

**AUDITED ANNUAL
STATEMENT OF ACCOUNTS
OF
DELHI TECHNOLOGICAL
UNIVERSITY
FOR THE YEAR ENDED 31ST
MARCH 2020**

Audited by: MAM & ASSOCIATES
(CHARTERED ACCOUNTANTS)

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

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

AUDITED UTILIZATION CERTIFICATE FOR THE FY 2019-20
(PERIOD FROM 01.04.2019 TO 31.03.2020)

SN	DETAILS	AMOUNT (IN RS.)
01	Un-spent amount of the FY 2018-19 (Opening balance for FY 2019-20)	24,81,64,022
02	GIA 1 st instalment released	7,25,00,000
03	GIA 2 nd instalment released	19,50,00,000
04	University Generated Fund during the period 01.04.2019 to 31.03.2020	125,49,88,392
	Total	177,06,52,414
05	Expenditure during the period 01.04.2019 to 31.03.2020	158,29,59,208
	Un-spent amount of the FY 2019-20	18,76,93,206

Certified that out of Rs. 177,06,52,414/- of total fund i.e. un-spent balance of previous year (2018-19), GIA and University Generated Fund during the FY 2019-20, the DTU has utilized a sum of Rs. 158,29,59,208/- during the period of 01.04.2019 to 31.03.2020 and Rs. 18,76,93,206/- is remained unutilized as on 01.04.2020.

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




Jaspal Singh
Sr. Accounts Office/DDO


Nand Kishore
Dy. Registrar (F&A)


Prof. Samsher
Registrar, DTU

DELHI TECHNOLOGICAL UNIVERSITY
BALANCE SHEET AS AT 31ST MARCH, 2020

SOURCES OF FUNDS	Schedule	As at 31-03-2020 (Rs)	As at 31-03-2019 (Rs)
CAPITAL FUND	1	3,627,531,575.37	3,453,201,245.20
CORPUS FUND	1A	438,359,478.00	445,159,045.00
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	2	1,461,953,098.49	1,136,130,718.67
CURRENT LIABILITIES AND PROVISIONS	3	80,534,696.46	69,775,316.00
TOTAL		5,608,378,848.32	5,104,266,324.87
APPLICATION OF FUNDS			
FIXED ASSETS	4		
Tangible Assets		2,955,073,888.67	2,629,227,914.00
Intangible Assets		12,271,055.09	
Capital Work In Progress		189,300,926.00	123,464,769.00
INVESTMENTS	5		
Long Term		1,766,832,959.00	1,450,602,747.00
INVESTMENTS - OTHERS	6	-	-
CURRENT ASSETS	7	628,683,969.86	833,814,609.87
LOANS, ADVANCES AND DEPOSITS	8	56,216,049.70	67,156,285.00
TOTAL		5,608,378,848.32	5,104,266,324.87
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS	23		

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Prepared by
Ajay Gupta (CA)

Jin
Jaspal Singh
(Sr. AO/DDO)

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Nand Kishore
D.R (F&A)

Gupta
Dr. Samsher
(Registrar)

San
Prof. Yogesh Singh
(Hon'ble VC)

Place : New Delhi
Dated : 11th August, 2020



DELHI TECHNOLOGICAL UNIVERSITY
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

	Schedule	2019-2020 (Rs)	2018-2019 (Rs)
<u>INCOME</u>			
Academic Receipts	9	1,090,063,422.17	924,398,387.12
Grant in Aid	10	260,000,000.00	260,000,000.00
Income From Investments	11	38,199,926.00	39,804,050.00
Interest Earned	12	-	-
Other Incomes	13	64,508,881.72	140,827,547.24
Prior Period Income	14	62,216,162.00	-
		-	-
TOTAL (A)		1,514,988,391.89	1,365,029,984.36
<u>EXPENDITURE</u>			
Staff Payments & Benefits (Establishment Expenses)	15	1,019,317,971.00	673,770,483.00
Academic Expenses	16	81,947,372.00	55,165,619.00
Administrative and General Expenses	17	286,544,369.95	267,061,802.35
Transportation Expenses	18	156,395.00	575,572.00
Repair and Maintenance	19	43,845,193.00	156,778,121.00
Finance Costs	20	178,205.08	131,796.27
Depreciation	4	158,862,022.00	141,442,607.00
Other Expenses	21	-	-
Prior Period Expenses	22	-	-
TOTAL (B)		1,590,851,528.03	1,294,926,000.62
Balance being Excess of Income over Expenditure		(75,863,136.14)	70,103,983.74
Transfer To/From Designated Fund		-	-
Building Fund		-	-
Others (specify)		-	-
Balance Being Surplus/(Deficit) Carried To Capital Fund		(75,863,136.14)	70,103,983.74
 SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS	 23		

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Ajay Gupta(CA)

Jaspal
Jaspal Singh
(Sr.AO/DDO)

Nand
Nand Kishore
D.R (F&A)

Samsher
Dr. Samsher
(Registrar)

Yogesh
Prof. Yogesh Singh
(Hon'ble VC)

Place : New Delhi
Dated : 11th August, 2020



DELHI TECHNOLOGICAL UNIVERSITY
RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

RECEIPTS		As at 31-03-2020	As at 31-03-2019	PAYMENTS	As at 31-03-2020	As at 31-03-2019
I. Opening Balance				I. Payments		
a) Cash Balance	-	-	-	a) Establishment Expenses	1,019,317,971.00	673,770,483.00
b) Bank Balance				b) Academic Expenses	81,947,472.00	55,165,619.00
i. In Current accounts	367,807,450.83	491,544,498.09		c) Administrative Expenses	286,544,369.95	267,061,802.35
ii. In Deposit accounts	1,821,330,759.00	-		d) Transportation Expenses	156,395.00	575,572.00
iii. Saving accounts	95,279,147.04	80,587,955.17		e) Repair and Maintenance	43,845,193.00	156,778,121.00
				f) Finance Costs	178,205.08	131,796.27
				g) Prior Period Expenses	-	-
II. Grant Received				II. Payments against Earmarked / Endowment Fund	789,367,530.06	281,763,862.95
a) From Government of India	-	-	-			
b) From State Government	-	-	-			
(i) For Capital Expenditure	7,500,000.00	30,000,000.00				
(ii) For Revenue Expenditure	260,000,000.00	260,000,000.00				
c) From Other sources (details) (Grants for capital & revenue exp / to be shown separately if available)	-	-				
III. Academic Receipts	1,090,063,422.17	924,398,387.12		III. Payment against Sponsored Projects/ Schemes	-	-
IV. Receipts against Earmarked / Endowment Funds	864,798,979.19	634,544,184.82		IV. Expenditure Out of Corpus Fund	37,949,692.00	-
V. Receipts against Corpus Fund	101,000.00	-		V. Investment and Deposits made		
VI. Receipts against Sponsored Fellowships and Scholarships	-	-		a) Out of Earmarked / Endowment Funds	-	1,043,962,414.00
VII. Income on Investments from				b) Out of own funds (Investments-Others)	-	2,193,704,834.00
a) Earmarked / Endowment funds	76,732,960.00	40,933,713.00		VI. Term Deposits with Scheduled Banks	-	-
b) Other Investments	97,160,208.00	81,923,287.00		VII. Expenditure on Fixed Assets and Capital Works - in - Progress		
c) Corpus Fund	-	-		a) Fixed Assets	150,969,701.76	192,806,708.00
				b) Capital Works - in - Progress	-	123,464,769.00



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VIII. Interest Received on a) Bank Deposits b) Loan and Advances c) Saving Bank Accounts	- - 4,360,604.00	- - 2,918,161.00	- - 2,918,161.00	VIII. Other Payments including Statutory payments	327,726,562.75	200,180,257.00
IX. Investments encashed			2,798,186,795.00	IX. Refund of Grants	-	-
X. Term Deposits with Scheduled Banks encashed			-	X. Deposits and Advances	-	-
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 In Saving accounts In Deposit accounts	- - 461,469,204.06 144,740,408.80 1,789,104,205.00	367,807,450.83 95,279,147.04 -
XIII. Miscellaneous Receipts including Statutory Receipts.		386169229.23	307,415,955.24			
XIV. Any other Receipts						
Total	5,133,316,810.46	5,652,452,836.44	5,652,452,836.44	Total	5,133,316,810.46	5,652,452,836.44

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Prepared by
Ajay Gupta (CA)



Place : New Delhi
Dated : 11th August, 2020

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Dr. Samsher
(Registrar)

DELHI TECHNOLOGICAL UNIVERSITY

SCHEDULE -1: CAPITAL FUND

Particulars	Amount in Rupees	
	As at 31st March, 2020	As at 31st March, 2019
Balance at the beginning of the year	3,453,201,245.20	3,347,381,600.54
Add : Grants from UGC, Govt of India and State Govt. to the extent utilized for capital expenditure	-	-
Add : Adjustments made in Various Earmarked Funds	7,500,000.00	30,000,000.00
Add : Fixed deposit Not recorded earlier now recorded	(169,142,109.69)	(4,284,338.08)
Less: Additional Depreciation charged due to incorporation of audit paras	-	9,999,999.00
Add: Purchased out of Facilities & Service Charges	(149,763,018.00)	-
Add: Purchased out of Corpus Fund	248,806,702.00	-
Add: Assets added as per Audit Para	37,949,692.00	-
Less : TDS OF TEQUIP written off	274,852,131.00	-
	(9,931,000)	-
Add : Surplus Being Excess of Income Over Expenditure	-	70,103,983.74
Closing Balance at the End of the Year	3,703,394,711.51	3,453,201,245.20
Less : Deficit Being Excess of Expenditure Over Income	(75,863,136.14)	-
Closing Balance at the End of the Year	3,627,531,575.37	3,453,201,245.20

SCHEDULE -1A: CORPUS FUND

Particulars	Amount in Rupees	
	As at 31st March, 2020	As at 31st March, 2019
Balance at the beginning of the year	445,159,045.00	416,089,799.00
Add : Corpus Fund Donation	101,000.00	-
Add : Interest on Corpus Fund	24,297,731.00	18,305,909.00
Add : Interest Accrued on Corpus Fund	6,751,394.00	10,763,337.00
Less: Capital Expenditure Done Out of Corpus Fund	(37,949,692.00)	-
Closing Balance at the End of the Year	438,359,478.00	445,159,045.00

Corpus Fund Balance is Represented By :

Fixed Deposits	468,501,266.00	433536767
Interest Accrued on FDR	6,751,394.00	10763337
TDS	68,539.00	-
Bank Balance	987,971.00	858941
Expenditure Paid from Other Account	(476,309,170.00)	445,159,045.00
	(37,949,692.00)	-
	438,359,478.00	445,159,045.00



SCHEDULE -2: DESIGNATED/ARMARKED FUNDS

Amount in Rupees

Particulars	Fund Wise Breakup											
	Scholarship	Student	Examination	Sponsored Projects	Medals and Scholarships	Economically Weaker Section	TEQIP Project					
A.												
a) Opening Balance	8,250,280.72	182,404,368.87	133,557,382.10	25,319,657.50	-	8,977,592.50	13,589,177.00					
b) Additions During the year	33,917,444.00	207,876,340.00	140,318,004.00	41,083,912.27	8,181,513.36	49,682,500.00	-					
c) Income from Investments made of the funds	-	7,085,406.00	5,893,827.00	-	-	-	-					
d) Accrued Interest on Investments/Advances	346,945.00	5,637,817.00	4,613,235.00	647,386.00	183,713.00	-	493.00					
e) Interest on Saving Bank Account		294,648.00	-									
Total (A)	42,514,669.72	403,298,579.87	284,382,448.10	67,050,955.77	8,365,226.36	58,660,092.50	13,589,670.00					
B.												
Expenditure Towards Objectives of Funds												
i) Capital Expenditure	-	-	-	-	-	-	-					
ii) Revenue Expenditure	38,417,290.00	66,269,843.00	33,355,048.07	54,155,832.00	1,514,369.00	20,258,925.00	14,498.00					
Adjustments	(2,852,465.53)	(15,806,172.87)	(9,608,325.56)	928,665.00	-	1,090,596.00	13,575,272.00					
Total (B)	35,564,824.47	50,463,670.13	23,746,722.51	55,084,497.00	1,514,369.00	21,349,521.00	13,589,670.00					
Closing Balance at the End of the Year (A-B)	6,949,845.25	352,834,909.74	260,635,725.59	11,966,458.77	6,850,857.36	37,310,571.50	-					
Represented By												
Cash and Bank Balances	6,949,845.25	18,941,673.74	4,526,325.59	11,966,458.77	6,850,857.36	37,310,571.50	-					
Investments	-	327,301,804.00	251,496,165.00	-	-	-	-					
T.D.S		953,615.00	-									
Interest Accrued But Not Due	-	5,637,817.00	4,613,235.00	-	-	-	-					
Total	6,949,845.25	352,834,909.74	260,635,725.59	11,966,458.77	6,850,857.36	37,310,571.50	-					



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SCHEDULE -2A: EARMARKED FUNDS

Sr. No.	Name of The Earmarked Fund	Opening Balance		Additions During The Year		Total		Expenditure on the object during the year	Adjustment During The Year	Closing Balance		Total (11+12)		
		3		5		7 = (3+5)				8 = (4+6)			11	
		Earmarked	Accumulated Interest	Earmarked	Interest	Earmarked	Interest			Earmarked	Accumulated Interest		Earmarked	Accumulated Interest
1	Scholarship	7,744,662.72	595,618.00	33,917,444.00	346,945.00	41,662,106.72	852,563.00	38,417,290.00	(2,852,165.51)	6,097,282.25	852,563.00	6,949,845.25		
2	Student	171,325,614.87	11,078,754.00	207,876,340.00	13,017,871.00	379,201,954.87	24,096,625.00	66,269,843.00	(15,806,172.87)	328,738,284.74	24,096,625.00	352,834,909.74		
3	Examination	127,259,573.10	6,297,809.00	140,318,004.00	10,507,062.00	267,577,577.10	16,804,871.00	33,355,048.07	(9,608,125.56)	243,830,854.59	16,804,871.00	260,635,725.59		
4	Sponsored Projects	23,918,429.50	1,401,228.00	41,083,912.27	647,386.00	65,002,341.77	2,048,614.00	54,155,832.00	928,665.00	9,917,844.77	2,048,614.00	11,966,458.77		
5	Medals and Scholarships	-	-	8,181,513.36	183,713.00	8,181,513.36	183,713.00	1,514,369.00	-	6,667,144.36	183,713.00	6,850,857.36		
6	TFQIP Project	13,589,177.00	-	-	493.00	13,589,177.00	493.00	14,398.00	13,575,272.00	(493.00)	493.00	-		
7	Economically Weaker Section	8,977,592.50	-	49,682,500.00	-	58,660,092.50	-	20,258,925.00	1,090,596.00	37,310,571.50	-	37,310,571.50		
8	Consultancy	108,224,473.40	20,924,909.00	109,211,518.12	9,245,394.00	217,435,991.52	30,170,303.00	54,681,056.29	(12,049,064.97)	174,804,000.20	30,170,303.00	204,974,303.20		
9	Innovation	1,941,129.00	652,258.00	431,470.44	81,401.00	2,372,599.44	733,659.00	188,695.00	329,775.44	1,854,129.00	733,659.00	2,587,788.00		
10	AIC TE Scholarship	51,936,300.00	13,974,604.00	-	7,431,549.00	51,936,300.00	21,406,153.00	-	-	51,936,300.00	21,406,153.00	73,342,453.00		
11	Development	248,597,296.50	30,096,103.00	12,000.00	16,947,539.00	248,609,296.50	47,043,642.00	156,236,820.00	(272,351.00)	92,644,827.50	47,043,642.00	139,688,469.50		
12	Facilities and Services	274,045,174.08	13,640,013.00	272,896,500.00	22,803,591.00	546,941,674.08	36,443,604.00	364,153,028.20	(144,478,038.20)	327,266,684.08	36,443,604.00	363,710,288.08		
13	Quality Improvement Programme	-	-	3,187,777.00	35,877.00	3,187,777.00	35,877.00	122,225.50	(169,142,109.69)	1,065,551.50	35,877.00	1,101,428.50		
	Total	1,037,559,422.67	98,571,296.00	864,798,979.19	81,248,821.00	1,902,358,401.86	179,820,117.00	789,367,530.06		1,282,132,981.49	179,820,117.00	1,461,953,098.49		



SCHEDULE -3: CURRENT LIABILITIES AND PROVISIONS

Amount in Rupees

Particulars	As at 31st March, 2020	As at 31st March, 2019
A. CURRENT LIABILITIES		
1. Employees Welfare Fund	267,798.00	-
2. Deposits from Students	52,602,911.00	61,450,911.00
3. Sundry Creditors	-	-
a) For Goods and Services	-	-
b) For Others	-	-
4. Deposits-Others	-	-
5. Statutory Liabilities	-	-
a) Overdue	-	-
b) Others	24,059,092.46	6,845,537.00
6. Other Current Liabilities	-	-
a) Salaries	-	-
b) Receipts Against Sponsored Projects	-	-
c) Receipts Against Sponsored Fellowships & Scholarships	-	-
d) Unutilised Grants	-	-
e) Grants In Advance	-	-
f) Other Funds	-	-
g) Other Liabilities	3,604,895.00	1,478,868.00
Total (A)	80,534,696.46	69,775,316.00
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)	80,534,696.46	69,775,316.00



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

Particulars	Amount in Rupees	
	As at 31st March, 2020	As at 31st March, 2019
A. Plan Grants : Government of Delhi		
Balance Brought Forward	-	-
Add: Receipts during the year	267,500,000.00	290,000,000.00
Total (a)	267,500,000.00	290,000,000.00
Less: Refunds	-	-
Less: Utilized For Revenue Expenditure	260,000,000.00	260,000,000.00
Less: Utilized For Capital Expenditure	7,500,000.00	30,000,000.00
Total (b)	267,500,000.00	290,000,000.00
Unutilized Carried Forward (a-b)	-	-
B. Plan Grants : UGC		
Balance Brought Forward	-	2,237,336.00
Add: Receipts during the year	-	-
Total (c)	-	2,237,336.00
Less: Refunds	-	-
Less: Utilized For Revenue Expenditure	-	2,237,336.00
Less: Utilized For Capital Expenditure	-	-
Total (d)	-	2,237,336.00
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)	-	-

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SCHEDULE NO.4 FIXED ASSETS

S. No	Assets Head	Gross Block					Depreciation				Net Block		
		Op Balance	Additions During The Year	Additions of Assets As Per Audit Para from 2009-10 to 2017-18	Deductions	CL Balance	Dep Opening Balance	Depreciation for the Year 2019-2020	Additional/Excess Depreciation charged	Total Depreciation	31/03/2020	31/03/2019	
1	Land	-	-	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-	-	-
3	Building	2,217,663,950.00	188,799,992.00	-	-	2,406,463,942.00	88,199,912.00	48,129,261.00	-	136,329,173.00	2,270,133,869.00	2,129,463,138.00	2,129,463,138.00
4	Road & Bridges	-	-	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	-	-	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
8	Plant & Machinery	679,242,037.00	112,764,106.31	39,942,039.00	-	831,948,182.31	280,257,788.00	41,154,550.00	(25,589,438.00)	295,822,900.00	536,125,282.31	398,984,249.00	398,984,249.00
9	Scientific & Laboratory Equipment	263,089,977.00	5,638,072.00	953,964.00	-	269,682,013.00	251,904,592.00	12,098,946.00	(12,655,270.00)	251,348,268.00	18,333,245.00	11,185,385.00	11,185,385.00
10	Office Equipment	5,484,899.00	15,500.00	22,822,111.00	-	28,322,510.00	888,914.00	2,124,188.00	13,394,470.00	16,407,572.00	11,914,938.00	4,595,985.00	4,595,985.00
11	Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-	-	-
12	Computers & Peripherals	142,564,660.00	19,344,385.00	144,761,780.00	-	306,670,825.00	128,727,031.00	21,074,691.00	108,564,841.00	358,366,563.00	48,304,262.00	13,837,629.00	13,837,629.00
13	Furniture, Fixtures & Fittings	70,619,932.00	35,242,351.00	64,901,700.00	-	170,763,983.00	67,052,904.00	9,426,896.00	37,014,157.00	113,493,957.00	57,269,126.00	3,586,128.00	3,586,128.00
14	Vehicles	1,120,197.00	-	1,470,537.00	-	2,590,734.00	112,020.00	170,423.00	1,412,134.00	1,694,577.00	896,157.00	1,008,177.00	1,008,177.00
15	Lab. Books & Scientific Journals	77,473,000.00	1,162,664.36	-	-	15,305,457.36	10,885,777.00	1,530,546.00	(9,207,375.00)	3,208,948.00	12,096,509.36	66,587,223.00	66,587,223.00
16	Small Value Assets	-	-	-	-	-	-	-	-	-	-	-	-
	Total (A)	3,457,256,852.00	362,967,970.67	274,852,131.00	(63,330,207.00)	4,031,745,846.67	828,028,938.00	135,709,501.00	112,933,519.00	1,076,671,958.00	2,955,073,888.67	2,629,227,914.00	2,629,227,914.00
17	Capital Work in Progress (B)	123,464,769.00	158,347,602.00	-	92,511,445.00	189,300,926.00	-	-	-	-	189,300,926.00	123,464,769.00	123,464,769.00
	Total (A + B + C)	3,580,721,621.00	5,20,315,540.76	3,08,182,338.00	29,181,238.00	4,293,299,847.76	828,028,938.00	1,58,862,022.00	1,49,763,018.00	1,1,36,653,978.00	3,156,645,869.76	2,752,692,683.00	2,752,692,683.00
S. No.	Intangible Assets	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	31/03/2020	31/03/2019	
18	Computer Software	-	-	-	-	-	-	-	-	-	-	-	
19	E - Journals	-	8,922,868.09	63,330,207.00	-	72,253,075.09	-	23,152,521.00	36,829,499.00	59,982,020.00	12,271,055.09	-	
20	Patents	-	-	-	-	-	-	-	-	-	-	-	
	Total (C)	-	8,922,868.09	63,330,207.00	-	72,253,075.09	-	23,152,521.00	36,829,499.00	59,982,020.00	12,271,055.09	-	



SCHEDULE 5 : INVESTMENTS

	Amount in Rupees	
	As at 31st March, 2020	As at 31st March, 2019
1 In Central Government Securities	-	-
2 In State Government Securities	-	-
3 Other approved Securities	-	-
4 Shares	-	-
5 Investments	1,766,832,959.00	1,450,602,747.00
6 Term Deposits with Banks	-	-
7 Other (to be specified)	-	-
Total	1,766,832,959.00	1,450,602,747.00

SCHEDULE 5 (A) : INVESTMENTS (FUND WISE)

	Amount in Rupees	
	As at 31st March, 2020	As at 31st March, 2019
1 Consultancy Fund	139,065,690.00	82,740,687.00
2 Student Fund	327,301,804.00	163,245,330.00
3 AICTE Scholarship Fund	65,104,705.00	60,753,473.00
4 Corpus Fund	468,501,266.00	433,536,767.00
5 Development Fund	139,099,614.00	274,227,173.00
6 Examination Fund	251,496,165.00	123,245,330.00
7 Facilities and Service Charges Fund	344,603,600.00	276,490,661.00
8 Refundable Security Deposit	31,660,115.00	36,363,326.00
Total	1,766,832,959.00	1,450,602,747.00

SCHEDULE 6 : INVESTMENTS - OTHERS

	Amount in Rupees	
	As at 31st March, 2020	As at 31st March, 2019
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	-	-
Total	-	-



SCHEDULE 7 : CURRENT ASSETS

	Amount in Rupees	
	As at 31st March, 2020	As at 31st March, 2019
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	203,111.00	-
b) Others	-	-
3. Cash and Bank Balances		
a) With Scheduled Banks :		
- In Current Accounts (Annexure A)	461,469,204.06	367,807,450.83
- In Term deposit Accounts	22,271,246.00	370,728,012.00
- In Saving Accounts (Annexure A)	144,740,408.80	95,279,147.04
b) With non - Scheduled Banks :		
- In Term deposit Accounts	-	-
- In Saving Accounts	-	-
4. Post Office - Savings Account	-	-
TOTAL	628,683,969.86	833,814,609.87



ANNEXURE A

		Amount in Rupees	
		As at 31st March, 2020	As at 31st March, 2019
I.	Bank Accounts		
1	DTU AICTE SCH A/C No. -33175987659	3,107,962.00	3,047,281.00
2	DTU Alumni Association A/C No. -35298302933	3,930,027.75	3,931,306.75
3	DTU Consultancy A/C No. -31007870910	55,299,674.00	41,898,160.40
4	DTU Corpus Fund A/C -31007877869	987,971.00	858,941.00
5	DTU Economically Weaker Section A/C -36066176664	37,310,571.50	8,977,592.50
6	DTU Exam Fees A/C -36066200065	4,526,325.59	7,458,123.10
7	DTU Facilities and Service Charges A/C-36066185783	12,191,122.08	4,246,381.08
8	DTU Innovation Fund A/C No.-31007876366	2,587,788.00	2,593,387.00
9	DTU Receipt A/C No. - 30875679275	9,379,353.37	5,328,240.63
10	DTU Refundable Security Fee A/C No. - 31007879232	2,280,885.05	3,477,157.05
11	DTU Scholarship A/C No. - 31594545844	6,949,845.25	8,250,280.72
12	DTU Sponsored Projects A/C No. - 31007875089	11,966,458.77	25,319,657.50
13	DTU Student Fund A/C No. - 31007885768	8,909,117.00	9,808,115.00
14	DTU Student Welfare A/C - 36066182840	10,019,872.37	4,698,464.50
15	DTU TEQIP -II A/C No. - 33602463417	-	13,905.00
16	OID NGF Fund Bank A/C - 10704860791	12,684.37	12,262.37
17	Registrar DTU- B.TECH-2ND to 8TH Semecter A/C No. - 34918913564	2,923,227.67	55,534,348.33
18	Registrar DTU- B.TECH Evening 2ND to 8TH Semecter A/C No. - 34918924418	479,601.25	10,822,991.25
19	Registrar DTU- B.TECH Evening New Admission A/C No. - 34918887838	343,149.54	923,727.50
20	Registrar DTU- B.TECH Regular New Admission A/C No. - 34918789295	101,553.25	41,885,061.25
21	Registrar DTU Development Fund A/C No. - 34902083005	49,179.50	54,844.50
22	Registrar DTU-East Campus A/C No. - 37760874243	579,537.56	29,494,196.52
23	Registrar DTU E-MBA 2ND Year A/C No. - 34918940203	165,207.50	853,668.50
24	Registrar DTU E-MBA New Admission A/C No. - 34918960194	840,146.50	7,596,953.50
25	Registrar DTU E-Payment A/C No. - 38004588519	23,557,329.93	3,322,706.00
26	Registrar DTU Forex A/C No. - 036705004272	39,181,496.05	2,445,704.00
27	Registrar DTU International Affiars A/C No. - 37143752513	51,236,987.16	78,872,487.89
28	Registrar DTU - MBA 2ND Year A/C No. - 34918928901	407,351.50	142,551.50
29	Registrar DTU - MBA New Admission A/C No. - 34918897664	326,643.36	399,917.50
30	Registrar DTU- M.TECH 2ND Year A/C No. - 34918934674	828,351.11	5,651,999.11
31	Registrar DTU- M.TECH Regular New Admission A/C No. - 34902051426	726,249.50	2,384,857.50
32	Registrar DTU- Ph. D 2ND Year A/C No. - 34918946216	212,022.39	10,678,152.39
33	Registrar DTU- Ph. D New Admission Year A/C No. - 34918806868	325,806.72	30,144,400.72
34	DTU- SUBSRPTION FROM ALUMNIIES A/C-36285532193	44,685,737.50	-
35	DTU- MEDALS AND SCHOLARSHIP A/C-36423599642	6,850,857.36	-
36	QIP A/C NO. 36440621645	1,101,428.50	-
37	UNIVERSITY SHARE (URDF) A/C- 35226964890	42,701,554.50	-
38	State Bank of India A/C No. - 30875796669	219,126,536.41	51,958,774.31
TOTAL		606,209,612.86	463,086,597.87



SCHEDULE 8 : LOANS, ADVANCES & DEPOSITS

	As at 31st March, 2020	As at 31st March, 2019
1. Advances to employees : (Non - interest bearing)		
a) Salary	-	-
b) Festival	-	-
c) Medical Advance	-	-
d) Other (to be specified)	-	-
2. Long Term Advances to employees : (Interest bearing)		
a) Vehicle Loan	-	-
b) Home Loan	-	-
c) Other (to be specified)	-	-
3. Advances and other amount recoverable in cash or in kind or for value to be received :		
a) On Capital Account	-	-
b) to Suppliers	-	-
c) Others	-	-
4. Prepaid Expenses		
a) Insurance	-	-
b) Others Expenses	10,668,412.70	-
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	25,249,756.00	24,153,546.00
b) On Investment - Others	8,094,446.00	36,946,556.00
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	12,203,435.00	6,056,183.00
TOTAL	56,216,049.70	67,156,285.00



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SCHEDULE 9 : ACADEMIC RECEIPTS

		Amount in Rupees	
		As at 31st March, 2020	As at 31st March, 2019
FEEES FROM STUDENTS			
1	Tuition fee	1,070,127,271.13	914,403,360.12
2	Admission fee	-	-
3	Project/Thesis Fees	-	572,700.00
4	Library/Admission fee	-	-
5	Laboratory fee	-	-
6	Art & Craft fee	-	-
7	Registration fee	-	-
8	Syllabus fee	-	-
Total (A)		1,070,127,271.13	914,976,060.12
Examinations			
1	Admission test fee	-	-
2	Annual Examination fee	120,000.00	-
3	Mark sheet, certificate fee	30,500.00	26,000.00
4	Entrance examination fee	-	-
Total (B)		150,500.00	26,000.00
Other Fees			
1	Identity card fee	-	-
2	Fine / Miscellaneous fee	2,291,275.00	1,631,243.00
3	Facilities and Service Charges	-	-
4	Transportation fee	-	-
5	Hostel fee	-	-
Total (C)		2,291,275.00	1,631,243.00
Sale of Publications			
1	Sale of Admission forms	17,494,376.04	7,765,084.00
2	Sale of syllabus and Question Paper, etc.	-	-
3	Sale of prospectus including admission forms	-	-
Total (D)		17,494,376.04	7,765,084.00
Other Academic Receipts			
1	Registration fee for workshops, programmes	-	-
2	Registration fee (Academic Staff Collage)	-	-
Total (E)		-	-
GRAND TOTAL (A + B + C + D + E)		1,090,063,422.17	924,398,387.12



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SCHEDULE 10 - GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Particulars	Amount in Rupees				As at 31st March, 2020	As at 31st March, 2019
	Govt. of Delhi	Plan		UGC - Specific Schemes		
		Plan	Non Plan UGC			
Balance B/F	-	-	-	-	-	-
Add : Receipts during the year	267,500,000.00	-	-	-	267,500,000.00	290,000,000.00
Total	267,500,000.00	-	-	-	267,500,000.00	290,000,000.00
Less : Refund to UGC	-	-	-	-	-	-
Balance B/F	267,500,000.00	-	-	-	267,500,000.00	290,000,000.00
Less : Utilised for Capital expenditure (A)	7,500,000.00	-	-	-	7,500,000.00	30,000,000.00
Balance	260,000,000.00	-	-	-	260,000,000.00	260,000,000.00
Less : Utilised for Revenue Expenditure (B)	260,000,000.00	-	-	-	260,000,000.00	260,000,000.00
Balance C/F (C)	-	-	-	-	-	-

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SCHEDULE II - INCOME FROM INVESTMENTS

Particulars	Amount in Rupees			
	Earmarked Fund		Other Investments	
	As at 31st March, 2020	As at 31st March, 2019	As at 31st March, 2020	As at 31st March, 2019
1. Interest				
a. On Government Securities				
b. Other Bonds / Debentures				
2. Interest on Term Deposits	52,894,926.00	76,967,341.00	59,898,140.00	40,644,793.00
3. Income accrued but not due on Term Deposits	25,249,756.00	24,153,546.00	8,094,446.00	28,762,426.00
4. Interest on Saving Bank Accounts	3,104,139.00	2,702,315.00	1,256,465.00	215,846.00
5. Others (Specify)				
Total	81,248,821.00	53,823,202.00	69,249,051.00	69,623,065.00
Transferred to Earmarked Funds/CPF/Corpus Fund	81,248,821.00	53,823,202.00	31,049,125.00	29,819,015.00
Balance			38,199,926.00	39,804,050.00

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SCHEDULE 12 : INTEREST EARNED

Particulars	Amount in Rupees	
	As at 31st March, 2020	As at 31st March, 2019
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.

Particulars	Amount in Rupees	
	As at 31st March, 2020	As at 31st March, 2019
A. Income from Land & Buildings		
1 Hostel Room Rent	7,334,748.90	75,000,000.00
2 Licence fee	10,080,202.68	3,492,789.00
3 Canteen Rent	130,932.20	470,961.00
4 Electricity and Water Charges recovered	1,055,112.00	201,334.00
5 Guest House Charges	332,080.00	256,830.00
6 Rent (Others)	2,902,327.28	4,250,246.50
Total	21835403.06	83672160.50
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	714.00		2,130.00
3	Sale of application form (recruitment)			6,691,250.00
4	Misc. Receipts (Sale of tender form, waste paper, etc.)	2,192,000.00		-
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	2,235,524.00		165,807.00
8	Scrap Sales	730,909.56		50,296,199.74
9	Miscellaneous Receipts	37,514,331.10		57,155,386.74
	Total	42,673,478.66		140,827,547.24
	GRAND TOTAL, (A + B + C + D)	64,508,881.72		

SCHEDULE 14 - PRIOR PERIOD INCOME.

Particulars	Amount in Rupees	
	As at 31st March, 2020	As at 31st March, 2019
1 Academic Receipts	-	-
2 Income from Investments	-	-
3 Interest earned	-	-
4 Other Income	62,216,162.00	-
5 Water charges recovered	-	-
Total	62,216,162.00	-

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SCHEDULE 15 - STAFF PAYMENT & BENEFITS (ESTABLISHMENT EXPENSES)

Amount in Rupees

	As at 31st March, 2020			As at 31st March, 2019		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Salaries and Wages	903,483,412	-	903,483,412	548,062,756	-	548,062,756
b) Contribution to Provident Fund	2,262,235	-	2,262,235	2,542,486	-	2,542,486
c) Contribution to Other Fund (specify)	40,413,792	-	40,413,792	43,725,133	-	43,725,133
d) L.T.C Expenses	3,876,223	-	3,876,223	8,230,316	-	8,230,316
e) Medical Expenses	9,288,527	-	9,288,527	9,407,659	-	9,407,659
f) Leave Salary and Pension Contribution	1,662,585	-	1,662,585	4,534,168	-	4,534,168
g) Professional Development Fund	8,077,419	-	8,077,419	12,573,770	-	12,573,770
h) Remuneration for Coaching/Evening Classes	50,253,778	-	50,253,778	44,694,195	-	44,694,195
Total	1,019,317,971	-	1,019,317,971	673,770,483	-	673,770,483

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SCHEDULE 16 - ACADEMIC EXPENSES

	Amount in Rupees		
	As at 31st March, 2020		As at 31st March, 2019
	Plan	Non Plan	Total
a) Laboratory expenses	8,056,716.00	-	8,056,716.00
b) Expenses on Seminars / Workshops	3,841,387.00	-	3,841,387.00
c) Admission expenses	-	-	-
d) Scholarship & Stipend to PG and Research Scholars	70,049,269.00	-	70,049,269.00
TOTAL	81,947,372.00	-	81,947,372.00

SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES

	Amount in Rupees		
	As at 31st March, 2020		As at 31st March, 2019
	Plan	Non Plan	Total
A Infrastructure			
a) Electricity and power	77,791,300.00	-	77,791,300.00
b) Water Charges	787,436.00	-	787,436.00
c) Telephone and Fax Charges	3,892,810.00	-	3,892,810.00
d) Internet Charges	4,371,588.00	-	4,371,588.00
e) Others	-	-	-
c) Printing and Stationery (consumption)	9,615,835.00	-	9,615,835.00
f) Honorarium Expenses	6,294,270.00	-	6,294,270.00
g) Domestic Travelling and Conveyance Expenses	590,553.00	-	590,553.00
h) Foreign Travelling Expenses	414,971.00	-	414,971.00
i) Professional Charges	1,970,524.00	-	1,970,524.00
j) Advertisement and Publicity	13,422,390.00	-	13,422,390.00
k) Magazines & Journals	808,267.00	-	808,267.00
l) Purchase of Consumables for IT	1,253,555.00	-	1,253,555.00
m) Petrol and Fuel Charges	848,863.00	-	848,863.00
n) Security Charges	57,214,530.00	-	57,214,530.00
o) Salary and Wages to Outsourced Manpower	79,955,836.00	-	79,955,836.00
p) Miscellaneous Expenses	27,311,641.95	-	27,311,641.95
TOTAL	286,544,369.95	-	286,544,370

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SCHEDULE 18 - TRANSPORTATION EXPENSES

Particulars	As at 31st March, 2020			As at 31st March, 2019		
	Plan	Non Plan	Total	Plan	Non Plan	Total
	1 Vehicles (owned by institution)	-	-	-	-	-
a) Running Expenses	-	-	-	-	-	-
b) Repair and maintenance	156,395.00	-	156,395.00	575,572.00	-	575,572.00
c) Insurance expenses	-	-	-	-	-	-
2 Vehicles taken on rent / lease	-	-	-	-	-	-
c) Rent / Lease expenses	-	-	-	-	-	-
3 Vehicle (Taxi) hiring expenses	-	-	-	-	-	-
TOTAL	156,395.00	-	156,395.00	575,572.00	-	575,572.00

SCHEDULE 19 - REPAIR & MAINTENANCE

Particulars	As at 31st March, 2020			As at 31st March, 2019		
	Plan	Non Plan	Total	Plan	Non Plan	Total
	a) Buildings	924,559.00	-	924,559.00	119,002,640.00	-
b) Furniture & Fixtures	-	-	-	-	-	-
c) Plant & Machinery	818,075.00	-	818,075.00	1,077,879.00	-	1,077,879.00
d) Office Equipment	4,527,145.00	-	4,527,145.00	6,604,287.00	-	6,604,287.00
e) Computers	-	-	-	-	-	-
f) Laboratory & Scientific equipment	-	-	-	-	-	-
g) Audio Visual equipment	-	-	-	-	-	-
h) Sanitation- Maintenance of DTU Campus	27,547,502.00	-	27,547,502.00	20,622,529.00	-	20,622,529.00
i) Book Binding charges	-	-	-	-	-	-
j) Gardening	10,027,912.00	-	10,027,912.00	9,470,786.00	-	9,470,786.00
k) Estate Maintenance	-	-	-	-	-	-
l) Others (specify)	-	-	-	-	-	-
TOTAL	43,845,193	-	43,845,193.00	156,778,121.00	-	156,778,121.00

SCHEDULE 20 - FINANCE COSTS

Particulars	As at 31st March, 2020			As at 31st March, 2019		
	Plan	Non Plan	Total	Plan	Non Plan	Total
	a) Bank Charges	-	178,205.08	178,205.08	-	131,796.27
b) Others (specify)	-	-	-	-	-	-
TOTAL	-	178,205.08	178,205.08	-	131,796.27	131,796.27

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SCHEDULE 21 - OTHER EXPENSES

Particulars	Amount in Rupees			
	As at 31st March, 2020		As at 31st March, 2019	
	Plan	Non Plan	Plan	Non Plan
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

Particulars	Amount in Rupees			
	As at 31st March, 2020		As at 31st March, 2019	
	Plan	Non Plan	Plan	Non Plan
1 Establishment expenses	-	-	-	-
2 Academic expenses	-	-	-	-
3 Administrative expenses	-	-	-	-
4 Transportation expenses	-	-	-	-
5 Repair & Maintenance	-	-	-	-
6 Other (specify)	-	-	-	-
TOTAL	-	-	-	-

(Handwritten signature)



SCHEDULE :- 23
SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

1 BASIS FOR PREPARATION OF ACCOUNTS

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

2 REVENUE RECOGNITION

2.1 Fees from Students, Sale of Admission Forms, Royalty, Hostel Rent, Interest on Saving Bank

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 Straightline method, at the following rates :

Tangible Assets :

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

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

3.4 During the year 2019-2020, the assets costing Rs 27,48,52,131 have been added to the Gross Block of Fixed Assets as per the Audit paras from 2009-10 to 2017-2018. During the year 2019-2020, additional depreciation of Rs 21,62,01,753 has been charged on the addition of assets as per audit para and excess depreciation of Rs 6,64,38,735 charged earlier in 2017-2018 and 2018-2019 on the assets has been now written back. Thus, the University has charged net additional depreciation of Rs 14,97,63,018 during the year 2019-2020.

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.

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 separated Bank account. Fixed Deposits with the Bank and Accrued interest on investments. However, during the year 2019-2020, DTU has received donation of Rs 1,01,000 which has been credited to the Corpus Fund. During the year 2019-2020, the University has incurred capital expenditure of Rs 3,79,49,792. The amount was lying in Fixed Deposits so in order to save the loss of interest, payment for the above capital expenditure has been made from the other accounts. It will be transferred from the Corpus Fund Account in the year 2020-2021 as and when the FDR'S of corpus fund would be matured.

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 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 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.

