

**ANNUAL
STATEMENT OF ACCOUNTS
OF
DELHI TECHNOLOGICAL
UNIVERSITY
FOR THE YEAR ENDED 31st
MARCH 2019**

PREPARED BY: MAM & ASSOCIATES
(CHARTERED ACCOUNTANTS)

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

AUDITED UTILIZATION CERTIFICATE FOR THE FY 2018-19
(PERIOD FROM 01.04.2018 TO 31.03.2019)

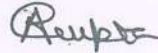
SN	DETAILS	AMOUNT (IN RS.)
01	Un-spent amount of the FY 2017-18 (Opening balance for FY 2018-19)	32,50,45,671
02	GIA 1 st instalment released	7,75,00,000
03	GIA 2 nd instalment released	21,25,00,000
04	University Generated Fund during the period 01.04.2018 to 31.03.2019	110,50,29,984
	Total	172,00,75,655
05	Expenditure during the period 01.04.2018 to 31.03.2019	147,19,11,633
	Un-spent amount of the FY 2018-19	24,81,64,022

Certified that out of Rs. 172,00,75,655/- of total fund i.e. un-spent balance of previous year (2017-18), GIA and University Generated Fund during the FY 2018-19, the DTU has utilized a sum of Rs. 147,19,11,633/- during the period of 01.04.2018 to 31.03.2019 and Rs. 24,81,64,022/- is remained unutilized as on 01.04.2019

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.

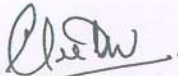
Kind of checks exercised:

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



A.K. GUPTA
Chartered Accountant





Cleetus K.M.
Sr. Accounts Office/DDO



Nand Kishore
Dy. Registrar (F&A)



Prof. Samsher
Registrar, DTU

DELHI TECHNOLOGICAL UNIVERSITY
BALANCE SHEET AS AT 31ST MARCH, 2019

	Schedule	As at 31-03-2019 (Rs)	As at 31-03-2018 (Rs)
SOURCES OF FUNDS			
CAPITAL FUND	1	3,453,201,245.20	3,347,381,600.54
CORPUS FUND	1A	445,159,045.00	416,089,799.00
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	2	1,136,130,718.67	725,242,856.72
CURRENT LIABILITIES AND PROVISIONS	3	69,775,316.00	98,975,992.00
TOTAL		5,104,266,324.87	4,587,690,248.26
APPLICATION OF FUNDS			
FIXED ASSETS	4		
Tangible Assets		2,629,227,914.00	2,569,993,605.00
Intangible Assets			
Capital Work In Progress		123,464,769.00	5,713,445.00
INVESTMENTS FROM EARMARKED FUNDS	5		
Long Term		1,427,499,181.00	995,413,725.00
INVESTMENTS - OTHERS	6	393,831,578.00	378,812,430.00
CURRENT ASSETS	7	463,086,597.87	572,132,353.26
LOANS, ADVANCES AND DEPOSITS	8	67,156,285.00	65,624,690.00
TOTAL		5,104,266,324.87	4,587,690,248.26
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS	23		



Cletus K.M.
Cletus K.M.
(Sr.AO/DDO)

Nand K. Shore
Nand K. Shore
D.R. (F&A)

Dr. Samsher
Dr. Samsher
(Registrar)

Place : New Delhi
Dated : 6th August, 2019

DELHI TECHNOLOGICAL UNIVERSITY
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

	Schedule	2018-2019 (Rs)	2017-2018 (Rs)
INCOME			
Academic Receipts	9	924,398,387.12	680,751,973.16
Grant in Aid	10	260,000,000.00	270,000,000.00
Income From Investments	11	39,804,050.00	47,756,755.00
Interest Earned	12	-	-
Other Incomes	13	140,827,547.24	45,316,371.69
Prior Period Income	14	-	-
TOTAL (A)		1,365,029,984.36	1,043,825,099.85
EXPENDITURE			
Staff Payments & Benefits (Establishment Expenses)	15	673,770,483.00	577,969,999.00
Academic Expenses	16	55,165,619.00	45,793,370.00
Administrative and General Expenses	17	267,061,802.35	192,764,348.00
Transportation Expenses	18	575,572.00	1,097,228.00
Repair and Maintenance	19	156,778,121.00	55,661,210.00
Finance Costs	20	131,796.27	144,719.78
Depreciation	4	141,442,607.00	123,968,207.00
Other Expenses	21	-	-
Prior Period Expenses	22	-	-
TOTAL (B)		1,294,926,000.62	997,399,081.78
Balance being Excess of Income over Expenditure		70,103,983.74	46,426,018.07
Transfer To/From Designated Fund		-	-
Building Fund		-	-
Others (specify)		-	-
Balance Being Surplus/(Deficit) Carried To Capital Fund		70,103,983.74	46,426,018.07

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS 23

Raupha
 Partner
 M.No. 09539

Electus K.M
 Sr. AO/DDO



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 Nand Kishore
 D.R (F&A)

Dr. Sunsher
 Dr. Sunsher
 (Registrar)

Place : New Delhi
 Dated : 6th August, 2019

DELHI TECHNOLOGICAL UNIVERSITY
RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

Amount in Rupees

RECEIPTS	As at 31-03-2019	As at 31-03-2018	PAYMENTS	As at 31-03-2019	As at 31-03-2018
I. Opening Balance			I. Payments		
a) Cash Balance	-	-	a) Establishment Expenses	673,770,483.00	577,969,999.00
b) Bank Balance	-	-	b) Academic Expenses	55,165,619.00	45,793,370.00
i. In Current accounts	-	-	c) Administrative Expenses	267,061,802.35	192,764,348.00
ii. In Deposit accounts	-	-	d) Transportation Expenses	575,572.00	1,097,228.00
iii. Saving accounts	572,132,353.26	366,809,965.34	e) Repair and Maintenance	156,778,121.00	55,661,210.00
			f) Finance Costs	131,796.27	144,719.78
			g) Prior Period Expenses	-	-
II. Grant Received			II. Payments against Earmarked / Endowment Fund	281,763,862.95	200,745,420.45
a) From Government of India	-	-			
b) From State Government					
(i) For Capital Expenditure	30,000,000.00	12,500,000.00			
(i) For Revenue Expenditure	260,000,000.00	270,000,000.00			
c) From Other sources (details)	-	-			
(Grants for capital & revenue exp / to be shown separately if available)					
III. Academic Receipts	924,398,387.12	680,751,973.16	III. Payment against Sponsored Projects/ Schemes	-	-
IV. Receipts against Earmarked / Endowment Funds	634,544,184.82	485,164,680.30	IV. Payment against Sponsored Fellowships / Scholarships	-	-
V. Receipts against Sponsored Projects/ Schemes	-	-	V. Investment and Deposits made		
			a) Out of Earmarked /Endowment Funds	1,043,962,414.00	1,008,288,386.00
			b) Out of own funds (Investments-Others)	2,193,704,834.00	876,870,819.00
VI. Receipts against Sponsored Fellowships and Scholarships	-	-	VI. Term Deposits with Scheduled Banks	-	-
VII. Income on Investments from			VI. Expenditure on Fixed Assets and Capital Works - in - Progress		
a) Earmarked / Endowment funds	40,933,713.00	48,732,524.00	a) Fixed Assets	192,806,708.00	148,131,193.00
b) Other Investments	81,923,287.00	35,974,246.00	b) Capital Works - in -Progress	123,464,769.00	149,934,520.00



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VII. Interest Received on a) Bank Deposits b) Loan and Advances c) Saving Bank Accounts	- - 2,918,161.00	- - 3,004,541.00	VII. Other Payments including Statutory payments	195,336,203.00	128,219,202.00
IX. Investments encashed	2,798,186,795.00	1,882,038,702.00	IX. Refund of Grants	-	-
X. Term Deposits with Scheduled Banks encashed	-	-	X. Deposits and Advances	-	-
XI. Other Income (including Prior Period Income)	-	-	XI. Other Payments	4,844,054.00	1,287,404.00
XII. Deposits and Advances	-	-	I. Closing Balance a) Cash in hand a) Bank Balance In Current accounts In Saving accounts In Deposit accounts	- - - 463,086,597.87 -	- - - 572,132,353.26 -
XIII. Miscellaneous Receipts including Statutory Receipts.	307,415,955.24	174,063,540.69			
XI. Any other Receipts					
Total	5,652,452,836.44	3,959,040,172.49	Total	5,652,452,836.44	3,959,040,172.49

Receipt
Partner
M.No. 095390



Cleetus K.M.
Cleetus K.M
(Sr.AO/DDO)

Nand Kishore
Nand Kishore
D.R (F&A)

Dr. Samsher
Dr. Samsher
(Registrar)

Place : New Delhi
Dated : 6th August, 2019

DELHI TECHNOLOGICAL UNIVERSITY

SCHEDULE -1: CAPITAL FUND

Amount in Rupees

Particulars	As at 31st March, 2019	As at 31st March, 2018
Balance at the beginning of the year	3,347,381,600.54	1,411,232,860.97
	-	-
Add : Grants from UGC, Govt of India and State Govt. to the extent utilized for capital expenditure	30,000,000.00	12,500,000.00
Add : Adjustments made in Various Earmarked Funds	(4,284,338.08)	327,558,094.50
Add : Fixed deposit Not recorded earlier now recorded	9,999,999.00	-
	-	2,106,279,316.00
Add : Assets Not Recorded at formation of DTU, now recorded	-	(560,389,747.00)
Less : Depreciation charged for previous years on Assets recorded now	-	-
Add : Adjustment of Difference in Corpus Fund	-	3,775,058.00
Add : Surplus Being Excess of Income Over Expenditure	70,103,983.74	46,426,018.07
Total	3,453,201,245.20	3,347,381,600.54
	-	-
Less : Deficit Being Excess of Expenditure Over Income	-	-
Closing Balance at the End of the Year	3,453,201,245.20	3,347,381,600.54

SCHEDULE -1A: CORPUS FUND

Amount in Rupees

Particulars	As at 31st March, 2019	As at 31st March, 2018
Balance at the beginning of the year	416,089,799.00	390,981,876.00
Add : Contributions Towards Corpus Fund	-	-
Less: Adjustment of Audit Para	-	(3,775,058.00)
Add : Interest on Corpus Fund	18,305,909.00	19,213,272.00
Add : Interest Accrued on Corpus Fund	10,763,337.00	9,669,709.00
Closing Balance at the End of the Year	445,159,045.00	416,089,799.00



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SCHEDULE -2: DESIGNATED/EARMARKED FUNDS

Particulars	Fund Wise Breakup							Amount in Rupees
	Scholarship	Student	Examination	Sponsored Projects	Incubation centres	Economically Weaker Section	TEQIP Project	
A								
a) Opening Balance	12,584,584.40	70,270,283.37	66,934,346.55	7,866,222.50	-	13,923,291.50	12,733,701.00	
b) Additions During the year	15,194,833.82	161,128,358.00	98,890,500.00	38,924,469.00	-	36,222,000.00	-	
c) Income from Investments made of the funds	-	2,478,883.00	2,366,790.00	-	-	-	539,964.00	
d) Accrued Interest on Investments/Advances	-	4,640,197.00	2,853,929.00	-	-	-	315,512.00	
e) Interest on Saving Bank Account	268,888.00	378,740.00	-	361,323.00	-	-	-	
Total (A)	28,048,306.22	238,896,461.37	171,045,565.55	47,152,014.50	-	50,145,291.50	13,589,177.00	
B								
Expenditure Towards Objectives of Funds								
i) Capital Expenditure	-	-	-	-	-	-	-	
ii) Revenue Expenditure	18,755,280.00	63,025,715.00	28,456,827.95	24,753,838.00	-	40,687,550.00	-	
Adjustments	1,042,745.50	(6,533,622.50)	9,031,355.50	(2,921,481.00)	-	480,149.00	-	
Total (B)	19,798,025.50	56,492,092.50	37,488,183.45	21,832,357.00	-	41,167,699.00	-	
Closing Balance at the End of the Year (A-B)	8,250,280.72	182,404,368.87	133,557,382.10	25,319,657.50	-	8,977,592.50	13,589,177.00	
Represented By								
Cash and Bank Balances	8,250,280.72	14,518,841.87	7,458,123.10	25,319,657.50	-	8,977,592.50	13,905.00	
Investments	-	163,245,330.00	123,245,330.00	-	-	-	13,259,760.00	
Interest Accrued But Not Due	-	4,640,197.00	2,853,929.00	-	-	-	315,512.00	
Total	8,250,280.72	182,404,368.87	133,557,382.10	25,319,657.50	-	8,977,592.50	13,589,177.00	

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Particulars	Fund Wise Breakup						Amount in Rupees	
	Consultancy	Innovation	AICTE Project	Development	Facilities and Services	As At 31st March 2019	As At 31st March 2018	
	A.							
a) Opening Balance	124,297,702.40	2,523,217.00	61,675,932.00	239,734,622.50	112,698,953.50	725,242,856.72	737,123,273.37	
b) Additions During the year	77,615,446.00	4,578,385.00	-	23,764,000.00	179,226,193.00	634,544,184.82	485,164,680.30	
c) Income from Investments made of the funds	2,832,564.00	-	2,032,709.00	12,114,044.00	4,602,387.00	26,967,341.00	15,515,231.00	
d) Accrued Interest on Investments/Advances	2,874,231.00	-	2,110,150.00	4,411,382.00	6,948,145.00	24,153,546.00	13,405,029.00	
e) Interest on Saving Bank Account	1,511,029.00	90,222.00	92,113.00	-	-	2,702,315.00	2,338,158.00	
Total (A)	209,130,972.40	7,191,824.00	65,910,904.00	279,024,048.50	303,475,678.50	1,413,610,243.54	1,253,546,371.67	
B.								
Expenditure Towards Objectives of Funds								
i) Capital Expenditure	-	-	-	-	-	-	-	
ii) Revenue Expenditure	79,724,023.00	3,996,773.00	-	-	22,363,856.00	281,763,862.95	200,745,420.45	
Adjustments	257,567.00	601,664.00	-	330,649.00	(6,573,364.58)	(4,284,338.08)	327,558,094.50	
Total (B)	79,981,590.00	4,598,437.00	-	330,649.00	15,790,491.42	277,479,524.87	528,303,514.95	
Closing Balance at the End of the Year (A-B)								
	129,149,382.40	2,593,387.00	65,910,904.00	278,693,399.50	287,685,187.08	1,136,130,718.67	725,242,856.72	
Represented By								
Cash and Bank Balances	41,898,160.40	2,593,387.00	3,047,281.00	54,844.50	4,246,381.08	116,378,454.67	178,497,449.87	
Investments	82,740,687.00	-	60,753,473.00	274,227,173.00	276,490,661.00	993,962,414.00	669,156,052.00	
TDS	1,636,304.00	-	-	-	-	1,636,304.00	-	
Interest Accrued But Not Due	2,874,231.00	-	2,110,150.00	4,411,382.00	6,948,145.00	24,153,546.00	7,846,115.00	
Total	129,149,382.40	2,593,387.00	65,910,904.00	278,693,399.50	287,685,187.08	1,136,130,718.67	855,499,616.87	

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SCHEDULE -2A/ EARMARKED FUNDS

1	2	Opening Balance		Additions During The Year		Total		Expenditure on the object during the year	Adjustment During The Year	Closing Balance		Total	Amount in Rupees		
		3	4	5	6	7 = (3+5)	8 = (4+6)			9	10			11	12
1	Scholarship	12,347,854.00	236,730.00	15,194,833.82	268,898.00	27,542,688.22	503,618.00	18,755,280.00	1,042,745.50	7,744,667.72	205,878.00	8,526,286.72	8,526,286.72		
2	Student	66,089,249.32	3,940,834.00	161,128,338.00	7,497,820.00	219,655,201.32	11,078,254.00	63,025,215.00	66,333,622.50	171,321,144.82	11,078,254.00	182,404,368.82	182,404,368.82		
3	Examination	65,857,256.55	1,077,090.00	98,890,500.00	5,220,219.00	164,747,716.55	8,227,809.00	28,456,822.50	9,031,355.50	127,259,371.00	8,297,400.00	135,557,022.00	135,557,022.00		
4	Sponsored Projects	6,826,317.50	1,039,903.00	38,924,469.00	361,823.00	45,752,512.50	1,401,228.00	24,753,838.00	(2,921,481.00)	21,018,429.50	1,401,228.00	22,419,657.50	22,419,657.50		
5	Incubation centres	-	-	-	-	-	-	-	-	-	-	-	-		
6	Economically Weaker Section	13,923,291.50	-	36,222,000.00	-	50,145,291.50	-	46,687,850.00	480,149.00	4,977,492.50	-	5,457,642.00	5,457,642.00		
7	TTEQP Project	5,531,636.00	7,202,065.00	-	855,476.00	13,589,177.00	8,057,541.00	20,924,909.00	257,807.00	108,224,473.40	20,924,909.00	129,149,382.40	129,149,382.40		
8	Consultancy	118,390,617.49	13,707,085.00	77,615,446.00	7,217,624.00	213,920,772.49	6,339,866.00	79,724,023.00	3,996,773.00	601,664.00	1,921,129.00	6,339,866.00	6,339,866.00		
9	Innovation	1,961,181.00	-	4,578,385.00	-	6,539,566.00	-	13,974,664.00	-	1,926,300.00	-	3,578,364.00	3,578,364.00		
10	ARCTE Project	51,036,300.00	9,735,632.00	-	-	60,771,932.00	-	30,096,103.00	-	380,649.00	-	30,476,752.00	30,476,752.00		
11	Development	226,163,945.50	13,570,677.00	22,764,000.00	16,525,426.00	289,024,048.50	13,640,913.00	22,363,856.00	(6,373,364.50)	274,651,174.00	13,640,913.00	288,292,087.00	288,292,087.00		
12	Facilities and Services	110,669,472.50	2,089,481.00	179,236,193.00	11,550,532.00	299,545,678.50	-	-	-	-	-	299,545,678.50	299,545,678.50		
	Total	872,437,221.72	52,805,633.00	634,546,184.82	53,823,762.00	1,306,981,406.54	206,678,837.00	281,763,862.95	(4,284,338.08)	1,079,501,881.47	106,478,837.00	1,185,980,718.47	1,185,980,718.47		

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SCHEDULE -3: CURRENT LIABILITIES AND PROVISIONS

Amount in Rupees

Particulars	Amount in Rupees	
	As at 31st March, 2019	As at 31st March, 2018
A. CURRENT LIABILITIES		
1. Deposits from Staff	-	-
2. Deposits from Students	61,450,911.00	62,473,911.00
3. Sundry Creditors	-	-
a) For Goods and Services	-	-
b) For Others	-	-
4. Deposits-Others	-	-
5. Statutory Liabilities	-	-
a) Overdue	-	-
b) Others	6,845,537.00	33,468,953.00
6. Other Current Liabilities	-	-
a) Salaries	-	-
b) Receipts Against Sponsored Projects	-	-
c) Receipts Against Sponsored Fellowships & Scholarships	-	-
d) Unutilised Grants	-	2,237,336.00
e) Grants In Advance	-	-
f) Other Funds	-	-
g) Other Liabilities	1,478,868.00	795,792.00
Total (A)	69,775,316.00	98,975,992.00
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)	69,775,316.00	98,975,992.00

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

Particulars	Amount In Rupees	
	As at 31st March, 2019	As at 31st March, 2018
A. Plan Grants : Government of Delhi		
Balance Brought Forward	-	-
Add: Receipts during the year	290,000,000.00	282,500,000.00
Total (a)	290,000,000.00	282,500,000.00
Less: Refunds	-	-
Less: Utilized For Revenue Expenditure	260,000,000.00	270,000,000.00
Less: Utilized For Capital Expenditure	30,000,000.00	12,500,000.00
Total (b)	290,000,000.00	282,500,000.00
Unutilized Carried Forward (a-b)	-	-
B. Plan Grants : UGC		
Balance Brought Forward	2,237,336.00	2,237,336.00
Add: Receipts during the year	-	-
Total (c)	2,237,336.00	2,237,336.00
Less: Refunds	-	-
Less: Utilized For Revenue Expenditure	-	-
Less: Utilized For Capital Expenditure	2,237,336.00	-
Total (d)	2,237,336.00	-
Unutilized Carried Forward (c-d)	-	2,237,336.00
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)	-	2,237,336.00

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SCHEDULE NO.4 FIXED ASSETS

S. No	Assets Head	Gross Block				Depreciation				Net Block	
		Op Balance	Additions During The Year	Deductions	CL Balance	Dep Opening Balance	Depreciation for the Year 2018-2019	Deductions / Adjustment	Total Depreciation	31/03/2019	31/03/2018
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Building	2,192,332,532.00	25,330,518.00	-	2,217,663,050.00	43,846,651.00	44,353,261.00	-	88,199,912.00	2,129,463,138.00	2,148,485,881.00
4	Road & Bridges	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and Equipment	-	-	-	-	-	-	-	-	-	-
8	Plant & Machinery	597,115,438.00	82,126,599.00	-	679,242,037.00	246,295,686.00	33,962,102.00	-	280,257,788.00	398,984,249.00	350,819,752.00
9	Scientific & Laboratory Equipment	259,169,612.00	3,920,365.00	-	263,089,977.00	230,857,394.00	21,047,198.00	-	251,904,592.00	11,185,385.00	28,312,218.00
10	Office Equipment	5,484,899.00	-	-	5,484,899.00	477,547.00	411,367.00	-	888,914.00	4,595,985.00	5,007,352.00
11	Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-
12	Computers & Peripherals	105,203,358.00	37,361,302.00	-	142,564,660.00	100,214,099.00	28,512,932.00	-	128,727,031.00	13,837,629.00	4,989,259.00
13	Furniture, Fixtures & Fittings	65,889,325.00	4,729,707.00	-	70,619,032.00	61,756,377.00	5,296,427.00	-	67,052,904.00	3,566,128.00	4,132,848.00
14	Vehicles	-	1,120,197.00	-	1,120,197.00	-	112,020.00	-	112,020.00	1,008,177.00	-
15	Lib. Books & Scientific Journals	31,384,772.00	46,088,228.00	-	77,473,000.00	3,138,477.00	7,747,300.00	-	10,885,777.00	66,587,223.00	28,246,295.00
16	Small Value Assets	-	-	-	-	-	-	-	-	-	-
Total (A)		3,256,579,936.00	200,676,916.00	-	3,457,256,852.00	686,586,331.00	141,442,607.00	-	828,028,938.00	2,629,227,914.00	2,569,993,605.00
17	Capital Work in Progress (B)	5,713,445.00	123,464,769.00	5,713,445.00	123,464,769.00	-	-	-	-	123,464,769.00	5,713,445.00
S. No.	Intangible Asssts	Op Balance	Additions	Deductions	CL Balance	Dep Opening Balance	Amortization for the Year	Deductions / Adjustment	Total Amortization /Adjustment	31/03/2019	31/03/2018
18	Computer Software	-	-	-	-	-	-	-	-	-	-
19	E - Journals	-	-	-	-	-	-	-	-	-	-
20	Patents	-	-	-	-	-	-	-	-	-	-
Total (C)		-	-	-	-	-	-	-	-	-	-
Grand Total (A + B + C)		3,262,293,381.00	324,141,685.00	5,713,445.00	3,580,721,621.00	686,586,331.00	141,442,607.00	-	828,028,938.00	2,752,692,683.00	2,575,707,050.00



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SCHEDULE 5 : INVESTMENTS FROM EARMARKED FUNDS

		Amount in Rupees	
		As at 31st March, 2019	As at 31st March, 2018
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	1,427,499,181.00	995,413,725.00
7	Other (to be specified)	-	-
Total		1,427,499,181.00	995,413,725.00

SCHEDULE 5 (A) : INVESTMENTS FROM DESIGNATED/EARMARKED FUNDS (FUND WISE)

		Amount in Rupees	
		As at 31st March, 2019	As at 31st March, 2018
1	Consultancy Fund	82,740,687.00	79,999,992.00
2	Student Fund	163,245,330.00	60,219,079.00
3	TEQUIP Fund	13,259,760.00	12,451,568.00
4	AICTE Scholarship Fund	60,753,473.00	56,906,247.00
5	Corpus Fund	433,536,767.00	404,616,037.00
6	Development Fund	274,227,173.00	231,220,817.00
7	Examination Fund	123,245,330.00	49,999,995.00
8	Facilities and Service Charges Fund	276,490,661.00	99,999,990.00
Total		1,427,499,181.00	995,413,725.00

SCHEDULE 6 : INVESTMENTS - OTHERS

		Amount in Rupees	
		As at 31st March, 2019	As at 31st March, 2018
1	In Central Government Securities	-	-
2	In State Government Securities	-	-
3	Other approved Securities	-	-
4	Shares	-	-
5	Debentures and Bonds	-	-
7	Term Deposit With Banks	393,831,578.00	378,812,430.00
Total		393,831,578.00	378,812,430.00



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SCHEDULE 7 : CURRENT ASSETS

Amount In Rupees

	As at 31st March, 2019	As at 31st March, 2018
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 Accounts	367,807,450.83	491,544,398.09
- In Term deposit Accounts	-	-
- In Saving Accounts	95,279,147.04	80,587,955.17
b) With non - Scheduled Banks :		
- In Term deposit Accounts	-	-
- In Saving Accounts	-	-
4. Post Office - Savings Account		
	-	-
TOTAL	463,086,597.87	572,132,353.26

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ANNEXURE A

Amount in Rupees

		As at 31st March, 2019	As at 31st March, 2018
I.	Bank Accounts		
1	DTU AICTE SCH A/C No. -33175987659	3,047,281.00	2,262,889.00
2	DTU Alumni Association A/C No -35298302933	3,931,306.75	3,889,955.75
3	DTU Consultancy A/C No. -31007870910	41,898,160.40	41,620,463.40
4	DTU Corpus Fund A/C -31007877869	858,941.00	1,804,053.00
5	DTU Economically Weaker Section A/C -36066176664	8,977,592.50	13,923,291.50
6	DTU Exam Fees A/C -36066200065	7,458,123.10	15,857,261.55
7	DTU Facilities and Service Charges A/C-36066185783	4,246,381.08	10,609,482.50
8	DTU Innovation Fund A/C No.-31007876366	2,593,387.00	2,523,217.00
9	DTU Receipt A/C No. - 30875679275	5,328,240.63	333,983,607.39
10	DTU Refundable Security Fee A/C No. - 31007879232	3,477,157.05	4,342,350.00
11	DTU Scholarship A/C No. - 31594545844	8,250,280.72	12,584,584.40
12	DTU Sponsored Projects A/C No. - 31007875089	25,319,657.50	7,866,222.50
13	DTU Student Fund A/C No. - 31007885768	9,808,115.00	7,043,189.50
14	DTU Student Welfare A/C - 36066182840	4,698,464.50	1,213,915.50
15	DTU TEQIP -II A/C No. - 33602463417	13,905.00	13,905.00
16	OID NGF Fund Bank A/C - 10704860791	12,262.37	527,081.37
17	Registrar DTU- B.TECH-2ND to 8TH Semester A/C No. - 34918913564	55,534,348.33	6,717,819.77
18	Registrar DTU- B.TECH Evening 2ND to 8TH Semester A/C No. - 34918924418	10,822,991.25	90,640.25
19	Registrar DTU- B.TECH Evening New Admission A/C No. - 34918887838	923,727.50	4,807,929.50
20	Registrar DTU- B.TECH Regular New Admission A/C No. - 34918789295	41,885,061.25	6,421,914.45
21	Registrar DTU Development Fund A/C No. - 34902083005	54,844.50	4,652,378.50
22	Registrar DTU-East Campus A/C No. - 37760874243	29,494,196.52	-
23	Registrar DTU E-MBA 2ND Year A/C No. - 34918940203	853,668.50	226,792.50
24	Registrar DTU E-MBA New Admission A/C No. - 34918960194	7,596,953.50	2,115,101.50
25	Registrar DTU E-Payment A/C No. - 38004588519	3,322,706.00	-
26	Registrar DTU Forex A/C No. - 036705004272	2,445,704.00	-
27	Registrar DTU International Affairs A/C No. - 37143752513	78,872,487.89	-
28	Registrar DTU -MBA 2ND Year A/C No. - 34918928901	142,551.50	-
29	Registrar DTU - MBA New Admission A/C No. - 34918897664	399,917.50	10,466.50
30	Registrar DTU- M.TECH 2ND Year A/C No. - 34918934674	5,651,999.11	6,490,140.11
31	Registrar DTU- M.TECH Regular New Admission A/C No. - 34902051426	2,384,857.50	331,324.50
32	Registrar DTU- Ph. D 2ND Year A/C No. - 34918946216	10,678,152.39	6,773,001.39
33	Registrar DTU- Ph. D New Admission Year A/C No. - 34918806868	30,144,400.72	2,067,889.85
34	State Bank of India A/C No. - 30875796669	51,958,774.31	71,361,485.08
TOTAL		463,086,597.87	572,132,353.26



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SCHEDULE 8 : LOANS, ADVANCES & DEPOSITS

Amount in Rupees

	As at 31st March, 2019	As at 31st March, 2018
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 recived :		
a) On Capital Account	-	-
b) to Suppliers	-	-
c) Others	-	-
4. Prepaid Expenses		
a) Insurance	-	-
b) Others Expenses	-	-
5. Deposits		
a) Telephone	-	-
b) Lease Rent	-	-
c) Electricity	-	-
d) AICTE, if applicable	-	-
e) Other (to be specified)	-	-
6. Income Accrued :		
a) On Investment from Earmarked / Endowment Funds	24,153,546.00	23,416,996.00
b) On Investment - Others	36,946,556.00	39,792,915.00
c) On Loans and Advances	-	-
d) Other (includes income due unrealized)	-	-
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	6,056,183.00	2,414,779.00
TOTAL	67,156,285.00	65,624,690.00



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SCHEDULE 9 : ACADEMIC RECEIPTS

Amount in Rupees

		As at 31st March, 2019	As at 31st March, 2018
FEEES FROM STUDENTS			
1	Tuition fee	914,403,360.12	676,318,596.16
2	Admission fee	-	219,000.00
3	Project/Thesis Fees	572,700.00	951,680.00
4	Library Admission fee	-	-
5	Laboratory fee	-	-
6	Art & Craft fee	-	-
7	Registration fee	-	-
8	Syllabus fee	-	-
Total (A)		914,976,060.12	677,489,276.16
Examinations			
1	Admission test fee	-	-
2	Annual Examination fee	-	-
3	Mark sheet, certificate fee	26,000.00	296,285.00
4	Entrance examination fee	-	-
Total (B)		26,000.00	296,285.00
Other Fees			
1	Identity card fee	-	-
2	Fine / Miscellaneous fee	1,631,243.00	2,214,412.00
3	Facilities and Service Charges	-	-
4	Transportation fee	-	-
5	Hostel fee	-	-
Total (C)		1,631,243.00	2,214,412.00
Sale of Publications			
1	Sale of Admission forms	7,765,084.00	519,000.00
2	Sale of syllabus and Question Paper, etc.	-	-
3	Sale of prospectus including admission forms	-	-
Total (D)		7,765,084.00	519,000.00
Other Academic Receipts			
1	Registration fee for workshops, programmes	-	233,000.00
2	Registration fee (Academic Staff Collage)	-	-
Total (E)		-	233,000.00
GRAND TOTAL (A + B + C + D + E)		924,398,387.12	680,751,973.16



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SCHEDULE 10 - GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Amount in Rupees

Particulars	Plan				Total Plan	Non Plan UGC	As at 31st March, 2019	As at 31st March, 2018
	Govt. of Delhi	UGC						
		Plan	Specific Schemes					
Balance B/F	-	-	-	-	-	-	-	-
Add : Receipts during the year	290,000,000.00	-	-	-	290,000,000.00	-	290,000,000.00	282,500,000.00
Total	290,000,000.00	-	-	-	290,000,000.00	-	290,000,000.00	282,500,000.00
Less : Refund to UGC	-	-	-	-	-	-	-	-
Balance B/F	290,000,000.00	-	-	-	290,000,000.00	-	290,000,000.00	282,500,000.00
Less : Utilised for Capital expenditure (A)	30,000,000.00	-	-	-	30,000,000.00	-	30,000,000.00	12,500,000.00
Balance	260,000,000.00	-	-	-	260,000,000.00	-	260,000,000.00	270,000,000.00
Less : Utilised for Revenue Expenditure (B)	260,000,000.00	-	-	-	260,000,000.00	-	260,000,000.00	270,000,000.00
Balance C/F (C)	-	-	-	-	-	-	-	-

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SCHEDULE 11 - INCOME FROM INVESTMENTS

Amount in Rupees

Particulars	Earmarked Fund		Other Investments	
	As at 31st March, 2019	As at 31st March, 2018	As at 31st March, 2019	As at 31st March, 2018
I. Interest				
a. On Government Securities	-	-	-	-
b. Other Bonds / Debentures	-	-	-	-
2. Interest on Term Deposits	26,967,341.00	15,515,231.00	40,644,793.00	19,276,710.00
3. Income accrued but not due on Term Deposits	24,153,546.00	13,405,029.00	28,762,426.00	29,623,274.00
4. Interest on Saving Bank Accounts	2,702,315.00	2,338,158.00	215,846.00	557,622.00
5. Others (Specify)				
Total	53,823,202.00	31,258,418.00	69,623,065.00	49,457,606.00
Transferred to Earmarked Funds/CPF/Corpus Fund	53,823,202.00	31,258,418.00	29,819,015.00	1,700,851.00
Balance	-	-	39,804,050.00	47,756,755.00



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SCHEDULE 12 : INTEREST EARNED

		Amount in Rupees	
Particulars		As at 31st March, 2019	As at 31st March, 2018
1	On Saving Accounts wth 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, 2019	As at 31st March, 2018
A. Income from Land & Buildings			
1	Hostel Room Rent	75,000,000.00	24,717,380.00
2	Licence fee	3,492,789.00	2,474,279.00
3	Canteen Rent	470,961.00	304,659.00
4	Electricity charges recovered	201,334.00	182,864.00
5	Guest House Charges	256,830.00	209,484.00
Total		79421914.00	27,888,666.00
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		-	-



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C. Other			
1	Income from consultancy	-	-
2	RTI fees	2,130.00	-
3	Rent (Others)	4,250,246.50	1,366,730.00
4	Sale of application form (recruitment)	6,691,250.00	1,344,750.00
5	Misc. Receipts (Sale of tender form, waste paper, etc.)	-	-
6	Profit on Sale / disposal of Assets	-	-
	a) Owned assets	-	-
	b) Assets received free of cost	-	-
7	Grants / Donations from Institutions, Welfare Bodies and International Organizations	-	-
8	Scrap Sales	165,807.00	182,147.00
9	Miscellaneous Receipts	50,296,199.74	14,534,078.69
	Total	61,405,633.24	17,427,705.69
GRAND TOTAL (A + B + C + D)		140,827,547.24	45,316,371.69

SCHEDULE 14 - PRIOR PERIOD INCOME

Particulars		Amount in Rupees	
		As at 31st March, 2019	As at 31st March, 2018
1	Academic Receipts	-	-
2	Income from Investments	-	-
3	Interest earned	-	-
4	Other Income	-	-
5	Water charges recovered	-	-
	Total	-	-



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SCHEDULE 15 - STAFF PAYMENT & BENEFITS (ESTABLISHMENT EXPENSES)

Amount in Rupees

	As at 31st March, 2019			As at 31st March, 2018		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Salaries and Wages	548,062,756.00	-	548,062,756	467648707	-	467,648,707
b) Allowances and Bonus	-	-	-	1368755	-	1,368,755
c) Contribution to Provident Fund	2,542,486.00	-	2,542,486	-	-	-
d) Contribution to Other Fund (specify)	43,725,133.00	-	43,725,133	4769275	-	4,769,275
e) Staff Welfare Expenses	-	-	-	-	-	-
f) Retirement and Terminal Benefits	-	-	-	-	-	-
g) LTC Expenses	8,230,316.00	-	8,230,316	6620197	-	6,620,197
h) Medical Expenses	9,407,659.00	-	9,407,659	9539913	-	9,539,913
i) Children Education Allowance	-	-	-	3387638	-	3,387,638
j) Honorarium	-	-	-	7072099	-	7,072,099
k) Leave Salary and Pension Contribution	4,534,168.00	-	4,534,168	1822130	-	1,822,130
l) Leave Encashment	-	-	-	1227039	-	1,227,039
m) Professional Development Fund	12,573,770.00	-	12,573,770	23354462	-	23,354,462
n) Remuneration for Coaching/Evening Classes	44,694,195.00	-	44,694,195	51159784	-	51,159,784
Total	673770483	-	673,770,483	577,969,999	-	577,969,999



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SCHEDULE 16 - ACADEMIC EXPENSES

		As at 31st March, 2019			As at 31st March, 2018		
		Plan	Non Plan	Total	Plan	Non Plan	Total
a)	Laboratory expenses	4,337,472.00	-	4,337,472.00	2,375,916.00	-	2,375,916.00
b)	Field work / Participation in Conferences	-	-	-	-	-	-
c)	Expenses on Seminars / Workshops	6,490,331.00	-	6,490,331.00	3,531,642.00	-	3,531,642.00
d)	Payment to visiting faculty	-	-	-	-	-	-
e)	Mediclaime Premium of Students	-	-	-	-	-	-
f)	Student Welfare expenses	-	-	-	-	-	-
g)	Admission expenses	-	-	-	-	-	-
h)	Convocation expenses	-	-	-	-	-	-
i)	Publications	-	-	-	-	-	-
j)	Award to Meritorious Students	-	-	-	-	-	-
k)	Scholarship & Stipend to PG and Research Scholars	44,337,816.00	-	44,337,816.00	39,460,909.00	-	39,460,909.00
l)	Faculty Development Programme	-	-	-	-	-	-
m)	Expenses Relating to Activities of Alumni	-	-	-	-	-	-
n)	Stipend to Library Internship-Book Bank	-	-	-	424,903.00	-	424,903.00
o)	EDUSAT Network and Knowledge Park	-	-	-	-	-	-
p)	Computer expenses	-	-	-	-	-	-
TOTAL		55165619	-	55,165,619.00	45,793,370.00	-	45,793,370.00

SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES

		As at 31st March, 2019			As at 31st March, 2018		
		Plan	Non Plan	Total	Plan	Non Plan	Total
A	Infrastructure	-	-	-	-	-	-
a)	Electricity and power	67,941,270.00	-	67,941,270	56,368,423.00	-	56,368,423
b)	Water Charges	-	-	-	-	-	-
c)	Insurance	-	-	-	-	-	-
d)	Rent, Rates and Taxes (including property tax)	-	-	-	-	-	-
B	Communication	-	-	-	-	-	-
e)	Postage and stationery	-	-	-	-	-	-
f)	Telephone, Fax and Internet Charges	7,112,758.00	-	7,112,758	2,570,567.00	-	2,570,567
C	Others	-	-	-	-	-	-
g)	Printing and Stationery (consumption)	10,913,932.00	-	10,913,932	6,566,033.00	-	6,566,033
h)	Honorarium, Travelling and Conveyance Expenses	7,259,525.00	-	7,259,525	6,979,833.00	-	6,979,833
i)	Hospitality	-	-	-	-	-	-
j)	Auditors Remuneration	-	-	-	-	-	-
k)	Professional Charges	1,705,793.00	-	1,705,793	1,557,353.00	-	1,557,353
l)	Advertisement and Publicity	6,792,391.00	-	6,792,391	3,708,270.00	-	3,708,270
m)	Magazines & Journals	524,069.00	-	524,069	180,460.00	-	180,460
n)	Office Store	-	-	-	243,415.00	-	243,415
o)	Purchase of Consumables for IT	2,740,934.00	-	2,740,934	497,415.00	-	497,415
p)	Petrol and Fuel Charges	1,254,821.00	-	1,254,821	103,128.00	-	103,128
q)	Security Charges	52,753,701.00	-	52,753,701	25,590,686.00	-	25,590,686
r)	Salary and Wages to Outsourced Manpower	85,652,529.00	-	85,652,529	72,883,424.00	-	72,883,424
s)	Miscellaneous Expenses	22,410,079.35	-	22,410,079	15,515,341.00	-	15,515,341
TOTAL		267,061,802.35	-	267,061,802	192,764,348	-	192,764,348



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SCHEDULE 18 - TRANSPORTATION EXPENSES

Particulars		As at 31st March, 2019			As at 31st March, 2018		
		Plan	Non Plan	Total	Plan	Non Plan	Total
		Amount in Rupees					
1	Vehicles (owned by institution)	-	-	-	-	-	-
	a) Running Expenses	-	-	-	425791	-	425,791.00
	b) Repair and maintenance	575,572.00	-	575,572.00	671437	-	671,437.00
	c) Insurance expenses	-	-	-	-	-	-
2	Vehicles taken on rent / lease	-	-	-	-	-	-
	e) Rent / Lease expenses	-	-	-	-	-	-
3	Vehicle (Taxi) hiring expenses	-	-	-	-	-	-
	TOTAL	575,572.00	-	575,572.00	1,097,228.00	-	1,097,228.00

SCHEDULE 19 - REPAIR & MAINTENANCE

Particulars		As at 31st March, 2019			As at 31st March, 2018		
		Plan	Non Plan	Total	Plan	Non Plan	Total
		Amount in Rupees					
a)	Buildings	119,002,640.00	-	119,002,640.00	31367330	-	31,367,330.00
b)	Furniture & Fixtures	-	-	-	-	-	-
c)	Plant & Machinery	1,077,879.00	-	1,077,879.00	4185116	-	4,185,116.00
d)	Office Equipment	6,604,287.00	-	6,604,287.00	1031588	-	1,031,588.00
e)	Computers	-	-	-	-	-	-
f)	Laboratory & Scientific equipment	-	-	-	1716937	-	1,716,937.00
g)	Audio Visual equipment	-	-	-	-	-	-
h)	Sanitation- Maintenance of DTU Campus	20,622,529.00	-	20,622,529.00	16083560	-	16,083,560.00
i)	Book Binding charges	-	-	-	-	-	-
j)	Gardening	9,470,786.00	-	9,470,786.00	1276679	-	1,276,679.00
k)	Estate Maintenance	-	-	-	-	-	-
l)	Others (specify)	-	-	-	-	-	-
	TOTAL	156778121	-	156,778,121.00	55,661,210.00	-	55,661,210.00

SCHEDULE 20 - FINANCE COSTS

Particulars		As at 31st March, 2019			As at 31st March, 2018		
		Plan	Non Plan	Total	Plan	Non Plan	Total
		Amount in Rupees					
a)	Bank Charges	-	131,796.27	131,796.27	-	144719.78	144,719.78
b)	Others (specify)	-	-	-	-	-	-
	TOTAL	-	131,796.27	131,796.27	-	144,719.78	144,719.78



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SCHEDULE 21 - OTHER EXPENSES

Amount in Rupees

Particulars	As at 31st March, 2019			As at 31st March, 2018		
	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	-	-	-	-	-	-
d) Others (specify)	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

SCHEDULE 22 - PRIOR PERIOD EXPENSES

Amount in Rupees

Particulars	As at 31st March, 2019			As at 31st March, 2018		
	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	-	-	-	-	-	-



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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, Sale of Admission forms, Royalty, Hostel Rent, Interest on Saving Bank Accounts 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 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 & Scientific Journals	10%

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

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

5 RETIREMENT BENEFITS

No Provision has been made for the retirement benefits i.e pension, gratuity and leave encashment, during the year.

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 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. Moreover in some financial years interest on particular funds was not credited to the respective funds and taken directly to the Income and Expenditure Account.



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8 CORPUS FUND

CORPUS FUND was established in 2009-2010 with the approval of Finance Department of DTU. It was transferred to DTU Corpus Fund account of Rs. 100 Crore in the year 2012. No Grant in Aid amount was transferred to DTU Corpus Fund. The balance in the Corpus Fund account, including interest earned on the Corpus Fund, separated Bank account, Fixed Deposits with the Bank and Accrued interest

9 GOVERNMENT AND UGC GRANTS

- 9.1 Government Grants and UGC grants are accounted on realization basis. The amount of grant pertaining to the financial year is received before 31st March and if the grant is received after 31st March of a year, the grant is accounted on accrual basis and an equal amount is provided for in the year.
- 9.2 To the extent utilized toward capital expenditure, (on accrual basis) the amount is transferred to the Capital Fund.
- 9.3 Government and UGC grants for meeting Revenue Expenditure are accounted as income of the year in which they are realized.
- 9.4 Unutilized grant (including advance paid out of such grants) are shown in the Balance Sheet.

10 INVESTMENTS OF EARMARKED FUNDS AND INTEREST INCOME

To the extent not immediately required for expenditure, the amount is invested in fixed term deposits with Banks, leaving the balance in Saving Bank accounts.

Interest received, interest accrued and due and interest accrued on the investments are accounted in 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 in the respective accounts.

12 INCOME TAX

The income of the Institution is exempt from Income Tax under Section 10(2)(b) and therefore made in the accounts.

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