

GFR 19-A [SEE RULE 212(1)]

AUDITED UTILIZATION CERTIFICATE FOR THE FY 2020-21
(PERIOD FROM 01.04.2020 TO 31.03.2021)

SN	DETAILS	AMOUNT (IN RS.)
01	Un-spent amount of the FY 2019-20 (Opening balance for FY 2020-21)	18,76,93,206
02	GIA 1 st instalment released	6,50,00,000
03	GIA 2 nd instalment released	13,00,00,000
04	GIA 3 rd instalment released	8,50,00,000
04	University Generated Fund during the period 01.04.2020 to 31.03.2021	136,79,16,539
	Total	183,56,09,745
05	Expenditure during the period 01.04.2020 to 31.03.2021	170,11,94,712
	Un-spent amount of the FY 2020-21	13,44,15,033

Certified that out of Rs.183,56,09,745/- of total fund i.e. un-spent balance of previous year (2019-20), GIA and University Generated Fund during the FY 2020-21 the DTU has utilized a sum of Rs.170,11,94,712/- during the period of 01.04.2020 to 31.03.2021 and Rs.13,44,15,033/- is remained unutilized as on 01.04.2021.

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

A.K. Gupta

A.K. GUPTA
Chartered Accountant



Narendra Dev

Narendra Dev
(Controller of Accounts)

Prof. Madhusudhan Singh

Prof. Madhusudhan Singh
(Registrar, DTU)

Jasbir Singh
Jasbir Singh
(Sr.A.O-I)

Jaspal Singh
Jaspal Singh
(Sr. A.O/DDO)

M.A.M & ASSOCIATES

FA-36, 2nd Floor, Shivaji Enclave, Near Metro Station, Rajouri Garden, New Delhi-110027
Ph. : 25459031/33, 25459039/40, Mob. : 9818796501 E-mail : ajaygupta.mam@gmail.com
GST No. : 07AAFFM5257Q1ZN



CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To

**The Vice – Chancellor
Delhi Technological University
Shahbad Daulatpur,
Bawana Road, Delhi-110042**

Report on the Audit of the Annual Financial Statements

Opinion

We have audited the accompanying financial statements of **Delhi Technological University** ("the University"), which comprises the Balance Sheet as at 31st March, 2021, Income and Expenditure account and Receipts and Payments account for the year then ended, and annexures to the financial statements, summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India and the rules, regulations and formats laid down by the State Government, of the state of affairs of the University, as at March 31, 2021, and its income and expenditure for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing as specified and recommended from time to time by the Institute of Chartered Accountants of India for audit of such organizations. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the university in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Statements and Auditor's Report Thereon

The university management is responsible for the preparation of the other information. The other information comprises the information included in the Annual Report including Annexures to the Annual Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with



the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The University's management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the university in accordance with the accounting principles generally accepted in India, including the Accounting Standards recommended by ICAI. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the university and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The University's Management is also responsible for overseeing the university's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also :

- a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting



from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. We are also responsible for expressing our opinion on whether the university has adequate internal financial controls system in place and the operating effectiveness of such controls.
- c) Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in
 - Planning the scope of our audit work and in evaluating the results of our work; and
 - To evaluate the effect of any identified misstatements in the Financial Statements.
- d) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- e) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the university's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the University to cease to continue as a going concern.
- f) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- g) We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- h) We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
- i) From the matters communicated with those charged with governance, we determine those



matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

We report as under :-

- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b. In our opinion, proper books of account as required by law have been kept by the University so far as it appears from our examination of those books;
- c. The Balance Sheet, the statement of Income and Expenditure and Receipt and Payment dealt with by this Report are in agreement with the books of account.

**For MAM & ASSOCIATES
Chartered Accountants
FRN:015680N**



**Ajay Gupta
(Partner)
M.No.095390**

Place: New Delhi

Dated: 20th September, 2021




DELHI TECHNOLOGICAL UNIVERSITY
BALANCE SHEET AS AT 31ST MARCH, 2021

	Schedule	As at 31-03-2021 (Rs)	As at 31-03-2020 (Rs)
SOURCES OF FUNDS			
CAPITAL FUND	1	3,99,08,71,918.20	3,62,75,31,575.37
CORPUS FUND	1A	43,73,75,419.00	43,83,59,478.00
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	2	1,95,32,62,697.22	1,46,19,53,098.49
CURRENT LIABILITIES AND PROVISIONS	3	25,86,90,648.00	8,05,34,696.46
TOTAL		6,64,02,00,682.42	5,60,83,78,848.32
APPLICATION OF FUNDS			
FIXED ASSETS	4		
Tangible Assets		3,29,59,20,431.34	2,95,50,73,888.67
Intangible Assets		87,60,944.85	1,22,71,055.09
Capital Work In Progress		18,92,87,440.00	18,93,00,926.00
INVESTMENTS	5		
Long Term		-	-
INVESTMENTS - OTHERS	6	-	-
CURRENT ASSETS	7	3,08,87,38,395.23	2,39,55,16,928.86
LOANS,ADVANCES AND DEPOSITS	8	5,74,93,471.00	5,62,16,049.70
TOTAL		6,64,02,00,682.42	5,60,83,78,848.32
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS	23		

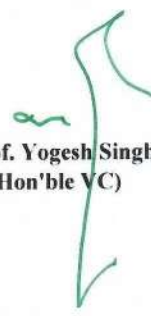
For Delhi Technological University


Jasbir Singh
(Sr. AO-I)


Jaspal Singh
(Sr.AO/DDO)


Narendera Dev
(Controller of Finance)


Prof. Madhusudan Singh
(Registrar)


Prof. Yogesh Singh
(Hon'ble VC)

For M.A.M & Associates
Chartered Accountants


Ajay Kumar Gupta
(Partner)
M.No. 095390



Place : New Delhi
Dated : 20th September, 2021

DELHI TECHNOLOGICAL UNIVERSITY
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021


	Schedule	2020-2021 (Rs)	2019-2020 (Rs)
INCOME			
Academic Receipts	9	1,30,61,88,000.14	1,09,00,63,422.17
Grant in Aid	10	25,00,00,000.00	26,00,00,000.00
Income From Investments	11	1,23,19,335.00	3,81,99,926.00
Interest Earned	12	-	-
Other Incomes	13	4,94,09,203.37	6,45,08,881.72
Prior Period Income	14	-	6,22,16,162.00
		-	-
TOTAL (A)		1,61,79,16,538.51	1,51,49,88,391.89
EXPENDITURE			
Staff Payments & Benefits (Establishment Expenses)	15	89,70,84,404.00	1,01,93,17,971.00
Academic Expenses	16	7,63,34,332.00	8,19,47,372.00
Administrative and General Expenses	17	26,71,91,650.04	28,65,44,369.95
Transportation Expenses	18	1,12,999.00	1,56,395.00
Repair and Maintenance	19	10,74,15,063.00	4,38,45,193.00
Finance Costs	20	4,80,683.40	1,78,205.08
Depreciation	4	22,98,95,651.00	15,88,62,022.00
Other Expenses	21	-	-
Prior Period Expenses	22	-	-
		-	-
TOTAL (B)		1,57,85,14,782.44	1,59,08,51,528.03
Balance being Excess of Income over Expenditure		3,94,01,756.07	(7,58,63,136.14)
Transfer To/From Designated Fund		-	-
Building Fund		-	-
Provision for Gratuity		20,00,00,000.00	-
Balance Being Surplus/(Deficit) Carried To Capital Fund		(16,05,98,243.93)	(7,58,63,136.14)

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS 23

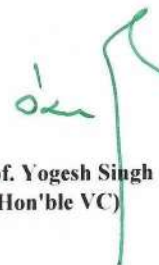
For Delhi Technological University


Jasbir Singh
(Sr. AO-I)


Jaspal Singh
(Sr. AO/DDO)


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Prof. Madhusudan Singh
(Registrar)


Prof. Yogesh Singh
(Hon'ble VC)

For M.A.M & Associates
Chartered Accountants


Ajay Kumar Gupta
(Partner)
M.No. 095390



Place : New Delhi
Dated : 20th September, 2021

DELHI TECHNOLOGICAL UNIVERSITY
RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

RECEIPTS	Amount in Rupees		PAYMENTS	Amount in Rupees	
	2020-2021	2019-2020		2020-2021	2019-2020
I. Opening Balance			I. Payments		
a) Cash Balance	-	-	a) Establishment Expenses	89,70,84,404.00	1,01,93,17,971.00
b) Bank Balance			b) Academic Expenses	7,63,34,332.00	8,19,47,372.00
i. In Current accounts	46,14,69,204.06	36,78,07,450.83	c) Administrative Expenses	26,71,91,650.04	28,65,44,369.95
ii. In Deposit accounts	14,47,40,408.80	1,82,13,30,759.00	d) Transportation Expenses	1,12,999.00	1,56,395.00
iii. Saving accounts	1,78,91,04,205.00	9,52,79,147.04	e) Repair and Maintenance	10,74,15,063.00	4,38,45,193.00
			f) Finance Costs	4,80,683.40	1,78,205.08
			g) Prior Period Expenses	-	-
II. Grant Received			II. Payments against Earmarked / Endowment Fund	58,93,50,760.01	78,93,67,530.06
a) From Government of India	-	-			
b) From State Government					
(i) For Capital Expenditure	3,00,00,000.00	75,00,000.00			
(i) For Revenue Expenditure	25,00,00,000.00	26,00,00,000.00			
c) From Other sources (details)	-	-			
(Grants for capital & revenue exp / to be shown separately if available)					
III. Academic Receipts	1,30,61,88,000.14	1,09,00,63,422.17	III. Payment against Sponsored Projects/ Schemes	-	-
IV. Receipts against Earmarked / Endowment Funds	1,04,17,01,455.50	86,47,98,979.19	IV. Expenditure Out of Corpus Fund	2,89,02,588.00	3,79,49,692.00
V. Receipts against Corpus Fund	72,000.00	1,01,000.00	V. Investment and Deposits made		
			a) Out of Earmarked /Endowment Funds	-	-
			b) Out of own funds (Investments-Others)	-	-
VI. Receipts against Sponsored Fellowships and Scholarships	-	-	VI. Term Deposits with Scheduled Banks	-	-
VII. Income on Investments from			VII. Expenditure on Fixed Assets and Capital Works - in - Progress		
a) Earmarked / Endowment funds	7,78,70,714.00	7,67,32,960.00	a) Fixed Assets	12,83,76,882.73	15,09,69,701.76
b) Other Investments	4,19,05,499.00	9,71,60,208.00	b) Capital Works - in -Progress	6,77,064.00	-
c) Corpus Fund					
VIII. Interest Received on			VIII. Other Payments including Statutory payments	26,56,19,892.22	32,77,26,562.75
a) Bank Deposits	-	-			
b) Loan and Advances	-	-			
c) Saving Bank Accounts	56,94,630.00	43,60,604.00			



IX. Investments encashed	0	-	IX. Refund of Grants	-	-
X. Term Deposits with Scheduled Banks encashed	-	-	X. Deposits and Advances	29,000.00	-
XI. Other Income (including Prior Period Income)	-	62,013,051.00	XI. Other Payments	-	-
XII. Deposits and Advances	-	-	XII. Closing Balance		
			a) Cash in hand	-	-
			a) Bank Balance		
			In Current accounts	578,354,684.93	461,469,204.06
			In Saving accounts	204,473,798.30	144,740,408.80
			In Deposit accounts	2,300,908,364.00	1,789,104,205.00
XIII. Miscellaneous Receipts including Statutory Receipts.	296566049.13	386169229.23		-	
XIV. Any other Receipts	-	-			
Total	5,445,312,165.63	5,133,316,810.46	Total	5,445,312,165.63	5,133,316,810.46

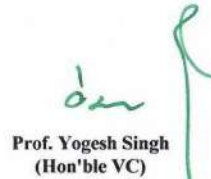
For Delhi Technological University



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(Controller of Finance)



Prof. Madhusudan Singh
(Registrar)

For M.A.M & Associates
Chartered Accountants



Ajay Kumar Gupta
(Partner)
M.No. 095390

Place : New Delhi
Dated : 20th September, 2021



DELHI TECHNOLOGICAL UNIVERSITY

SCHEDULE -I: CAPITAL FUND

Particulars	Amount in Rupees	
	As at 31st March, 2021	As at 31st March, 2020
Balance at the beginning of the year	3,62,75,31,575.37	3,45,32,01,245.20
	-	-
Add : Grants from UGC ,Govt of India and State Govt. to the extent utilized for capital expenditure	3,00,00,000.00	75,00,000.00
Add : Adjustments made in Various Earmarked Funds	4,09,27,895.76	(16,91,42,109.69)
Add : Adjustments made for unreconciled cheques	2,78,29,873.00	-
Less: Additional Depreciation charged due to incorporation of audit paras	-	(14,97,63,018.00)
Add: Purchased out of Facilities & Service Charges	24,23,56,830.00	24,88,06,702.00
Add: Purchased out of Corpus Fund	2,89,02,588.00	3,79,49,692.00
Add: Liabilities written off as per Audit Para	5,82,394.00	-
Add: Assets recorded as per Audit Para	15,69,23,820.00	27,48,52,131.00
Less : EMD of 2019-2020 wrongly recorded in Income	(5,76,595.00)	(9,931.00)
Less : Interest accrued of 2019-2020 wrongly calculated	(30,08,219.00)	-
Add : Surplus Being Excess of Income Over Expenditure	-	-
Closing Balance at the End of the Year	4,15,14,70,162.13	3,70,33,94,711.51
Less : Deficit Being Excess of Expenditure Over Income	(16,05,98,243.93)	7,58,63,136.14
Closing Balance at the End of the Year	3,99,08,71,918.20	3,62,75,31,575.37

SCHEDULE -1A: CORPUS FUND

Particulars	Amount in Rupees	
	As at 31st March, 2021	As at 31st March, 2020
Balance at the beginning of the year	43,83,59,478.00	44,51,59,045.00
Add : Corpus Fund Donation	72,000.00	1,01,000.00
Add : Interest on Corpus Fund	2,38,72,690.00	2,42,97,731.00
Add : Interest Accrued on Corpus Fund	39,73,839.00	67,51,394.00
Less: Capital Expenditure Done Out of Corpus Fund	(2,89,02,588.00)	(3,79,49,692.00)
Closing Balance at the End of the Year	43,73,75,419.00	43,83,59,478.00

Corpus Fund Balance is Represented By :

Fixed Deposits	38,34,25,380.00	46,85,01,266.00
Interest Accrued on FDR	39,73,839.00	67,51,394.00
TDS	68,539.00	68,539.00
Bank Balance	5,31,17,564.00	9,87,971.00
	44,05,85,322.00	47,63,09,170.00
Less: Transferred from Facilities and Charges Account	(19,09,285.00)	-
Less: Expenditure out of Corpus Fund	-	(3,79,49,692.00)
Less: TDS/ Labour Cess Deducted paid from other accounts	(13,00,618.00)	-
	43,73,75,419.00	43,83,59,478.00



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
A.							
a) Opening Balance	69,49,845.25	35,28,34,909.74	26,06,35,725.59	1,19,66,458.77	68,50,857.36	3,73,10,571.50	-
b) Additions During the year	5,42,51,550.00	21,74,05,273.00	16,19,63,950.36	9,71,86,034.00	14,52,903.00	5,17,68,000.00	62,90,278.00
c) Income from Investments made of the funds	-	1,51,63,566.00	1,10,85,722.00	-	-	-	-
d) Accrued Interest on Investments/Advances	-	49,05,293.00	39,30,754.00	-	38,769.00	-	48,781.00
e) Interest on Saving Bank Account	4,47,409.00	2,64,123.00	-	6,01,000.00	1,71,758.00	-	-
Total (A)	6,16,48,804.25	59,05,73,164.74	43,76,16,151.95	10,97,53,492.77	85,14,287.36	8,90,78,571.50	63,39,059.00
B.							
Expenditure Towards Objectives of Funds							
i) Capital Expenditure	-	-	-	-	-	-	-
ii) Revenue Expenditure	5,54,73,822.00	3,57,10,308.44	1,18,60,671.44	9,54,06,564.00	10,32,089.00	6,71,24,158.00	75,33,511.00
Adjustments	(19,70,828.00)	1,47,76,381.29	(43,80,363.64)	(22,81,728.50)	750.00	3,56,649.00	(4,39,90,975.50)
Total (B)	5,35,02,994.00	5,04,86,689.73	74,80,307.80	9,31,24,835.50	10,32,839.00	6,74,80,807.00	(3,64,57,464.50)
Closing Balance at the End of the Year (A-B)	81,45,810.25	54,00,86,475.01	43,01,35,844.15	1,66,28,657.27	74,81,448.36	2,15,97,764.50	4,27,96,523.50
Represented By							
Cash and Bank Balances	81,45,810.25	2,96,95,053.01	2,13,14,926.15	1,66,28,657.27	7,42,679.36	2,15,97,764.50	32,47,742.50
Investments	-	50,52,23,316.00	40,48,90,164.00	-	67,00,000.00	-	3,95,00,000.00
T.D.S	-	2,62,813.00	-	-	-	-	-
Interest Accrued But Not Due	-	49,05,293.00	39,30,754.00	-	38,769.00	-	48,781.00
Total	81,45,810.25	54,00,86,475.01	43,01,35,844.15	1,66,28,657.27	74,81,448.36	2,15,97,764.50	4,27,96,523.50



Amount in Rupees

Particulars	Fund Wise Breakup						As At 31st March 2021	As At 31st March 2020
	Consultancy	Innovation	AICTE Scholarship	Development	Facilities and Services	Quality Improvement Programme		
A.								
a) Opening Balance	20,49,74,303.20	25,87,788.00	7,33,42,453.00	13,96,88,469.50	36,37,10,288.08	11,01,428.50	1,46,19,53,098.49	1,13,61,50,718.67
b) Additions During the year	11,14,42,666.14	2,06,536.00	11,65,105.00	-	34,18,88,500.00	-	1,04,50,20,795.50	86,47,98,979.19
c) Income from Investments made of the funds	52,96,755.00	-	22,89,454.00	84,56,403.00	1,33,37,277.00	-	5,56,29,177.00	5,28,94,926.00
d) Accrued Interest on Investments/Advances	39,08,842.00	-	17,22,805.00	3,44,736.00	21,04,152.00	-	1,70,04,132.00	2,52,49,756.00
e) Interest on Saving Bank Account	22,63,237.00	71,392.00	85,394.00	-	-	29,837.00	39,34,150.00	31,04,139.00
Total (A)	32,78,85,803.34	28,65,716.00	7,86,05,211.00	14,84,89,608.50	72,10,40,217.08	11,31,265.50	2,58,35,41,352.99	2,08,21,78,518.86
B.								
Expenditure Towards Objectives of Funds								
i) Capital Expenditure	-	-	-	-	24,23,56,830.00	-	24,23,56,830.00	24,88,06,702.00
ii) Revenue Expenditure	5,23,43,862.13	43,150.00	61,556.00	60,000.00	2,03,14,238.00	30,000.00	34,69,93,930.01	54,05,60,828.06
Adjustments	63,72,972.51	1,52,850.00	41,11,768.00	(59,351.00)	6,78,39,771.60	-	4,09,27,895.76	(16,91,42,109.69)
Total (B)	5,87,16,834.64	1,96,000.00	41,73,324.00	649.00	33,05,10,839.60	30,000.00	63,02,78,655.77	62,02,25,420.37
Closing Balance at the End of the Year (A-B)	26,91,68,968.70	26,69,716.00	7,44,31,887.00	14,84,88,959.50	39,05,29,377.48	11,01,265.50	1,95,32,62,697.22	1,46,19,53,098.49
Represented By								
Cash and Bank Balances	3,69,43,451.70	26,69,716.00	31,93,356.00	60,69,293.50	9,50,83,203.48	11,01,265.50	24,64,32,919.22	16,08,82,886.49
Investments	22,83,16,675.00	-	6,95,15,726.00	14,20,74,930.00	29,31,10,480.00	-	1,68,93,31,291.00	1,26,66,71,578.00
TDS	-	-	-	-	2,31,542.00	-	4,94,355.00	91,48,878.00
Interest Accrued But Not Due	39,08,842.00	-	17,22,805.00	3,44,736.00	21,04,152.00	-	1,70,04,132.00	2,52,49,756.00
Total	26,91,68,968.70	26,69,716.00	7,44,31,887.00	14,84,88,959.50	39,05,29,377.48	11,01,265.50	1,95,32,62,697.22	1,46,19,53,098.49



SCHEDULE -2A: EARMARKED FUNDS

Amount in Rupees

1	2	Opening Balance		Additions During The Year		Total		Expenditure on the object during the year	Adjustment During The Year	Closing Balance		Total
		3	4	5	6	7 = (3+5)	8 = (4+6)			9	10	
Sr. No.	Name of The Earmarked Fund	Earmarked	Accumulated Interest	Earmarked	Interest	Earmarked	Accumulated Interest			Earmarked	Accumulated Interest	
1	Scholarship	60,97,282.25	8,52,563.00	5,42,51,550.00	4,47,409.00	6,03,48,832.25	12,99,972.00	5,54,73,822.00	(19,70,828.00)	68,45,838.25	12,99,972.00	81,45,810.25
2	Student	32,87,38,284.74	2,40,96,625.00	21,74,05,273.00	2,03,32,982.00	54,61,43,557.74	4,44,29,607.00	3,57,10,308.44	1,47,76,381.29	49,56,56,868.01	4,44,29,607.00	54,90,86,475.01
3	Examination	24,38,30,854.59	1,68,04,871.00	16,19,63,950.36	1,50,16,476.00	40,57,94,804.95	3,18,21,347.00	1,18,60,671.44	(43,80,363.64)	39,83,14,497.15	3,18,21,347.00	43,01,35,844.15
4	Sponsored Projects	99,17,844.77	20,48,614.00	9,71,86,034.00	6,01,000.00	10,71,03,878.77	26,49,614.00	9,54,06,564.00	(22,81,728.50)	1,39,79,043.27	26,49,614.00	1,66,28,657.27
5	Medals and Scholarships	66,67,144.36	1,83,713.00	14,52,903.00	2,10,527.00	81,20,047.36	3,94,240.00	10,32,089.00	750.00	70,87,208.36	3,94,240.00	74,81,448.36
	Tequip Project	(493.00)	493.00	-	-	-	-	-	-	-	-	-
	University Research Development Fund	-	-	62,90,278.00	48,781.00	62,90,278.00	48,781.00	75,33,511.00	(4,39,90,975.50)	4,27,47,742.50	48,781.00	4,27,96,523.50
7	Economically Weaker Section	3,73,10,571.50	-	5,17,68,000.00	-	8,90,78,571.50	-	6,71,24,158.00	3,56,649.00	2,15,97,764.50	-	2,15,97,764.50
8	Consultancy	17,48,04,000.20	3,01,70,303.00	11,14,42,666.14	1,14,68,834.00	28,62,46,666.34	4,16,39,137.00	5,23,43,862.13	63,72,972.51	22,75,29,831.70	4,16,39,137.00	26,91,68,968.70
9	Innovation	18,54,129.00	7,33,659.00	2,06,536.00	71,392.00	20,60,665.00	8,05,051.00	43,150.00	1,52,850.00	18,64,665.00	8,05,051.00	26,69,716.00
10	AICTE Scholarship	5,19,36,300.00	2,14,06,153.00	11,65,105.00	40,97,653.00	5,31,01,405.00	2,55,03,806.00	61,556.00	41,11,768.00	4,89,28,081.00	2,55,03,806.00	7,44,31,887.00
11	Development	9,26,44,827.50	4,70,43,642.00	-	88,01,139.00	9,26,44,827.50	5,58,44,781.00	60,000.00	(59,351.00)	9,26,44,178.50	5,58,44,781.00	14,84,88,959.50
12	Facilities and Services	32,72,66,684.08	3,64,43,604.00	34,18,88,500.00	1,54,41,429.00	66,91,55,184.08	5,18,85,033.00	26,26,71,068.00	6,78,39,771.60	33,86,44,344.48	5,18,85,033.00	39,05,29,377.48
13	Quality Improvement Programme	10,65,551.50	35,877.00	-	29,837.00	10,65,551.50	65,714.00	30,000.00		10,35,551.50	65,714.00	11,01,265.50
	Total	1,28,21,32,981.49	17,98,20,117.00	1,04,50,20,795.50	7,65,67,459.00	2,32,71,54,269.99	25,63,87,083.00	58,93,50,760.01	4,09,27,895.76	1,69,68,75,614.22	25,63,87,083.00	1,95,32,62,697.22



SCHEDULE -3: CURRENT LIABILITIES AND PROVISIONS

Amount in Rupees

Particulars	Amount in Rupees	
	As at 31st March, 2021	As at 31st March, 2020
A. CURRENT LIABILITIES		
1. Employees Welfare Fund	5,24,814.00	2,67,798.00
2. Deposits from Students	4,52,12,446.00	5,26,02,911.00
3. Sundry Creditors	-	-
a) For Goods and Services	-	-
b) For Others	-	-
4. Deposits-Others	-	-
5. Statutory Liabilities	-	-
a) Overdue	-	-
b) Others	61,37,063.00	2,40,59,092.46
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	65,54,133.00	36,04,895.00
Total (A)	5,84,28,456.00	8,05,34,696.46
B. PROVISIONS		
1. For Taxation	-	-
2. Gratuity	20,02,62,192.00	-
3. Superannuation Pension	-	-
4. Accumulated leave Encashment	-	-
5. Trade Warranties/Claims	-	-
6. Others	-	-
Total (B)	20,02,62,192.00	-
Total (A+B)	25,86,90,648.00	8,05,34,696.46



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

Amount in Rupees

Particulars	As at 31st March, 2021	As at 31st March, 2020
A. Plan Grants : Government of Delhi		
Balance Brought Forward	-	-
Add: Receipts during the year	28,00,00,000.00	26,75,00,000.00
Total (a)	28,00,00,000.00	26,75,00,000.00
Less: Refunds	-	-
Less: Utilized For Revenue Expenditure	25,00,00,000.00	26,00,00,000.00
Less: Utilized For Capital Expenditure	3,00,00,000.00	75,00,000.00
Total (b)	28,00,00,000.00	26,75,00,000.00
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

												Amount in Rupees	
S. No	Assets Head	Gross Block					Depreciation				Net Block		
		Op Balance	Additions During The Year	Additions As Per Audit Para	Deductions	CL Balance	Dep Opening Balance	Depreciation for the Year 2020-2021	Additional/Excess Depreciation charged	Total Depreciation	31-03-2021	31-03-2020	
1	Land	-	-	-	-	-	-	-	-	-	-	-	
2	Site Development	-	-	-	-	-	-	-	-	-	-	-	
3	Building	2,40,64,63,042.00	20,07,16,422.00	17,87,58,898.00	-	2,78,59,38,362.00	13,63,29,173.00	5,57,18,767.00	-	19,20,47,940.00	2,59,38,90,422.00	2,27,01,33,869.00	
4	Road & Bridges	-	-	-	-	-	-	-	-	-	-	-	
5	Tubewells & Water Supply	-	-	-	-	-	-	-	-	-	-	-	
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-	-	
7	Electrical Installation and Equip	-	-	-	-	-	-	-	-	-	-	-	
8	Plant & Machinery	83,19,48,182.31	5,77,89,566.06	-	-	88,97,37,748.37	29,58,22,900.00	4,57,43,658.00	-	34,15,66,558.00	54,81,71,190.37	53,61,25,282.31	
9	Scientific & Laboratory Equipm	26,96,82,013.00	27,07,776.00	-	-	27,23,89,789.00	25,13,48,268.00	76,98,264.00	-	25,90,46,532.00	1,33,43,257.00	1,83,33,745.00	
10	Office Equipment	2,83,22,510.00	73,38,228.00	-	-	3,56,60,738.00	1,64,07,572.00	43,86,214.00	-	2,07,93,786.00	1,48,66,952.00	1,19,14,938.00	
11	Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-	-	
12	Computers & Peripherals	30,66,70,825.00	2,56,64,230.00	-	-	33,23,35,055.00	25,83,66,563.00	5,06,32,326.00	-	30,89,98,889.00	2,33,36,166.00	4,83,04,262.00	
13	Furniture, Fixtures & Fittings	17,07,63,083.00	4,22,98,168.00	-	-	21,30,61,251.00	11,34,93,957.00	1,71,30,444.00	-	13,06,24,401.00	8,24,36,850.00	5,72,69,126.00	
14	Vehicles	25,90,734.00	-	-	-	25,90,734.00	16,94,577.00	2,59,073.00	-	19,53,650.00	6,37,084.00	8,96,157.00	
15	Lib. Books & Scientific Journal	1,53,05,457.36	96,03,363.61	-	-	2,49,08,820.97	32,08,948.00	24,90,882.00	-	56,99,830.00	1,92,08,990.97	1,20,96,509.36	
16	Printers	-	36,899.00	-	-	36,899.00	-	7,380.00	-	7,380.00	29,519.00	-	
Total (A)		4,03,17,45,846.67	34,61,54,652.67	17,87,58,898.00	-	4,55,66,59,397.34	1,07,66,71,958.00	18,40,67,008.00	-	1,26,07,38,966.00	3,29,59,20,431.34	2,95,50,73,888.67	
17	Capital Work in Progress (B)	18,93,00,926.00	10,94,54,322.00	(2,25,22,078.00)	(8,69,45,730.00)	18,92,87,440.00	-	-	-	-	18,92,87,440.00	18,93,00,926.00	
S. No.	Intangible Asssts	Op Balance	Additions	Additions of Assets As Per Audit Para from 2009-10 to 2017-18	Deductions	CL Balance	Dep Opening Balance	Amortization for the Year	Additional/Excess Amortization charged	Total Amortization /Adjustment	31-03-2021	31-03-2020	
18	Computer Software	-	-	-	-	-	-	-	-	-	-	-	
19	E - Journals	7,22,53,075.09	4,23,18,532.76	-	-	11,45,71,607.85	5,99,82,020.00	4,58,28,643.00	-	10,58,10,663.00	87,60,944.85	1,22,71,055.09	
20	Patents	-	-	-	-	-	-	-	-	-	-	-	
Total (C)		7,22,53,075.09	4,23,18,532.76	-	-	11,45,71,607.85	5,99,82,020.00	4,58,28,643.00	-	10,58,10,663.00	87,60,944.85	1,22,71,055.09	
Grand Total (A + B + C)		4,29,32,99,847.76	49,79,27,507.43	15,62,36,820.00	(8,69,45,730.00)	4,86,05,18,445.19	1,13,66,53,978.00	22,98,95,651.00	-	1,36,65,49,629.00	3,49,39,68,816.19	3,15,66,45,869.76	



SCHEDULE 5 : INVESTMENTS

		Amount in Rupees	
		As at 31st March, 2021	As at 31st March, 2020
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	-	-
7	Other (to be specified)	-	-
Total		-	-

SCHEDULE 6 : INVESTMENTS - OTHERS

		Amount in Rupees	
		As at 31st March, 2021	As at 31st March, 2020
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	-	-
Total		-	-



SCHEDULE 7 : CURRENT ASSETS

Amount in Rupees

	As at 31st March, 2021	As at 31st March, 2020
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	50,01,548.00	2,03,111.00
b) Others	-	-
3. Cash and Bank Balances		
a) With Scheduled Banks :		
- In Current Accounts (Annexure A)	57,83,54,684.93	46,14,69,204.06
- In Term deposit Accounts	2,30,09,08,364.00	1,78,91,04,205.00
- In Saving Accounts (Annexure A)	20,44,73,798.30	14,47,40,408.80
b) With non - Scheduled Banks :		
- In Term deposit Accounts	-	-
- In Saving Accounts	-	-
4. Post Office - Savings Account		
	-	-
TOTAL	3,08,87,38,395.23	2,39,55,16,928.86



ANNEXURE A

Amount in Rupees

		As at 31st March, 2021	As at 31st March, 2020
I.	Bank Accounts		
1	DTU AICTE SCH A/C No. -33175987659	31,93,356.00	31,07,962.00
2	DTU Alumni Association A/C No. -35298302933	39,29,378.75	39,30,027.75
3	DTU Consultancy A/C No. -31007870910	3,69,43,451.70	5,52,99,674.00
4	DTU Corpus Fund A/C -31007877869	5,31,17,564.00	9,87,971.00
5	DTU Economically Weaker Section A/C -36066176664	2,15,97,764.50	3,73,10,571.50
6	DTU Exam Fees A/C -36066200065	2,13,14,926.15	45,26,325.59
7	DTU Facilities and Service Charges A/C-36066185783	9,50,83,203.48	1,21,91,122.08
8	DTU Innovation Fund A/C No.-31007876366	26,69,716.00	25,87,788.00
9	DTU Receipt A/C No. - 30875679275	8,25,93,055.02	93,79,353.37
10	DTU Refundable Security Fee A/C No. - 31007879232	2,50,08,418.55	22,80,885.05
11	DTU Scholarship A/C No. - 31594545844	81,45,810.25	69,49,845.25
12	DTU Sponsored Projects A/C No. - 31007875089	1,66,28,657.27	1,19,66,458.77
13	DTU Student Fund A/C No. - 31007885768	88,86,256.00	89,09,117.00
14	DTU Student Welfare A/C - 36066182840	2,08,08,797.01	1,00,19,872.37
15	DTU TEQIP-II A/C No. - 33602463417	-	-
16	Old NGF Fund Bank A/C - 10704860791	13,032.37	12,684.37
17	Registrar DTU- B.TECH-2ND to 8TH Semecter A/C No. - 34918913564	1,54,10,230.82	29,23,227.67
18	Registrar DTU- B.TECH Evening 2ND to 8TH Semecter A/C No. - 34918924418	74,75,212.25	4,79,601.25
19	Registrar DTU- B.TECH Evening New Admission A/C No. - 34918887838	18,21,018.24	3,43,149.54
20	Registrar DTU- B.TECH Regular New Admission A/C No. - 34918789295	82,37,707.25	1,01,553.25
21	Registrar DTU Development Fund A/C No. - 34902083005	60,69,293.50	49,179.50
22	Registrar DTU-East Campus A/C No. - 37760874243	6,50,28,815.68	5,79,537.56
23	Registrar DTU E-MBA 2ND Year A/C No. - 34918940203	89,90,557.50	1,65,207.50
24	Registrar DTU E-MBA New Admission A/C No. - 34918960194	97,76,841.50	8,40,146.50
25	Registrar DTU E-Payment A/C No. - 38004588519	1,39,98,029.93	2,35,57,329.93
26	Registrar DTU Forex A/C No. - 036705004272	1,67,26,577.86	3,91,81,496.05
27	Registrar DTU International Affairs A/C No. - 37143752513	2,66,45,600.54	5,12,36,987.16
28	Registrar DTU - MBA 2ND Year A/C No. - 34918928901	12,44,720.50	4,07,351.50
29	Registrar DTU - MBA New Admission A/C No. - 34918897664	41,55,223.90	3,26,643.36
30	Registrar DTU- M.TECH 2ND Year A/C No. - 34918934674	82,89,014.11	8,28,351.11
31	Registrar DTU- M.TECH Regular New Admission A/C No. - 34902051426	2,33,37,265.16	7,26,249.50
32	Registrar DTU- Ph. D 2ND Year A/C No. - 34918946216	81,84,430.61	2,12,022.39
33	Registrar DTU- Ph. D New Admission Year A/C No. - 34918806868	82,90,715.76	3,25,806.72
34	DTU- SUBSCRIPTION FROM ALUMNIES A/C-36285532193	4,80,23,591.30	4,46,85,737.50
35	DTU- MEDALS AND SCHOLARSHIP A/C-36423599642	7,42,679.36	68,50,857.36
36	QIP A/C NO. 3644062i645	11,01,265.50	11,01,428.50
37	UNIVERSITY SHARE (URDF) A/C- 35226964890	32,47,742.50	4,27,01,554.50
38	State Bank of India A/C No. - 30875796669	9,60,98,562.41	21,91,26,536.41
TOTAL		78,28,28,483.23	60,62,09,612.86



SCHEDULE 8 : LOANS, ADVANCES & DEPOSITS

	Amount in Rupees	
	As at 31st March, 2021	As at 31st March, 2020
1. Advances to employees : (Non - interest bearing)		
a) Salary	-	-
b) Festival	29,000.00	-
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 recived :		
a) On Capital Account	-	-
b) to Suppliers	-	-
c) Others	-	-
4. Prepaid Expenses		
a) Insurance	-	-
b) Others Expenses	2,34,92,634.00	1,06,68,412.70
5. Deposits		
a) Telephone	-	-
b) Lease Rent	-	-
c) Electricity	6,87,000.00	-
d) AICTE, if applicable	-	-
e) Other (to be specified)	-	-
6. Income Accrued :		
a) On Investment from Earmarked / Endowment Funds	1,70,04,132.00	2,52,49,756.00
b) On Investment - Others	48,56,523.00	80,94,446.00
c) On Loans and Advances	-	-
d) Other (includes income due unrealized)	4,87,192.00	-
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	8,49,566.00	-
7. Claims Receivable		
Tax Deducted at Source/Tax Collected at Source	1,00,87,424.00	1,22,03,435.00
TOTAL	5,74,93,471.00	5,62,16,049.70



SCHEDULE 9 : ACADEMIC RECEIPTS

Amount in Rupees

		As at 31st March, 2021	As at 31st March, 2020
FEES FROM STUDENTS			
1	Tuition fee	1,29,35,61,512.14	1,07,01,27,271.13
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)		1,29,35,61,512.14	1,07,01,27,271.13
Examinations			
1	Admission test fee	-	1,20,000.00
2	Annual Examination fee	14,000.00	30,500.00
3	Mark sheet, certificate fee	-	-
4	Entrance examination fee	-	-
Total (B)		14,000.00	1,50,500.00
Other Fees			
1	Identity card fee	-	-
2	Fine / Miscellaneous fee	44,16,588.00	22,91,275.00
3	Facilities and Service Charges	-	-
4	Transportation fee	-	-
5	Hostel fee	-	-
Total (C)		44,16,588.00	22,91,275.00
Sale of Publications			
1	Sale of Admission forms	81,95,900.00	1,74,94,376.04
2	Sale of syllabus and Question Paper, etc.	-	-
3	Sale of prospectus including admission forms	-	-
Total (D)		81,95,900.00	1,74,94,376.04
Other Academic Receipts			
1	Registration fee for workshops, programmes	-	-
2	Registration fee (Academic Staff Collage)	-	-
Total (E)		-	-
GRAND TOTAL (A + B + C + D + E)		1,30,61,88,000.14	1,09,00,63,422.17



SCHEDULE 10 - GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Amount in Rupees

Particulars	Plan				Total Plan	Non Plan UGC	As at 31st March, 2021	As at 31st March, 2020
	Govt. of Delhi	UGC						
		Plan	Specific Schemes					
Balance B/F	-	-	-	-	-	-	-	-
Add : Receipts during the year	28,00,00,000.00	-	-	-	28,00,00,000.00	-	28,00,00,000.00	26,75,00,000.00
Total	28,00,00,000.00	-	-	-	28,00,00,000.00	-	28,00,00,000.00	26,75,00,000.00
Less : Refund to UGC	-	-	-	-	-	-	-	-
Balance B/F	28,00,00,000.00	-	-	-	28,00,00,000.00	-	28,00,00,000.00	-
Less : Utilised for Capital expenditure (A)	3,00,00,000.00	-	-	-	3,00,00,000.00	-	3,00,00,000.00	75,00,000.00
Balance	25,00,00,000.00	-	-	-	25,00,00,000.00	-	25,00,00,000.00	26,00,00,000.00
Less : Utilised for Revenue Expenditure (B)	25,00,00,000.00	-	-	-	25,00,00,000.00	-	25,00,00,000.00	26,00,00,000.00
Balance C/F (C)	-	-	-	-	-	-	-	-



SCHEDULE 11 - INCOME FROM INVESTMENTS

Amount in Rupees

Particulars	Earmarked Fund		Other Investments	
	As at 31st March, 2021	As at 31st March, 2020	As at 31st March, 2021	As at 31st March, 2020
1. Interest				
a. On Government Securities	-	-	-	-
b. Other Bonds / Debentures	-	-	-	-
2. Interest on Term Deposits	5,56,29,177.00	5,28,94,926.00	3,38,11,053.00	5,98,98,140.00
3. Income accrued but not due on Term Deposits	1,70,04,132.00	2,52,49,756.00	48,56,523.00	80,94,446.00
4. Interest on Saving Bank Accounts	39,34,150.00	31,04,139.00	17,60,480.00	12,56,465.00
5. Others (Specify)		-	-	-
Total	7,65,67,459.00	8,12,48,821.00	4,04,28,056.00	6,92,49,051.00
Transferred to Earmarked Funds/CPF/Corpus Fund	7,65,67,459.00	8,12,48,821.00	2,81,08,721.00	3,10,49,125.00
Balance	-	-	1,23,19,335.00	3,81,99,926.00



SCHEDULE 12 : INTEREST EARNED

	Particulars	Amount in Rupees	
		As at 31st March, 2021	As at 31st March, 2020
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, 2021	As at 31st March, 2020
A. Income from Land & Buildings			
1	Hostel Room Rent	1,64,38,521.10	73,34,748.90
2	Licence fee	26,82,829.26	1,00,80,202.68
3	Canteen Rent	-	1,30,932.20
4	Electricity and Water Charges recovered	1,15,52,325.90	10,55,112.00
5	Guest House Charges	90,780.00	3,32,080.00
6	Rent (Others)	37,30,392.32	29,02,327.28
	Total	34494848.58	21835403.06
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	38,29,053.00	-
2	RTI fees	122.00	714.00
3	Sale of application form (recruitment)	2,53,000.00	21,92,000.00
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	-	22,35,524.00
8	Scrap Sales	-	7,30,909.56
9	Subscription from Alumnies	20,84,849.00	-
10	Miscellaneous Receipts	87,47,330.79	3,75,14,331.10
	Total	1,49,14,354.79	4,26,73,478.66
GRAND TOTAL (A + B + C + D)		4,94,09,203.37	6,45,08,881.72

SCHEDULE 14 - PRIOR PERIOD INCOME

Particulars		Amount in Rupees	
		As at 31st March, 2021	As at 31st March, 2020
1	Academic Receipts	-	-
2	Income from Investments	-	-
3	Interest earned	-	-
4	Other Income	-	6,22,16,162.00
5	Water charges recovered	-	-
	Total	-	6,22,16,162.00



SCHEDULE 15 - STAFF PAYMENT & BENEFITS (ESTABLISHMENT EXPENSES)

Amount in Rupees

	As at 31st March, 2021			As at 31st March, 2020		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Salaries and Wages	75,65,31,581	-	75,65,31,581	90,34,83,412	-	90,34,83,412
b) Contribution to Provident Fund	23,47,700	-	23,47,700	22,62,235	-	22,62,235
c) Contribution to Other Fund (specify)	6,36,14,398	-	6,36,14,398	4,04,13,792	-	4,04,13,792
d) LTC Expenses	46,32,500	-	46,32,500	38,76,223	-	38,76,223
e) Medical Expenses	84,76,762	-	84,76,762	92,88,527	-	92,88,527
f) Leave Salary and Pension Contribution	30,09,714	-	30,09,714	16,62,585	-	16,62,585
g) Professional Development Fund	88,43,860	-	88,43,860	80,77,419	-	80,77,419
h) Remuneration for Coaching/Evening Classes	4,96,27,889	-	4,96,27,889	5,02,53,778	-	5,02,53,778
Total	89,70,84,404	-	89,70,84,404	1,01,93,17,971	-	1,01,93,17,971



SCHEDULE 16 - ACADEMIC EXPENSES

Amount in Rupees

		As at 31st March, 2021			As at 31st March, 2020		
		Plan	Non Plan	Total	Plan	Non Plan	Total
a)	Laboratory expenses	39,57,011.00	-	39,57,011.00	80,56,716.00	-	80,56,716.00
b)	Expenses on Seminars / Workshops	11,35,015.00	-	11,35,015.00	38,41,387.00	-	38,41,387.00
c)	Admission expenses	-	-	-	-	-	-
d)	Scholarship & Stipend to PG and Research Scholars	7,12,42,306.00	-	7,12,42,306.00	7,00,49,269.00	-	7,00,49,269.00
	TOTAL	7,63,34,332.00	-	7,63,34,332.00	8,19,47,372.00	-	8,19,47,372.00

SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES

Amount in Rupees

		As at 31st March, 2021			As at 31st March, 2020		
		Plan	Non Plan	Total	Plan	Non Plan	Total
A	Infrastructure	-	-	-	-	-	-
	a) Electricity and power	4,54,71,483.00	-	4,54,71,483	7,77,91,300.00	-	7,77,91,300
	b) Water Charges	-	-	-	7,87,436.00	-	7,87,436
B	Communication	-	-	-	-	-	-
	c) Telephone and Fax Charges	42,83,050.00	-	42,83,050	38,92,810.00	-	38,92,810
	d) Internet Charges	39,97,403.00	-	39,97,403	43,71,588.00	-	43,71,588
C	Others	-	-	-	-	-	-
	e) Printing and Stationery (consumption)	1,32,16,592.00	-	1,32,16,592	96,15,835.00	-	96,15,835
	f) Honorarium Expenses	46,67,390.00	-	46,67,390	62,94,270.00	-	62,94,270
	g) Domestic Travelling and Conveyance Expenses	6,41,051.00	-	6,41,051	5,90,553.00	-	5,90,553
	h) Foreign Travelling Expenses	-	-	-	4,14,971.00	-	4,14,971
	i) Professional Charges	16,99,449.00	-	16,99,449	19,70,524.00	-	19,70,524
	j) Advertisement and Publicity	1,12,85,016.00	-	1,12,85,016	1,34,22,390.00	-	1,34,22,390
	k) Magazines & Journals	5,14,580.00	-	5,14,580	8,08,267.00	-	8,08,267
	l) Purchase of Consumables for IT	3,62,250.00	-	3,62,250	12,53,555.00	-	12,53,555
	m) Petrol and Fuel Charges	6,50,721.00	-	6,50,721	8,48,863.00	-	8,48,863
	n) Security Charges	6,51,03,300.00	-	6,51,03,300	5,72,14,530.00	-	5,72,14,530
	o) Salary and Wages to Outsourced Manpower	8,99,63,286.00	-	8,99,63,286	7,99,55,836.00	-	7,99,55,836
	p) Miscellaneous Expenses	2,53,36,079.04	-	2,53,36,079	2,73,11,641.95	-	2,73,11,641.95
	TOTAL	26,71,91,650.04	-	26,71,91,650	28,65,44,369.95	-	28,65,44,369.95



SCHEDULE 18 - TRANSPORTATION EXPENSES

Particulars		As at 31st March, 2021			As at 31st March, 2020		
		Plan	Non Plan	Total	Plan	Non Plan	Total
1	Vehicles (owned by institution)	-	-	-	-	-	-
	a) Running Expenses	-	-	-	-	-	-
	b) Repair and maintenance	1,12,999.00	-	1,12,999.00	1,56,395.00	-	1,56,395.00
	c) Insurance expenses	-	-	-	-	-	-
2	Vehicles taken on rent / lease	-	-	-	-	-	-
	e) Rent / Lease expenses	-	-	-	-	-	-
3	Vehicle (Taxi) hiring expenses	-	-	-	-	-	-
TOTAL		1,12,999.00	-	1,12,999.00	1,56,395.00	-	1,56,395.00

SCHEDULE 19 - REPAIR & MAINTENANCE

Particulars		As at 31st March, 2021			As at 31st March, 2020		
		Plan	Non Plan	Total	Plan	Non Plan	Total
a)	Buildings	5,02,96,852.00	-	5,02,96,852.00	9,24,559.00	-	9,24,559.00
b)	Furniture & Fixtures	-	-	-	-	-	-
c)	Plant & Machinery	16,65,994.00	-	16,65,994.00	8,18,075.00	-	8,18,075.00
d)	Office Equipment	85,02,329.00	-	85,02,329.00	45,27,145.00	-	45,27,145.00
e)	Computers	-	-	-	-	-	-
f)	Laboratory & Scientific equipment	-	-	-	-	-	-
g)	Audio Visual equipment	-	-	-	-	-	-
h)	Sanitation- Maintenance of DTU Campus	3,23,81,243.00	-	3,23,81,243.00	2,75,47,502.00	-	2,75,47,502.00
i)	Book Binding charges	-	-	-	-	-	-
j)	Gardening	1,45,68,645.00	-	1,45,68,645.00	1,00,27,912.00	-	1,00,27,912.00
k)	Estate Maintenance	-	-	-	-	-	-
l)	Others (specify)	-	-	-	-	-	-
TOTAL		10,74,15,063.00	-	10,74,15,063.00	4,38,45,193.00	-	4,38,45,193.00

SCHEDULE 20 - FINANCE COSTS

Particulars		As at 31st March, 2021			As at 31st March, 2020		
		Plan	Non Plan	Total	Plan	Non Plan	Total
a)	Bank Charges	-	4,80,683.40	4,80,683.40	-	1,78,205.08	1,78,205.08
b)	Others (specify)	-	-	-	-	-	-
TOTAL		-	4,80,683.40	4,80,683.40	-	1,78,205.08	1,78,205.08



SCHEDULE 21 - OTHER EXPENSES

Amount in Rupees

Particulars		As at 31st March, 2021			As at 31st March, 2020		
		Plan	Non Plan	Total	Plan	Non Plan	Total
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, 2021			As at 31st March, 2020		
		Plan	Non Plan	Total	Plan	Non Plan	Total
1	Establishment expenses	-	-	-	-	-	-
2	Academic expenses	-	-	-	-	-	-
3	Administrative expenses	-	-	-	-	-	-
4	Transportation expenses	-	-	-	-	-	-
5	Repair & Maintenance	-	-	-	-	-	-
6	Other (specify)	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-



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 method of accounting.

2. REVENUE RECOGNITION

2.1 Fees from Students and Sale of Admission Forms are accounted on cash basis.

2.2 Interest on Investments, Hostel Fees, Electricity Charges Received 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 assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Straight-line 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 2020-2021, the assets costing Rs.17,87,58,898 have been added to the Gross Block of Fixed Assets as per the Audit para. During the year 2020-2021, additional depreciation of Rs. 35,75,168 has been charged on the addition of assets as per audit para.

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



5. RETIREMENT BENEFITS

During the year 2020-2021, it was approved in the meeting of Board of Management, that the university will make provision for gratuity and leave encashment for 20 crores and will make fixed deposits of the equivalent amount. The university has made Provision for Gratuity/Leave Encashment to the tune of Rs 20 crores @ Rs 2 crores p.a. for 10 years.

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 following long-term funds are earmarked for specific purposes. Each of the fund 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. However, during the year 2020-2021, DTU has received donation of Rs.72,000 which has been credited to the Corpus Fund. During the year 2020-2021, the University has incurred capital expenditure of Rs 2,89,02,588.

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, 2020.

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 10(23c) of the Income Tax Act. No provision for tax is therefore made in the accounts.

13. The figures of the previous year have been regrouped or rearranged, wherever necessary.

