84,636.00	3,04,31,096.00
4. Interest on Saving Bank Accounts	47,39,274.00	39,32,633.00	23,63,152.00	28,76,175.00
5. Others (Interest on late Payment)		-	25,93,832.00	-
Total	24,24,42,162.00	14,22,89,385.00	12,06,02,334.00	5,88,68,094.00
Transferred to Earmarked Funds/CPF/Corpus Fund	24,24,42,162.00	14,22,89,385.00	3,45,00,284.00	2,50,31,150.00
Balance	-	-	8,61,02,050.00	3,38,36,944.00

SCHEDULE 12 : INTEREST EARNED

	Particulars	Amount in Rupees	
		As at 31st March, 2024	As at 31st March, 2023
1	On Saving Accounts with scheduled banks	-	-
2	On Loans		
	a. Employees / Staff	-	-
	b. Others	-	-
3	On Debtors and Other Receivables	-	-
	TOTAL	-	-

SCHEDULE 13 - OTHER INCOME

- Items of Material amounts included In Miscellaneous Income should be separately disclosed.

	Amount in Rupees		
	As at 31st March, 2024	As at 31st March, 2023	
A. Income from Land & Buildings			
1	Hostel Room Rent	10,70,69,977.52	12,34,35,813.00
2	Licence fee	1,50,64,298.86	47,33,605.00
3	Canteen Rent	-	19,56,605.00
4	Electricity and Water Charges recovered	1,30,92,291.83	1,92,58,152.98
5	Guest House Charges	1,17,521.00	1,72,563.00
6	Garage Charges	33,257.00	2,04,096.00
7	Rent (Others)	64,98,129.34	31,44,426.88
	Total	14,18,75,475.55	152905261.86
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 fetes	-	-
	Less: Direct expenditure incurred on the fetes	-	-
3	Gross Receipts from educational tours	-	-
	Less:Direct expenditure incurred on the tours	-	-
4	Other (to be specified and separately disclosed)	-	-
	Total	-	-

C. Other			
1	Income from consultancy	1,27,096.00	32,377.00
2	RTI fees	-	56.00
3	Sale of application form (recruitment)	-	-
4	Misc. Receipts (Sale of tender form, waste paper, etc.)	-	-
5	Profit on Sale / disposal of Assets	-	-
	a) Owned assets	-	-
	b) Assets received free of cost	-	-
6	Grants / Donations from Institutions, Welfare Bodies and International Organizations	-	-
7	Tender Fees	-	-
8	Scrap Sales	24,28,118.98	51,50,762.11
9	Subscription from Alumnnies	57,39,910.46	3,45,90,188.87
10	Miscellaneous Receipts	1,35,03,425.18	1,54,36,207.04
	Total	2,17,98,550.62	5,52,09,591.02
	GRAND TOTAL (A + B + C + D)	16,36,74,026.17	20,81,14,852.88

SCHEDULE 14 - PRIOR PERIOD INCOME

	Particulars	Amount in Rupees	
		As at 31st March, 2024	As at 31st March, 2023
1	Academic Receipts	-	-
2	Income from Investments	8,00,429.00	-
3	Interest earned	-	-
4	Other Income	-	-
5	Water charges recovered	-	-
	Total	8,00,429.00	-

SCHEDULE 15 - STAFF PAYMENT & BENEFITS (ESTABLISHMENT EXPENSES)

		Amount in Rupees	
		As at 31st March, 2024	As at 31st March, 2023
		Plan	Plan
a)	Salaries and Wages	91,61,74,716	91,40,58,943
b)	Contribution to Provident Fund	25,00,464	41,60,727
c)	Contribution to Other Fund (specify)	6,05,00,986	5,83,95,721
d)	LTC Expenses	48,06,773	47,26,656
e)	Medical Expenses	1,67,16,057	1,20,67,242
f)	Leave Salary and Pension Contribution	27,37,749	18,38,237
g)	Professional Development Fund	37,93,562	15,12,553
h)	Remuneration for Coaching/Evening Classes	6,99,73,553	6,45,83,582
	Total	1,07,72,03,860	1,06,13,43,661

SCHEDULE 16 - ACADEMIC EXPENSES

Amount in Rupees

		As at 31st March, 2024	As at 31st March, 2023
a)	Laboratory expenses	2,57,43,889.00	1,18,07,288.00
b)	Expenses on Seminars / Workshops	44,01,952.00	33,41,552.00
c)	Admission expenses	-	-
d)	Scholarship & Stipend to PG and Research Scholars	12,16,25,439.00	12,55,98,026.00
			-
	TOTAL	15,17,71,280.00	14,07,46,866.00

SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES

Amount in Rupees

		As at 31st March, 2024	As at 31st March, 2023
A	Infrastructure		
a)	Electricity and power	11,91,26,215.00	10,00,90,519.00
b)	Water Charges	63,34,390.00	1,10,42,293.00
B	Communication		
c)	Telephone and Fax Charges	7,11,220.00	6,46,143.00
d)	Internet Charges	51,31,600.00	23,25,083.00
C	Others		
e)	Printing and Stationery	63,48,535.00	1,22,04,674.00
f)	Honorarium Expenses	13,46,338.00	20,54,630.00
g)	Domestic Travelling and Conveyance Expenses	3,66,166.00	10,23,685.00
h)	Foreign Travelling Expenses	-	-
i)	Professional Charges	53,75,434.00	40,06,979.00
j)	Advertisement and Publicity	40,05,124.00	41,79,317.00
k)	Magazines & Journals	4,32,160.00	2,32,215.00
l)	Purchase of Consumables for IT	-	-
m)	Petrol and Fuel Charges	9,00,410.00	9,16,084.00
n)	Security Charges	8,52,63,862.00	7,12,73,105.00
o)	Salary and Wages to Outsourced Manpower	11,20,41,834.00	10,83,20,188.00
p)	Rates and Taxes	1,74,80,446.00	60,62,920.00
q)	Reimbursement of Mobile, Internet and Newspaper Expenses	53,09,437.00	10,87,388.00
r)	Miscellaneous Expenses	3,38,79,152.00	2,58,21,797.28
	TOTAL	40,40,52,323.00	35,12,87,020.28

SCHEDULE 18 - TRANSPORTATION EXPENSES

Amount in Rupees

Particulars		As at 31st March, 2024	As at 31st March, 2023
1	Vehicles (owned by institution)	-	-
	a) Running Expenses	-	-
	b) Repair and maintenance	3,14,787.00	1,57,361.00
	c) Insurance expenses	-	-
2	Vehicles taken on rent / lease	-	-
	e) Rent / Lease expenses	-	-
3	Vehicle (Taxi) hiring expenses	-	-
TOTAL		3,14,787.00	1,57,361.00

SCHEDULE 19 - REPAIR & MAINTENANCE

Amount in Rupees

Particulars		As at 31st March, 2024	As at 31st March, 2023
a)	Buildings	13,21,19,903.02	10,49,56,819.00
b)	Furniture & Fixtures	-	-
c)	Plant & Machinery	-	-
d)	Office Equipment	1,27,50,238.00	59,93,666.00
e)	Computers	-	-
f)	Laboratory & Scientific equipment	-	-
g)	Audio Visual equipment	-	-
h)	Sanitation- Maintenance of DTU Campus	4,71,61,828.00	1,72,92,357.00
i)	Book Binding charges	-	-
j)	Gardening	3,36,42,068.00	1,51,68,907.00
k)	Estate Maintenance	-	-
l)	Others (specify)	-	-
TOTAL		22,56,74,037.02	14,34,11,749.00

SCHEDULE 20 - FINANCE COSTS

Amount in Rupees

Particulars		As at 31st March, 2024	As at 31st March, 2023
a)	Bank Charges	44,588.55	1,67,496.02
b)	Others (specify)	-	-
TOTAL		44,588.55	1,67,496.02

SCHEDULE 21 - OTHER EXPENSES

Amount in Rupees

Particulars		As at 31st March, 2024	As at 31st March, 2023
a)	Provision for Bad and doubtful Debts/ Advances	-	-
b)	Irrecoverable Balance Written - off	-	-
c)	Grants / Subsidies to other institutions / organizations	-	-
e)	Other Expenses	-	-
TOTAL		-	-

SCHEDULE 22 - PRIOR PERIOD EXPENSES

Amount in Rupees

Particulars		As at 31st March, 2024	As at 31st March, 2023
1	Establishment expenses	-	-
2	Academic expenses	-	-
3	Administrative expenses	-	-
4	Water Expenses	-	1,85,79,492.00
5	Electricity Expenses	-	60,31,067.00
6	Other (specify)	-	-
TOTAL		-	2,46,10,559.00

SCHEDULE :- 23
SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

1 BASIS FOR PREPARATION OF ACCOUNTS

The accounts are prepared under the Historical Cost Convention unless otherwise stated and generally on the Accrual basis.

2 REVENUE RECOGNITION

2.1 Fees from Students , Sale of Admission Forms, Royalty , Hostel Rent ,Interest on Saving Bank and other receipts are accounted on cash basis.

2.2 Interest on Investments are accounted on accrual basis.

2.3 Interest on interest bearing advances to staff for House Building, Purchase of Vehicles and Computers is accounted on cash basis every year, though the actual recovery of interest starts after the full repayment of the Principal.

3 FIXED ASSETS AND DEPRECIATION

3.1 Fixed assets are stated at cost of acquisition including inward freight, duties and taxes incidental and direct expenses related to acquisition, installation and commissioning.

3.2 Fixed asstes are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Straightline method, at the following rates :

Tangible Assets :

1	Land	0%
2	Site Development	0%
3	Buildings	2%
4	Road & Bridges	2%
5	Tube Wells & Water Supply	2%
6	Sewerage & Drainage	2%
7	Electrical Installation and Equipment	5%
8	Plant & Machinery	5%
9	Scientific & Laboratory Equipment	8%
10	Office Equipment	7.5%
11	Audio Visual Equipment	7.5%
12	Computers & Peripherals	20%
13	Furniture, Fixtures & Fittings	7.5%
14	Vehicles	10%
15	Library Books	10%
16	E Journals	40%

3.3 Depreciation is provided for the whole year on additions during the year.

3.4 During the year 2023-2024, the university has purchased assets worth Rs 11,76,14,388.18 out of Grant in Aid and assets worth Rs 4,73,72,123 out of NGF . During the year, prepaid Journals amounting to Rs 1,14,80,294 as on 1st April 2023 has been capitalised. During the year 2023-2024, the university has capitalised Rs 1,88,55,793 out of capital Work in Progress as on 1st April, 2023.

4 **STOCKS** : Expenditure on purchase of chemicals, glassware, publications and other stores is accounted as revenue expenditure.

5 RETIREMENT BENEFITS

During the year 2023-2024, the University has made Provision for Gratuity/Leave Encashment to the tune of Rs 2 crores . Against the above provision for Gratuity/Leave encashment, neither the university has transferred Rs 2 crores to the Retirement Benefits account nor FDR was made during 2023-2024.

6 INVESTMENTS

a. The University has invested in Fixed Deposits which are stated at the principal amount of Fixed Deposits, Interest Accrued on the Fixed Deposits has been shown separately.

b. No other short-term or long-term investments have been made by the University.

7 Earmarked / Endowment Funds

The long term funds mentioned in Schedule 2 are earmarked for specific purposes. Each of the funds has a separate bank account. Those with large balances also have investments in Term Deposits with Banks. The income from investments are accounted on accrual basis and interest on Saving Bank Accounts are credited to the respective Funds. The expenditures are debited to the fund. The balance in the respective funds is carried forward and is represented on the assets side by the balance at Bank, Investments and accrued interest. However there are certain differences due to receipts/payments made for different projects pertaining to the particular fund from the bank account of some other fund. In order to tally the difference, an adjustment entry has been passed in the various funds and their net total has been credited to the capital fund.

8 CORPUS FUND

CORPUS FUND was established in 2009-2010 with the approval of Finance Committee and Board of Management of DTU. There was fund with DCE of Rs.10 Crore in the student fund account which was transferred to DTU Corpus Fund. Further, the Corpus Fund was increased to Rs.15 Crore and thereafter to Rs.25 Crore in the year 2012. No Grant in Aid amount was transferred to DTU Corpus Fund. Fund is kept as FDRs in nationalized banks and interest earned was also added to the Corpus Fund. The balance in the Corpus Fund which is carried forward is represented by the balance in a separate Bank account, Fixed Deposits with the Bank and Accrued interest on investments.

9 GOVERNMENT AND UGC GRANTS

9.1 Government Grants and UGC grants are accounted on realization basis, However, where a sanction for release of grant pertaining to the financial year is 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 is shown as recoverable from the Grantor.

9.2 To the extent utilized toward capital expenditure, (on accrual basis) government and grants from UGC are transferred to the Capital Fund.

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

9.4 Unutilized grant (including advance paid out of such grants) are carried forward and exhibited as liability in the Balance Sheet. However, there is no Unutilized Grant received from Delhi Government as on 31st March,2023.

10 INVESTMENTS OF EARMARKED FUNDS AND INTEREST INCOME ACCRUED ON SUCH INVESTMENTS

To the extent not immediately required for expenditure, the amount available against such funds are invested in fixed term deposits with Banks, leaving the balance in Saving Bank Accounts.

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

11 SPONSORED PROJECTS

11.1 The institution itself awards Fellowships and Scholarships, which are accounted as Academic expenses.

12 INCOME TAX

The income of the Institution is exempt from Income Tax under Section 11 and 12 of the Income Tax Act. No provision for tax is therefore made in the accounts.

ANNEXURE A

		Amount in Rupees		
		As at 31st March, 2024	As at 31st March, 2023	Account Type
I.	Bank Accounts			
1	DTU AICTE SCH A/C No. -33175987659	52,94,349.00	32,31,852.00	Saving
2	DTU Alumni Association A/C No. -35298302933	68,44,238.75	38,94,499.75	Current
3	DTU Consultancy A/C No. -31007870910	20,08,88,341.26	11,82,80,316.70	Saving
4	DTU Corpus Fund A/C -31007877869	30,54,039.00	29,10,815.00	Saving
5	DTU Economically Weaker Section A/C -36066176664	15,00,67,905.50	2,78,23,231.50	Current
6	DTU Exam Fees A/C -36066200065	5,80,19,970.27	5,99,84,337.99	Current
7	DTU Facilities and Service Charges A/C-36066185783	13,94,67,826.48	11,03,20,492.48	Current
8	DTU Innovation Fund A/C No.-31007876366	30,72,563.00	29,91,080.00	Saving
9	DTU Receipt A/C No. - 30875679275	21,04,19,049.71	18,32,86,582.22	Current
10	DTU Refundable Security Fee A/C No. - 31007879232	56,53,366.55	2,54,25,070.55	Saving
11	DTU Scholarship A/C No. - 31594545844	1,01,01,772.07	1,53,77,310.25	Saving
12	DTU Sponsored Projects A/C No. - 31007875089	2,49,08,285.27	1,79,46,965.27	Saving
13	DTU Student Fund A/C No. - 31007885768	74,50,386.50	73,43,736.50	Saving
14	DTU Student Welfare A/C - 36066182840	7,39,96,489.51	9,68,04,649.51	Current
15	Registrar DTU Admision East Delhi Campus A/C No. - 409	10,69,300.99	2,95,78,603.99	Current
16	Old NGF Fund Bank A/C - 10704860791	14,129.37	13,753.37	Saving
17	Registrar DTU- B.TECH-2ND to 8TH Semecter A/C No. - 3	65,23,235.86	5,60,93,883.16	Current
18	Registrar DTU- B.TECH Evening 2ND to 8TH Semecter A/	5,89,363.25	51,01,012.25	Current
19	Registrar DTU- B.TECH Evening New Admission A/C No.	2,26,753.24	22,97,827.24	Current
20	Registrar DTU- B.TECH Regular New Admission A/C No.	20,79,128.95	42,85,814.95	Current
21	Registrar DTU Development Fund A/C No. - 34902083005	76,737.50	1,21,737.50	Current
22	Registrar DTU-East Campus A/C No. - 37760874243	12,653.22	35,22,602.22	Current
23	Registrar DTU E-MBA 2ND Year A/C No. - 34918940203	8,71,574.50	33,04,123.50	Current
24	Registrar DTU E-MBA New Admission A/C No. - 34918960	4,54,892.00	56,95,735.00	Current
25	Registrar DTU E-Payment A/C No. - 38004588519	3,19,62,089.93	3,76,72,923.93	Current
26	Registrar DTU International Affiars A/C No. - 37143752513	14,90,485.77	13,02,97,729.91	Current
27	Registrar DTU - MBA 2ND Year A/C No. - 34918928901	82,016.90	1,09,23,665.90	Current
28	Registrar DTU - MBA New Admission A/C No. - 349188976	80,532.42	15,95,400.42	Current
29	Registrar DTU- M.TECH 2ND Year A/C No. - 3491893467	19,029.11	38,73,678.11	Current
30	Registrar DTU- M.TECH Regular New Admission A/C No.	4,93,703.16	32,339.16	Current
31	Registrar DTU- Ph. D 2ND Year A/C No. - 34918946216	29,34,666.61	65,10,909.61	Current
32	Registrar DTU- Ph. D New Admission Year A/C No. - 3491	4,06,202.76	42,13,853.76	Current
33	DTU- SUBSRCIPTION FROM ALUMNIIES A/C-3628553	13,65,265.63	6,38,14,672.17	Saving
34	DTU- MEDALS AND SCHOLARSHIP A/C-36423599642	3,49,981.14	44,79,858.14	Saving
35	QIP A/C NO. 36440621645	9,99,922.50	9,73,319.50	Saving
36	UNIVERSITY SHARE (URDF) A/C- 35226964890	2,22,44,868.50	2,03,23,072.50	Current
37	State Bank of India A/C No. - 30875796669	17,06,32,039.47	8,00,58,030.40	Current
38	DTU- Employees Retirement Benefits Fund A/c No. -401816	2,42,08,026.00	1,88,33,508.00	Saving
TOTAL		1,16,84,25,181.65	1,16,92,38,994.41	