

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

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

AUDITED UTILIZATION CERTIFICATE FOR THE FY 2021-22
(PERIOD FROM 01.04.2021 TO 31.03.2022)

SN	DETAILS	AMOUNT (IN RS.)
01	Un-spent amount of the FY 2020-21 (Opening balance for FY 2021-22)	13,44,15,033
02	GIA 1 st instalment released	14,00,00,000
03	GIA 2 nd instalment released	28,00,00,000
04	GIA 3 rd instalment released	11,00,00,000
04	University Generated Fund during the period 01.04.2021 to 31.03.2022	165,64,21,923
	Total	232,08,36,956
05	Expenditure during the period 01.04.2021 to 31.03.2022	173,53,33,564
	Un-spent amount of the FY 2021-22	58,55,03,392

Certified that out of Rs.232,08,36,956/- of total fund i.e. un-spent balance of previous year (2020-21), GIA and University Generated Fund during the FY 2021-22 the DTU has utilized a sum of Rs. 173,53,33,564/- during the period of 01.04.2021 to 31.03.2022 and Rs.58,55,03,392/- is remained unutilized as on 01.04.2022.

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

Ajaya

Ajay Kumar Gupta
Chartered Accountant



Ajaya

Ajay Kumar Gupta
(Sr.A.O-I)

Jas

Jaspal Singh
(Sr. A.O/DDO)

M

Mahesh Kumar
(DCA)

Nirendra Dev

Nirendra Dev
(Controller of Accounts)

Prof. Madhusudhan Singh

Prof. Madhusudhan Singh
(Registrar, DTU)

M.A.M & ASSOCIATES

N-24A, 1st Floor, Green Park Extension, New Delhi - 110016
Ph: 01147596501, 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, 2022, 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, 2022, 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.

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.
- d. The university does not have any pending litigations which would impact its financial position.

For MAM & ASSOCIATES
Chartered Accountants
FRN:015680N



Ajay Kumar Gupta
(Partner)
M.No.095390

Place: New Delhi

Dated: 16th September, 2022



DELHI TECHNOLOGICAL UNIVERSITY
BALANCE SHEET AS AT 31ST MARCH, 2022

	Schedule	As at 31-03-2022 (Rs)	As at 31-03-2021 (Rs)
SOURCES OF FUNDS			
CAPITAL FUND	1	5,227,652,650.17	3,990,871,918.20
CORPUS FUND	1A	460,195,422.00	437,375,419.00
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	2	2,112,542,845.57	2,153,524,889.22
CURRENT LIABILITIES AND PROVISIONS	3	60,191,042.11	58,428,456.00
TOTAL		7,860,581,959.85	6,640,200,682.42
APPLICATION OF FUNDS			
FIXED ASSETS	4		
Tangible Assets		3,461,232,151.34	3,295,920,431.34
Intangible Assets		28,095,842.89	8,760,944.85
Capital Work In Progress		189,328,703.00	189,287,440.00
INVESTMENTS	5		
Long Term		1,503,694,161.00	-
INVESTMENTS - OTHERS	6	386,415,725.00	-
CURRENT ASSETS	7	2,203,701,383.62	3,088,738,395.23
LOANS, ADVANCES AND DEPOSITS	8	88,113,993.00	57,493,471.00
TOTAL		7,860,581,959.85	6,640,200,682.42
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS	23		

For M.A.M & Associates
Chartered Accountants



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

UDIN: 22095390 ATXBWD7537
For Delhi Technological University

Ajay Kumar Gupta
Ajay Kumar Gupta
(Sr. AO-I)

Jaspal Singh
Jaspal Singh
(Sr. AO/DDO)

Mahesh Kumar
Mahesh Kumar
(DCA)

J P Saini
J P Saini
(Vice Chancellor)

Narendra Dev
Narendra Dev
(Controller of Finance)

Prof. Madhusudan Singh
Prof. Madhusudan Singh
(Registrar)

Place : New Delhi
Dated : 16th September, 2022

DELHI TECHNOLOGICAL UNIVERSITY
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

	Schedule	2021-2022 (Rs)	2020-2021 (Rs)
<u>INCOME</u>			
Academic Receipts	9	1,625,494,144.86	1,309,997,351.14
Grant in Aid	10	410,000,000.00	250,000,000.00
Income From Investments	11	12,142,401.00	12,319,335.00
Interest Earned	12	-	-
Other Incomes	13	18,785,377.55	45,599,852.37
Prior Period Income	14	-	-
TOTAL (A)		2,066,421,923.41	1,617,916,538.51
<u>EXPENDITURE</u>			
Staff Payments & Benefits (Establishment Expenses)	15	988,579,208.00	897,084,404.00
Academic Expenses	16	122,614,784.00	76,334,332.00
Administrative and General Expenses	17	298,270,328.00	267,191,650.04
Transportation Expenses	18	63,638.00	112,999.00
Repair and Maintenance	19	132,182,216.27	107,415,063.00
Finance Costs	20	418,413.56	480,683.40
Depreciation	4	193,057,784.09	229,895,651.00
Other Expenses	21	-	-
Prior Period Expenses	22	3,688,790.00	-
TOTAL (B)		1,738,875,161.92	1,578,514,782.44
Balance being Excess of Income over Expenditure		327,546,761.49	39,401,756.07
Transfer To Retirement Benefits Fund		20,000,000.00	200,000,000.00
Building Fund		-	-
Balance Being Surplus/(Deficit) Carried To Capital Fund		307,546,761.49	(160,598,243.93)

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

23

For M.A.M & Associates
Chartered Accountants

Ajaya

Ajay Kumar Gupta
(Partner)
M.No. 095390



UDIN: 22095390 ATXBWD7537

For Delhi Technological University

Ajaya

Ajay Kumar Gupta
(Sr. AO-I)

Jaspa

Jaspa Singh
(Sr. AO/DDO)

Mahesh

Mahesh Kumar
(DCA)

Narendra

Narendra Dev
(Contoller of Finance)

Prof. Madhusudan

Prof. Madhusudan Singh
(Registrar)

J P Saini

J P Saini
(Vice Chancellor)

Place : New Delhi

Dated : 16th September, 2022

DELHI TECHNOLOGICAL UNIVERSITY
RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

RECEIPTS		2021-2022	2020-2021	PAYMENTS	2021-2022	2020-2021
I. Opening Balance				I. Payments		
a) Cash Balance		-	-	a) Establishment Expenses	985,579,208.00	897,084,404.00
b) Bank Balance				b) Academic Expenses	122,614,784.00	76,334,332.00
i. In Current accounts		578,354,684.93	461,469,204.06	c) Administrative Expenses	298,270,328.00	267,191,650.04
ii. In Deposit accounts		2,300,908,364.00	1,789,104,205.00	d) Transportation Expenses	63,638.00	112,999.00
iii. Saving accounts		204,473,798.30	144,740,408.80	e) Repair and Maintenance	132,182,216.27	107,415,063.00
				f) Finance Costs	418,413.56	480,683.40
				g) Prior Period Expenses	3,688,790.00	-
II. Grant Received				II. Payments against Earmarked / Endowment Fund	637,157,847.45	589,350,760.01
a) From Government of India		-	-			
b) From State Government						
(i) For Capital Expenditure		120,000,000.00	30,000,000.00			
(ii) For Revenue Expenditure		410,000,000.00	250,000,000.00			
c) From Other sources (details)		-	-			
(Grants for capital & revenue exp / to be shown separately if available)						
III. Academic Receipts		1,625,494,144.86	1,309,997,351.14	III. Payment against Sponsored Projects/ Schemes	-	-
IV. Receipts against Earmarked / Endowment Funds		1,105,443,616.28	1,041,701,455.50	IV. Expenditure Out of Corpus Fund	-	28,902,588.00
V. Receipts against Corpus Fund		-	72,000.00	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	1,890,109,886.00	-
VII. Income on Investments from				VII. Expenditure on Fixed Assets and Capital Works - in - Progress		
a) Earmarked / Endowment funds		84,399,422.00	77,870,714.00	a) Fixed Assets	131,975,466.13	128,376,882.73
b) Other Investments		7,805,441.00	11,383,030.00	b) Capital Works - in - Progress	19,649,802.00	677,064.00
c) Corpus Fund		19,412,910.00	30,522,469.00	VIII. Other Payments including Statutory payments	312,448,537.04	265,619,892.22
VIII. Interest Received on						
a) Bank Deposits		-	-			
b) Loan and Advances		-	-			
c) Saving Bank Accounts		6,411,849.00	5,694,630.00			



X. Investments encashed	0	-	IX. Refund of Grants	-	-
X. Term Deposits with Scheduled Banks encashed	-	-	X. Deposits and Advances	12,200,552.00	29,000.00
XI. Other Income (including Prior Period Income)	-	-	XI. Other Payments	-	-
XII. Deposits and Advances	4,126,879.00	-	XII. Closing Balance a) Cash in hand a) Bank Balance In Current accounts In Deposit accounts In Saving accounts	1,060,279,622.04 950,350,143.00 193,471,618.58	578,354,684.93 2,300,908,364.00 204,473,798.30
XIII. Miscellaneous Receipts including Statutory Receipts.	286,229,842.70	292,756,698.13		-	-
XIV. Any other Receipts	-	-		-	-
Total	6,753,060,952.07	5,445,312,165.63	Total	6,753,060,952.07	5,445,312,165.63

For M.A.M & Associates
Chartered Accountants

Rampr

Ajay Kumar Gupta
(Partner)

M.No. 095390



For Delhi Technological University

UDIN-33095390ATXBWD7537

Ajay Kumar Gupta

Ajay Kumar Gupta
(Sr. AO-I)

Jaspal Singh
Jaspal Singh
(DDO)

Maresh Kumar
Maresh Kumar
(DCA)

J P Saini
J P Saini
(Vice Chancellor)

Narendra Dev

Narendra Dev
(Controller of Finance)

Prof. Madhusudan Singh
Prof. Madhusudan Singh
(Registrar)

Place : New Delhi
Dated : 16th September, 2022

SCHEDULE -I: CAPITAL FUND

Amount in Rupees

Particulars	As at 31st March, 2022	As at 31st March, 2021
Balance at the beginning of the year	3,990,871,918.20	3,627,531,575.37
	-	-
	-	-
Add : Grants from UGC ,Govt of India and State Govt. to the extent utilized for capital expenditure	120,000,000.00	30,000,000.00
Add : Adjustments made in Various Earmarked Funds	606,606,207.48	40,927,895.76
Add : Adjustments made for unreconciled cheques	-	27,829,873.00
Add: Excess Depreciation charged earlier now corrected	56,166,865.00	-
Add: Purchased out of Facilities & Service Charges	142,895,260.00	242,356,830.00
Less: Depreciation charged on assets as per audit para	(610,039.00)	-
Add: Purchased out of Corpus Fund	-	28,902,588.00
Add: Liabilities written off as per Audit Para	-	582,394.00
Add: Assets recorded as per Audit Para	4,175,677.00	156,923,820.00
Less : EMD of 2019-2020 wrongly recorded in Income	-	(576,595.00)
Less : Interest accrued of 2019-2020 wrongly calculated	-	(3,008,219.00)
Add : Surplus Being Excess of Income Over Expenditure	-	-
Closing Balance at the End of the Year	4,920,105,888.68	4,151,470,162.13
Less : Deficit Being Excess of Expenditure Over Income	307,546,761.49	(160,598,243.93)
Closing Balance at the End of the Year	5,227,652,650.17	3,990,871,918.20

SCHEDULE -1A: CORPUS FUND

Amount in Rupees

Particulars	As at 31st March, 2022	As at 31st March, 2021
Balance at the beginning of the year	437,375,419.00	438,359,478.00
	-	72,000.00
Add : Corpus Fund Donation	16,070,550.00	23,872,690.00
Add : Interest on Corpus Fund	6,749,453.00	3,973,839.00
Add : Interest Accrued on Corpus Fund	-	(28,902,588.00)
Less: Capital Expenditure Done Out of Corpus Fund	460,195,422.00	437,375,419.00
Closing Balance at the End of the Year		

Corpus Fund Balance is Represented By :

Fixed Deposits	438,615,537.00	383,425,380.00
Interest Accrued on FDR	6,749,453.00	3,973,839.00
TDS	1,051,731.00	68,539.00
Bank Balance	16,988,604.00	53,117,564.00
	463,405,325.00	440,585,322.00
Less: Transferred from Facilities and Charges Account	(1,909,285.00)	(1,909,285.00)
Less: Expenditure out of Corpus Fund	(1,300,618.00)	(1,300,618.00)
Less: TDS/ Labour Cess Deducted paid from other accounts		
	460,195,422.00	437,375,419.00



SCHEDULE -2: DESIGNATED/EARMARKED FUNDS

Amount in Rupees

Particulars	Fund Wise Breakup							
	Scholarship	Student	Examination	Sponsored Projects	Medals and Scholarships	Economically Weaker Section	University Research Development Fund	Retirement Benefits Fund
A.								
a) Opening Balance	8,145,810.25	540,086,475.01	430,135,844.15	16,628,657.27	7,481,448.36	21,597,764.50	42,796,523.50	200,262,192.00
b) Additions During the year	94,095,164.00	239,281,481.00	172,176,500.00	42,247,874.00	2,663,122.28	57,144,500.00	8,649,117.00	20,000,000.00
c) Income from Investments made of the funds	-	19,313,635.00	16,118,872.00	-	200,630.00	-	2,045,620.00	1,804,446.00
d) Accrued Interest on Investments/Advances	-	5,057,188.00	4,012,281.00	-	102,389.00	-	-	7,816,974.00
e) Interest on Saving Bank Account	312,712.00	278,733.00	-	602,447.00	65,839.00	-	-	299,272.00
Total (A)	102,553,686.25	804,017,512.01	622,443,497.15	59,478,978.27	10,513,428.64	78,742,264.50	53,491,260.50	230,182,884.00
B.								
Expenditure Towards Objectives of Funds								
i) Capital Expenditure	-	-	-	-	-	-	-	-
ii) Revenue Expenditure	93,860,770.00	92,031,839.00	8,472,634.25	35,825,432.00	1,505,001.00	88,681,450.00	50,022,500.00	-
iii) Fees Waiver To Students	(299,281.00)	225,864,120.63	167,543,312.55	3,217,322.00	(1,496,616.50)	(35,259,016.30)	649.00	-
Adjustments	93,561,489.00	317,895,959.63	176,015,946.80	39,042,754.00	8,384.50	53,422,434.00	50,023,149.00	-
Total (B)								
Closing Balance at the End of the Year (A-B)	8,992,197.25	486,121,552.38	446,427,550.35	20,436,224.27	10,505,044.14	25,319,830.50	3,468,111.50	230,182,884.00
Represented By								
Cash and Bank Balances	8,992,197.25	15,481,389.38	20,657,945.35	20,436,224.27	3,463,256.14	25,319,830.50	3,468,111.50	365,921.00
Investments	-	463,389,279.00	421,321,281.00	-	6,939,399.00	-	-	221,999,989.00
T.D.S	-	2,193,696.00	436,043.00	-	-	-	-	-
Interest Accrued But Not Due	-	5,057,188.00	4,012,281.00	-	102,389.00	-	-	7,816,974.00
Total	8,992,197.25	486,121,552.38	446,427,550.35	20,436,224.27	10,505,044.14	25,319,830.50	3,468,111.50	230,182,884.00



Amount in Rupees

Fund Wise Breakup

Particulars	Consultancy	Innovation	AICTE Scholarship	Development	Facilities and Services	Quality Improvement Programme	As At 31st March 2022	As At 31st March 2021
A.								
a) Opening Balance	269,168,968.70	2,669,716.00	74,431,887.00	148,488,959.50	390,529,377.48	1,101,265.30	2,153,524,889.22	1,661,953,098.49
b) Additions During the year	93,822,258.00	-	1,480,600.00	-	373,883,000.00	-	1,105,443,616.28	1,045,020,795.50
c) Income from Investments made of the funds	8,312,198.00	-	2,016,377.00	6,156,391.00	11,196,299.00	-	67,164,468.00	55,629,177.00
d) Accrued Interest on Investments/Advances	3,587,879.00	-	1,700,946.00	1,674,284.00	2,400,427.00	-	26,352,368.00	17,266,324.00
e) Interest on Saving Bank Account	2,030,699.00	71,198.00	130,796.00	-	-	29,863.00	3,821,559.00	3,934,150.00
Total (A)	376,922,002.70	2,740,914.00	79,760,606.00	156,319,634.50	778,009,103.48	1,131,128.50	3,356,306,900.50	2,783,803,544.99
B.								
Expenditure Towards Objectives of Funds								
i) Capital Expenditure	-	-	-	-	142,895,260.00	-	142,895,260.00	242,356,830.00
ii) Revenue Expenditure	89,636,999.20	140,500.00	1,165,105.00	-	32,796,707.00	123,550.00	494,262,587.45	346,993,930.01
Adjustments	(18,408,966.20)	-	315,495.00	649.00	265,128,539.00	-	606,606,207.48	40,927,895.76
Total (B)	71,228,033.00	140,500.00	1,480,600.00	649.00	440,820,506.00	123,550.00	1,243,764,054.93	630,278,655.77
Closing Balance at the End of the Year (A-B)	305,693,969.70	2,600,414.00	78,280,006.00	156,318,985.50	337,188,597.48	1,007,478.50	2,112,542,845.57	2,153,524,889.22
Represented By								
Cash and Bank Balances	54,484,370.70	2,600,414.00	3,027,897.00	3,635,807.50	46,103,795.48	1,007,478.50	209,044,638.57	246,432,919.22
Investments	241,910,388.00	-	73,254,908.00	150,979,368.00	286,117,120.00	-	1,865,911,732.00	1,889,331,291.00
TDS	5,679,962.00	-	296,255.00	29,526.00	2,567,255.00	-	11,202,737.00	494,355.00
Interest Accrued But Not Due	3,619,249.00	-	1,700,946.00	1,674,284.00	2,400,427.00	-	26,383,738.00	17,266,324.00
Total	305,693,969.70	2,600,414.00	78,280,006.00	156,318,985.50	337,188,597.48	1,007,478.50	2,112,542,845.57	2,153,524,889.22



SCHEDULE-2A: EARMARKED FUNDS

SCHEDULE-2A: EARMARKED FUNDS													Amount in Rupees		
2		Opening Balance		Additions During The Year				Total		Expenditure on the object during the year		Adjustment During The Year	Closing Balance		Total
Sr. No.	Name of The Earmarked Fund	3	4	5	6	7 = (3+5)	8 = (4+6)	9	10	11	12	13	14	15	
		Earmarked	Accumulated Interest	Earmarked	Interest	Earmarked	Accumulated Interest								
1	Scholarship	6,845,838.25	1,299,972.00	94,095,164.00	312,712.00	100,941,002.25	1,612,684.00	93,860,770.00	(299,281.00)	7,379,513.25	1,612,684.00			8,992,197.25	
2	Student	495,656,868.01	44,429,607.00	239,281,481.00	24,649,556.00	734,938,449.01	69,079,163.00	92,031,839.00	225,864,120.63	417,023,593.38	69,079,163.00			486,121,552.38	
3	Examination	398,314,497.15	31,821,347.00	172,176,500.00	20,131,153.00	570,490,997.15	51,952,500.00	8,472,634.25	167,543,312.55	394,475,070.35	51,952,500.00			446,427,550.35	
4	Sponsored Projects	13,979,043.27	2,649,614.00	42,247,874.00	602,447.00	56,226,917.27	3,252,061.00	35,825,432.00	3,217,322.00	17,184,173.27	3,252,061.00			20,436,224.27	
5	Medals and Scholarships	7,087,208.36	394,240.00	2,663,122.28	368,858.00	9,750,330.64	763,098.00	1,505,001.00	(1,496,616.50)	9,751,946.14	763,098.00			10,505,044.14	
6	Retirement Benefits Fund	200,000,000.00	262,192.00	20,000,000.00	9,920,692.00	220,000,000.00	10,182,884.00		-	220,000,000.00	10,182,884.00			230,182,884.00	
7	University Research Development Fund	42,747,742.50	48,781.00	8,649,117.00	2,045,620.00	51,396,859.50	2,094,401.00	50,022,500.00	649.00	1,373,710.50	2,094,401.00			3,468,111.50	
8	Economically Weaker Section	21,597,764.50		57,144,500.00	-	78,742,264.50	-	88,681,450.00	(35,259,016.00)	25,379,830.50	-			25,379,830.50	
9	Consultancy	227,529,831.70	41,639,137.00	93,822,258.00	13,930,776.00	321,352,089.70	55,569,913.00	89,636,999.20	(18,408,966.20)	256,134,056.70	55,569,913.00			305,693,969.70	
10	Innovation	1,864,665.00	805,051.00	-	71,198.00	1,864,665.00	876,249.00	140,500.00		1,734,175.00	876,249.00			2,600,414.00	
11	AICTE Scholarship	48,928,081.00	25,503,806.00	1,480,600.00	3,848,119.00	50,408,681.00	29,351,925.00	1,165,105.00	315,495.00	48,938,071.00	29,351,925.00			78,280,006.00	
12	Development	92,644,178.50	55,844,781.00	-	7,830,675.00	92,644,178.50	63,675,456.00		649.00	92,643,519.50	63,675,456.00			156,318,985.50	
13	Facilities and Services	338,644,344.48	51,885,033.00	373,883,000.00	13,596,726.00	712,577,344.48	65,481,759.00	175,691,967.00	265,128,539.00	271,776,838.48	65,481,759.00			337,188,597.48	
14	Quality Improvement Programme	1,035,551.50	65,714.00	-	29,853.00	1,035,551.50	95,577.00	123,650.00	-	511,971.50	95,577.00			1,007,478.50	
Total		1,895,875,614.22	256,549,275.00	1,105,443,616.28	97,338,395.00	3,002,319,230.50	353,987,670.00	637,157,847.45	606,606,207.48	1,758,555,175.57	353,987,670.00			2,112,542,845.57	



SCHEDULE -3: CURRENT LIABILITIES AND PROVISIONS

Amount in Rupees

Particulars	As at 31st March, 2022	As at 31st March, 2021
A. CURRENT LIABILITIES		
1. Employees Welfare Fund	732,416.00	524,814.00
2. Deposits from Students	44,874,446.00	45,212,446.00
3. Sundry Creditors	-	-
a) For Goods and Services	-	-
b) For Others	-	-
4. Deposits-Others	-	-
5. Statutory Liabilities	-	-
a) Overdue	-	-
b) Others	6,280,678.44	6,137,063.00
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	8,303,501.67	6,554,133.00
Total (A)	60,191,042.11	58,428,456.00
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)	60,191,042.11	58,428,456.00



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

Amount in Rupees

Particulars	As at 31st March, 2022	As at 31st March, 2021
A. Plan Grants : Government of Delhi		
Balance Brought Forward	-	-
Add: Receipts during the year	530,000,000.00	280,000,000.00
Total (a)	530,000,000.00	280,000,000.00
Less: Refunds	-	-
Less: Utilized For Revenue Expenditure	410,000,000.00	250,000,000.00
Less: Utilized For Capital Expenditure	120,000,000.00	30,000,000.00
Total (b)	530,000,000.00	280,000,000.00
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

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 on Opening Balance	Depreciation for the Year 2021-2022	Additional/Excess Depreciation charged	Total Depreciation	31-03-22	31-03-21
1	Land	-	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-	-
3	Building	2,785,938,362.00	122,423,201.00	(3,048,346.00)	-	2,905,313,217.00	192,047,940.00	58,106,264.00	(60,967.00)	250,093,237.00	2,655,219,980.00	2,593,890,422.00
4	Road & Bridges	-	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	-	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and Equip	-	-	-	-	-	-	-	-	-	-	-
8	Plant & Machinery	889,737,748.37	54,367,853.00	-	-	944,105,601.37	341,566,558.00	45,807,274.00	(1,997,102.00)	385,276,730.00	558,728,871.37	548,171,190.37
9	Scientific & Laboratory Equipm	272,389,789.00	2,009,232.00	-	-	274,399,021.00	259,046,532.00	3,115,265.00	(76,318.00)	262,354,479.00	12,313,542.00	13,343,257.00
10	Office Equipment	35,660,738.00	16,066,151.00	5,643,386.00	-	57,370,275.00	20,793,786.00	4,302,771.00	(1,288,405.00)	23,388,152.00	33,562,123.00	14,866,952.00
11	Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-	-
12	Computers & Peripherals	332,335,055.00	54,651,526.00	487,637.00	-	387,474,218.00	308,998,889.00	32,707,802.00	(28,854,829.00)	312,551,862.00	74,622,356.00	23,336,166.00
13	Furniture, Fixtures & Fittings	213,061,251.00	34,320,301.00	2,003,000.00	-	249,384,552.00	130,624,401.00	14,557,708.00	(4,717,403.00)	140,464,706.00	108,919,846.00	82,436,850.00
14	Vehicles	2,590,734.00	-	-	-	2,590,734.00	1,953,650.00	112,020.00	(147,053.00)	1,718,617.00	672,117.00	637,084.00
15	Lib. Books & Scientific Journals	24,908,820.97	503,409.00	-	-	25,412,229.97	5,699,830.00	2,541,223.00	-	8,241,053.00	17,171,176.97	19,208,990.97
16	Printers	36,899.00	-	-	-	36,899.00	7,380.00	7,380.00	-	14,760.00	22,139.00	29,519.00
Total (A)		4,556,659,397.34	284,341,673.00	5,085,677.00	-	4,846,086,747.34	1,260,738,966.00	161,257,707.00	(37,142,077.00)	1,384,254,596.00	3,461,232,151.34	3,295,920,431.34
17	Capital Work in Progress (B)	189,287,440.00	58,198,747.00	(910,000.00)	(57,247,484.00)	189,328,703.00	-	-	-	-	189,328,703.00	189,287,440.00
S. No.	Intangible Assets	Op Balance	Additions	Additions of Assets As Per Audit Para	Deductions	CL Balance	Dep on Opening Balance	Amortization for the Year	Additional/Excess Amortization charged	Total Amortization /Adj. stment	31-03-22	31-03-21
18	Computer Software	-	-	-	-	-	-	-	-	-	-	-
19	E - Journals	114,571,607.85	32,720,226.13	-	-	147,291,833.98	105,810,663.00	31,800,077.09	(18,414,749.00)	119,95,991.09	28,095,842.89	8,760,944.85
20	Patents	-	-	-	-	-	-	-	-	-	-	-
Total (C)		114,571,607.85	32,720,226.13	-	-	147,291,833.98	105,810,663.00	31,800,077.09	(18,414,749.00)	119,95,991.09	28,095,842.89	8,760,944.85
Grand Total (A + B + C)		4,860,518,445.19	375,260,646.13	4,175,677.00	(57,247,484.00)	5,182,707,284.32	1,366,549,629.00	193,057,784.09	(55,556,826.00)	1,504,150,587.09	3,678,656,697.23	3,493,968,816.19



SCHEDULE 5 : INVESTMENTS

Amount in Rupees

	As at 31st March, 2022	As at 31st March, 2021
1 In Central Government Securities	-	-
2 In State Government Securities	-	-
3 Other approved Securities	-	-
4 Shares	-	-
5 Debentures and Bonds	-	-
6 Term Deposits with Banks in Earmarked Funds	1,503,694,161.00	-
7 Other (to be specified)	-	-
<u>Total</u>	<u>1,503,694,161.00</u>	<u>-</u>

SCHEDULE 6 : INVESTMENTS - OTHERS

Amount in Rupees

	As at 31st March, 2022	As at 31st March, 2021
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	386,415,725.00	-
<u>Total</u>	<u>386,415,725.00</u>	<u>-</u>



SCHEDULE 7 : CURRENT ASSETS

	Amount in Rupees	
	As at 31st March, 2022	As at 31st March, 2021
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	-	5,001,548.00
b) Others	-	-
3. Cash and Bank Balances		
a) With Scheduled Banks :		
- In Current Accounts (Annexure A)	1,060,279,677.04	578,354,684.93
- In Term deposit Accounts	950,350,143.00	2,300,908,364.00
- In Saving Accounts (Annexure A)	193,071,618.38	204,413,798.30
b) With non - Scheduled Banks :		
- In Term deposit Accounts	-	-
- In Saving Accounts	-	-
4. Post Office - Savings Account		
	-	-
TOTAL	2,203,701,383.62	3,088,738,395.23



ANNEXURE A

Amount in Rupees

		As at 31st March, 2022	As at 31st March, 2021
I.	Bank Accounts		
1	DTU AICTE SCH A/C No. -33175987659	3,027,897.00	3,193,356.00
2	DTU Alumni Association A/C No. -35298302933	3,905,977.75	3,929,378.75
3	DTU Consultancy A/C No. -31007870910	54,484,370.70	36,943,451.70
4	DTU Corpus Fund A/C -31007877869	16,988,604.00	53,117,564.00
5	DTU Economically Weaker Section A/C -36066176664	25,319,830.50	21,597,764.50
6	DTU Exam Fees A/C -36066200065	20,657,945.35	21,314,926.15
7	DTU Facilities and Service Charges A/C -36066185783	46,103,795.48	95,083,203.48
8	DTU Innovation Fund A/C No. -31007876366	2,600,414.00	2,669,716.00
9	DTU Receipt A/C No. 30875679275	146,517,239.21	82,593,055.02
10	DTU Refundable Security Fee A/C No. - 31007879232	25,014,879.55	25,008,418.55
11	DTU Scholarship A/C No. - 31594545844	8,992,197.25	8,145,810.25
12	DTU Sponsored Projects A/C No. - 31007875089	20,436,224.27	16,628,657.27
13	DTU Student Fund A/C No. - 31007885768	8,818,959.50	8,886,256.00
14	DTU Student Welfare A/C - 36066182840	6,649,041.51	20,808,797.01
15	DTU TEQIP-II A/C No. - 33602463417	-	-
16	Old NGF Fund Bank A/C - 10704860791	13,388.37	13,032.37
17	Registrar DTU- B.TECH-2ND to 8TH Semester A/C No. - 34918913564	125,079,276.76	15,410,230.82
18	Registrar DTU- B.TECH Evening 2ND to 8TH Semester A/C No. - 34918924418	27,276,660.25	7,475,212.25
19	Registrar DTU- B.TECH Evening New Admission A/C No. - 34918887838	3,668,151.24	1,821,018.24
20	Registrar DTU- B.TECH Regular New Admission A/C No. - 34918789295	82,865,446.95	8,237,707.25
21	Registrar DTU Development Fund A/C No. - 34902083005	3,635,807.50	6,069,293.50
22	Registrar DTU-East Campus A/C No. - 37760874243	113,393,765.22	65,028,815.68
23	Registrar DTU E-MBA 2ND Year A/C No. - 34918940203	6,580,571.50	8,990,557.50
24	Registrar DTU E-MBA New Admission A/C No. - 34918960194	159,461.50	9,776,841.50
25	Registrar DTU E-Payment A/C No. - 38004588519	14,827,271.93	13,998,029.93
26	Registrar DTU Forex A/C No. - 036705004272	23,143,547.09	16,726,577.86
27	Registrar DTU International Affairs A/C No. - 37143752513	215,421,006.00	26,645,600.54
28	Registrar DTU - MBA 2ND Year A/C No. - 34918928901	40,558,779.20	1,244,720.50
29	Registrar DTU - MBA New Admission A/C No. - 34918897664	4,985,131.42	4,155,223.90
30	Registrar DTU- M.TECH 2ND Year A/C No. - 34918934674	9,887,886.11	8,289,014.11
31	Registrar DTU- M.TECH Regular New Admission A/C No. - 34902051426	414,851.16	23,337,265.16
32	Registrar DTU- Ph. D 2ND Year A/C No. - 34918946216	9,530,152.61	8,184,430.61
33	Registrar DTU- Ph. D New Admission Year A/C No. - 34918806868	2,894,951.76	8,290,715.76
34	DTU- SUBSCRIPTION FROM ALUMNIES A/C-36285532193	47,858,028.30	48,023,591.30
35	DTU- MEDALS AND SCHOLARSHIP A/C-36423599642	3,463,256.14	742,679.36
36	QIP A/C NO. 36440621645	1,007,478.50	1,101,265.50
37	UNIVERSITY SHARE (URDF) A/C- 35226964890	3,468,111.50	3,247,742.50
38	State Bank of India A/C No. - 30875796669	123,334,962.54	96,098,562.41
39	DTU- Employees Retirement Benefits Fund A/c No. -40181693237	365,921.00	-
TOTAL		1,253,351,240.62	782,828,483.23



SCHEDULE 8 : LOANS, ADVANCES & DEPOSITS

		Amount in Rupees	
		As at 31st March, 2022	As at 31st March, 2021
1. Advances to employees : (Non - interest bearing)			
a) Salary		-	-
b) Festival			
c) Medical Advance		4,000.00	29,000.00
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		8,098,773.00	-
4. Prepaid Expenses			
a) Insurance		-	-
b) Others Expenses		15,117,268.00	23,492,634.00
5. Deposits			
a) Telephone		-	-
b) Lease Rent		-	-
c) Electricity		687,000.00	687,000.00
d) AICTE, if applicable		-	-
e) Other (to be specified)		-	-
6. Income Accrued :			
a) On Investment from Earmarked / Endowment Funds		26,383,738.00	17,004,132.00
b) On Investment - Others		9,748,094.00	4,856,523.00
c) On Loans and Advances		-	-
d) Other (includes income due unrealized)		11,152,187.00	487,192.00
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		676,985.00	849,566.00
7. Claims Receivable			
		16,245,948.00	10,087,424.00
Tax Deducted at Source/Tax Collected at Source			
		88,13,993.00	57,493,471.00
TOTAL			



SCHEDULE 9 : ACADEMIC RECEIPTS

Amount in Rupees

	As at 31st March, 2022	As at 31st March, 2021
FEES FROM STUDENTS		
1 Tuition fee	1,600,649,373.16	1,293,561,512.14
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)	1,600,649,373.16	1,293,561,512.14
Examinations		
1 Admission test fee	-	-
2 Annual Examination fee	8,000.00	14,000.00
3 Mark sheet, certificate fee	-	-
4 Entrance examination fee	8,000.00	14,000.00
Total (B)	8,000.00	14,000.00
Other Fees		
1 Identity card fee	-	-
2 Fine / Miscellaneous fee	2,957,484.70	4,416,588.00
3 Facilities and Service Charges	-	-
4 Transportation fee	-	-
5 Hostel fee	-	-
Total (C)	2,957,484.70	4,416,588.00
Sale of Publications		
1 Sale of Admission forms	7,859,053.00	8,195,900.00
2 Sale of syllabus and Question Paper, etc.	-	-
3 Sale of prospectus including admission forms	-	-
Total (D)	7,859,053.00	8,195,900.00
Other Academic Receipts		
1 Registration fee for workshops, programmes	-	-
2 University Share of Academic Fees from Joint Admission Council	14,020,234.00	3,809,351.00
Total (E)	14,020,234.00	3,809,351.00
GRAND TOTAL (A + B + C + D + E)	1,625,494,144.86	1,309,997,351.14



SCHEDULE 10 - GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

SCHEDULE 10 - GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)							Amount in Rupees
Particulars	Govt. of Delhi	Plan		Total Plan	Non Plan UGC	As at 31st March, 2022	As at 31st March, 2021
		Plan	UGC				
			Specific Schemes				
Balance B/F	-	-	-	-	-	-	-
Add : Receipts during the year	530,000,000.00	-	-	530,000,000.00	-	530,000,000.00	280,000,000.00
Total	530,000,000.00	-	-	530,000,000.00	-	530,000,000.00	280,000,000.00
Less : Refund to UGC	-	-	-	530,000,000.00	-	530,000,000.00	280,000,000.00
Balance B/F	530,000,000.00	-	-	120,000,000.00	-	120,000,000.00	30,000,000.00
Less : Utilised for Capital expenditure (A)	120,000,000.00	-	-	410,000,000.00	-	410,000,000.00	250,000,000.00
Balance	410,000,000.00	-	-	410,000,000.00	-	410,000,000.00	250,000,000.00
Less : Utilised for Revenue Expenditure (B)	410,000,000.00	-	-	-	-	-	-
Balance C/F (C)	-	-	-	-	-	-	-



Amount in Rupees

Amount in Rupees

SCHEDULE 12 : INTEREST EARNED

		Amount in Rupees	
Particulars		As at 31st March, 2022	As at 31st March, 2021
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, 2022	As at 31st March, 2021
A. Income from Land & Buildings			
1	Hostel Room Rent	602,395.00	16,438,521.10
2	Licence fee	4,753,493.00	2,682,829.26
3	Canteen Rent	78,918.00	-
4	Electricity and Water Charges recovered	3,134,850.75	11,552,325.90
5	Guest House Charges	165,510.00	90,780.00
6	Rent (Others)	2,191,716.86	3,730,392.32
	Total	10,926,883.61	34494848.58
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 fates	-	-
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	28,598.00	19,702.00
2	RTI fees	790.00	122.00
3	Sale of application form (recruitment)	260,000.00	253,000.00
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	1,032,229.54	-
8	Scrap Sales	51,000.00	2,084,849.00
9	Subscription from Alumniees	6,485,876.40	8,747,330.79
10	Miscellaneous Receipts	7,858,493.94	11,105,003.79
	Total	18,785,377.55	45,599,852.37
	GRAND TOTAL (A + B + C + D)		

SCHEDULE 14 - PRIOR PERIOD INCOME

		Amount in Rupees	
		As at 31st March, 2022	As at 31st March, 2021
Particulars			
1	Academic Receipts	-	-
2	Income from Investments	-	-
3	Interest earned	-	-
4	Other Income	-	-
5	Water charges recovered	-	-
	Total	-	-



SCHEDULE 15 - STAFF PAYMENT & BENEFITS (ESTABLISHMENT EXPENSES)

Amount in Rupees

	As at 31st March, 2022			As at 31st March, 2021		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Salaries and Wages	857,167,826	-	857,167,826	756,531,581	-	756,531,581
b) Contribution to Provident Fund	2,606,408	-	2,606,408	2,347,700	-	2,347,700
c) Contribution to Other Fund (specify)	52,873,457	-	52,873,457	63,614,398	-	63,614,398
d) LTC Expenses	6,220,674	-	6,220,674	4,632,500	-	4,632,500
e) Medical Expenses	12,089,561	-	12,089,561	8,476,762	-	8,476,762
f) Leave Salary and Pension Contribution	1,883,745	-	1,883,745	3,009,714	-	3,009,714
g) Professional Development Fund	4,648,747	-	4,648,747	8,843,860	-	8,843,860
h) Remuneration for Coaching/Evening Classes	51,088,790	-	51,088,790	49,627,889	-	49,627,889
Total	988,579,208	-	988,579,208	897,384,404	-	897,384,404



SCHEDULE 16 - ACADEMIC EXPENSES

	As at 31st March, 2022			As at 31st March, 2021		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Laboratory expenses	1,349,333.00	-	1,349,333.00	3,257,011.00	-	3,257,011.00
b) Expenses on Seminars / Workshops	858,262.00	-	858,262.00	1,135,015.00	-	1,135,015.00
c) Admission expenses	-	-	-	-	-	-
d) Scholarship & Stipend to PG and Research Scholars	120,397,189.00	-	120,397,189.00	71,242,306.00	-	71,242,306.00
TOTAL	122,614,784.00	-	122,614,784.00	76,334,332.00	-	76,334,332.00

Amount in Rupees

SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES

	As at 31st March, 2022			As at 31st March, 2021		
	Plan	Non Plan	Total	Plan	Non Plan	Total
A Infrastructure						
a) Electricity and power	45,740,958.00	-	45,740,958.00	45,471,483.00	-	45,471,483.00
b) Water Charges	269,950.00	-	269,950.00	-	-	-
B Communication						
c) Telephone and Fax Charges	2,127,983.00	-	2,127,983.00	4,283,050.00	-	4,283,050.00
d) Internet Charges	4,873,930.00	-	4,873,930.00	3,997,403.00	-	3,997,403.00
C Others						
e) Printing and Stationery	10,017,410.00	-	10,017,410.00	13,216,592.00	-	13,216,592.00
f) Honorarium Expenses	4,677,626.00	-	4,677,626.00	4,667,390.00	-	4,667,390.00
g) Domestic Travelling and Conveyance Expenses	285,002.00	-	285,002.00	641,051.00	-	641,051.00
h) Foreign Travelling Expenses	-	-	-	-	-	-
i) Professional Charges	1,757,435.00	-	1,757,435.00	1,699,449.00	-	1,699,449.00
j) Advertisement and Publicity	6,311,171.00	-	6,311,171.00	11,285,016.00	-	11,285,016.00
k) Magazines & Journals	142,522.00	-	142,522.00	514,580.00	-	514,580.00
l) Purchase of Consumables for IT	57,173.00	-	57,173.00	362,250.00	-	362,250.00
m) Petrol and Fuel Charges	642,971.00	-	642,971.00	650,721.00	-	650,721.00
n) Security Charges	83,191,985.00	-	83,191,985.00	65,103,300.00	-	65,103,300.00
o) Salary and Wages to Outsourced Manpower	108,977,374.00	-	108,977,374.00	89,963,286.00	-	89,963,286.00
p) Reimbursement of Mobile, Internet and Newspaper Expenses	2,990,863.00	-	2,990,863.00	-	-	-
q) Miscellaneous Expenses	26,205,975.00	-	26,205,975.00	25,336,079.04	-	25,336,079.04
TOTAL	298,270,328.00	-	298,270,328.00	267,191,650.04	-	267,191,650.04



SCHEDULE 18 - TRANSPORTATION EXPENSES

Particulars	As at 31st March, 2022			As at 31st March, 2021		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1 Vehicles (owned by institution)	-	-	-	-	-	-
a) Running Expenses	-	-	-	-	-	-
b) Repair and maintenance	63,638.00	-	63,638.00	112,999.00	-	112,999.00
c) Insurance expenses	-	-	-	-	-	-
Vehicles taken on rent / lease	-	-	-	-	-	-
2	-	-	-	-	-	-
a) Rent / Lease expenses	-	-	-	-	-	-
3 Vehicle (Taxi) hiring expenses	63,638.00	-	63,638.00	112,999.00	-	112,999.00
TOTAL	63,638.00	-	63,638.00	112,999.00	-	112,999.00

Amount in Rupees

SCHEDULE 19 - REPAIR & MAINTENANCE

Particulars	As at 31st March, 2022			As at 31st March, 2021		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Buildings	69,864,644.27	-	69,864,644.27	50,26,852.00	-	50,26,852.00
b) Furniture & Fixtures	-	-	-	-	-	-
c) Plant & Machinery	1,459,426.00	-	1,459,426.00	1,605,994.00	-	1,605,994.00
d) Office Equipment	6,970,521.00	-	6,970,521.00	8,502,329.00	-	8,502,329.00
e) Computers	-	-	-	-	-	-
f) Laboratory & Scientific equipment	-	-	-	-	-	-
g) Audio Visual equipment	36,901,989.00	-	36,901,989.00	32,381,243.00	-	32,381,243.00
h) Sanitation- Maintenance of DTU Campus	-	-	-	-	-	-
i) Book Binding charges	16,985,636.00	-	16,985,636.00	14,568,645.00	-	14,568,645.00
j) Gardening	-	-	-	-	-	-
k) Estate Maintenance	-	-	-	-	-	-
l) Others (specify)	132,182,216.27	-	132,182,216.27	107,415,063.00	-	107,415,063.00
TOTAL	132,182,216.27	-	132,182,216.27	107,415,063.00	-	107,415,063.00

Amount in Rupees

SCHEDULE 20 - FINANCE COSTS

Particulars	As at 31st March, 2022			As at 31st March, 2021		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Bank Charges	-	418,413.56	418,413.56	-	480,683.40	480,683.40
b) Others (specify)	-	-	-	-	-	-
TOTAL	-	418,413.56	418,413.56	-	480,683.40	480,683.40



SCHEDULE 21 - OTHER EXPENSES

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	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	-	-	-	-
c) Other Expenses	-	-	-	-
TOTAL	-	-	-	-

Amount in Rupees

SCHEDULE 22 - PRIOR PERIOD EXPENSES

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	Plan	Non Plan	Plan	Non Plan
1 Establishment expenses	-	-	-	-
2 Academic expenses	-	-	-	-
3 Administrative expenses	80,670.00	-	80,670.00	-
4 Water Expenses	3,608,120.00	-	3,608,120.00	-
5 Electricity Expenses	-	-	-	-
6 Other (specify)	3,688,790.00	-	3,688,790.00	-
TOTAL	3,688,790.00	-	3,688,790.00	-



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 2021-2022, the assets costing Rs 41,75,677 have been added to the Gross Block of Fixed Assets as per the Audit paras. During the year 2021-2022, additional depreciation of Rs 6,10,039 has been charged on the addition of assets as per audit para. During the year 2021-2022, excess depreciation of Rs 3,77,52,116 charged earlier in 2020-21 has now been written back.

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



5. RETIREMENT BENEFITS

During the year 2021-2022, the University has made Provision for Gratuity/Leave Encashment to the tune of Rs 2 crores. Against the above provision for Gratuity/Leave encashment, the university has made FDR of Rs 2 crores in 2021-2022.

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

8. CORPUS FUND

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

9. GOVERNMENT AND UGC GRANTS

- 9.1 Government Grants and UGC grants are accounted on realization basis, However, where a sanction for release of grant pertaining to the financial year is received before 31st March and the grant is actually received in the next financial year, the grant is accounted on accrual basis and an equal amount is shown as recoverable from the Grantor.
- 9.2 To the extent utilized toward capital expenditure, (on accrual basis) government and grants from UGC are transferred to the Capital Fund.
- 9.3 Government and UGC grants for meeting Revenue Expenditure (on accrual basis) are treated, to the extent utilized, as income of the year in which they are realized.
- 9.4 Unutilized grant (including advance paid out of such grants) are carried forward and exhibited as liability in the Balance Sheet. However, there is no Unutilized Grant received from Delhi Government as on 31st March,2022.

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.



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.

