



DELHI TECHNOLOGICAL UNIVERSITY

Established by the Govt. of NCT of Delhi under the DTU Act 2009
(Formerly Delhi Collage of Engineering)

AUDITED ANNUAL STATEMENT OF ACCOUNTS

For The Year Ended 31st March 2023

ABOUT THE UNIVERSITY

Delhi Technological University (DTU) is a non-affiliating teaching and research University at Delhi established by the Govt. of NCT of Delhi with a vision to achieve excellence in science, engineering technology, management and allied areas. Its prime focus is on innovation, design, development, construction and production, managerial and entrepreneurial activities. Spanning over eighty years, the University has an illustrious history since 1941. The newly established East Delhi Campus of DTU located at Vivek Vihar, Phase-II, Delhi has been functional since the 2017-18 academic session.

DTU endeavors to provide quality education, research, and innovation in the emerging areas of science and technology and management studies relevant to industry and society through 1100 academic and non-academic staff serving together for approximately 15000 students of various courses such as B.Tech. (Full Time), B.Tech. (Evening), B. Design, B.A. (Economics), BBA, M.Tech. (F/T), M.Tech.(P/T), MBA, EMBA, M.Sc. Ph.D. Programmes in different disciplines.

The main campus of DTU located at Shahbad Daulatpur, Bawana Road, Delhi is built up in 164 acres of land equipped with high-class facilities for academic and administrative requirements. It has varied teaching-learning spaces categorically designated as Computer Centre, Central Library, laboratories, classrooms, workshops, etc. The university provides with some of the major support facilities like Staff Quarters, hostels (boys and girls), Canteen and Health Centre. Besides, standard sport facilities, Gymnasium, auditorium, seminar halls, etc., are amongst the other prominent spaces provided by the University for the holistic growth of the students. Utility spots like bank, post office, and the facilities of power backup, safe drinking water, clean washrooms, heat ventilation & air conditioning etc. are the ambient features of the university lending it a compatible and congenial space for students, teachers and administrative staff.

The details comprising Receipt & Payment of Accounts, Income and Expenditure, Balance Sheet, schedules for the Financial year 2022-23 in respect of DTU are presented in the Booklet.



Table of Contents

Audited Utilization Certificate	01
Balance Sheet	02
Income and Expenditure Account	03
Receipts and Payment Account	04-06
Schedules	07-32
Annexure A	33-34

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

GFR 12-C [SEE RULE 239]

AUDITED UTILIZATION CERTIFICATE OF GRANT- IN- AID FOR THE FY 2022-23
(PERIOD FROM 01.04.2022 TO 31.03.2023)

SN	DETAILS	AMOUNT (IN RS.)
01	Un-spent amount of the FY 2021-22 (Opening balance for FY 2022-23)	NIL
02	GIA 1 st instalment released	14,00,00,000
03	GIA 2 nd instalment released	14,00,00,000
04	GIA 3 rd instalment released	28,00,00,000
	Total	56,00,00,000
05	Expenditure during the period 01.04.2022 to 31.03.2023	56,00,00,000
	SALARY- 30,00,00,000	
	GENERAL- 11,00,00,000	
	CAPITAL- 15,00,00,000	
	Un-spent amount of the FY 2022-23	NIL

Certified that out of Rs.56,00,00,000/- (GIA) of total fund i.e. un-spent balance of previous year (2021-22), GIA during the FY 2022-23 the DTU has utilized a sum of Rs.56,00,00,000/- during the period of 01.04.2022 to 31.03.2023 and NIL is remained unutilized as on 01.04.2023.

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

Kind of checks exercised:

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

Ajay Kumar Gupta

Ajay Kumar Gupta
Chartered Accountant
M.No. 095390



Ajay Kumar Gupta
Ajay Kumar Gupta
(Sr.A.O/ DDO)

Rajesh Kumar
Rajesh Kumar
(Sr. A.O)

Mahesh Kumar
Mahesh Kumar
(DCA)

Narendra Dev
Narendra Dev
(Controller of Accounts)

Prof. Madhusudhan Singh
Prof. Madhusudhan Singh
(Registrar, DTU)

BALANCE SHEET AS AT 31st MARCH, 2023

	SCHEDULE	AS AT 31-03-2023 (Rs)	AS AT 31-03-2022 (Rs)
SOURCES OF FUNDS			
CAPITAL FUND	1	5,41,83,87,821.09	5,22,76,52,650.17
CORPUS FUND	1A	48,52,26,572.00	46,01,95,422.00
DESIGNATED/EARMARKED/ ENDOWMENT FUNDS	2	3,55,00,72,979.21	2,11,25,42,845.57
CURRENT LIABILITIES AND PROVISIONS	3	9,03,40,505.38	6,01,91,042.11
TOTAL		9,54,40,27,877.68	7,86,05,81,959.85
APPLICATION OF FUNDS			
FIXED ASSETS			
TANGIBLE ASSETS	4	3,70,00,43,373.34	3,46,12,32,151.34
INTANGIBLE ASSETS		3,91,96,744.34	2,80,95,842.89
CAPITAL WORK IN PROGRESS		9,72,22,865.00	18,93,28,703.00
INVESTMENTS			
LONG TERM (EARMARKED FUNDS)	5	2,95,29,41,325.00	1,50,36,94,161.00
INVESTMENTS - OTHERS	6	1,21,06,26,925.00	38,64,15,725.00
CURRENT ASSETS	7	1,27,46,74,913.41	2,20,37,01,383.62
LOANS, ADVANCES AND DEPOSITS	8	26,93,21,731.59	8,81,13,993.00
TOTAL		9,54,40,27,877.68	7,86,05,81,959.85
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS	23		

For M.A.M & Associates
Chartered Accountants

sd/-
Ajay Kumar Gupta
(Sr. AO / DDO)

sd/-
Nirendra Dev
(Controller of Finance)

Place : New Delhi
Dated : 11th September 2023

sd/-
Ajay Kumar Gupta
(Partner)
M.No. 095390

sd/-
Rajesh Kumar
(Sr. AO)

sd/-
Prof. Madhusudan Singh
(Registrar)

For Delhi Technological
University

sd/-
Mahesh Kumar
(DCA)

sd/-
J P Saini
(Vice Chancellor)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

	SCHEDULE	2022-2023 (Rs)	2021-2022 (Rs)
INCOME			
Academic Receipts	9	1,83,61,03,018.83	1,62,54,94,144.86
Grant in Aid	10	41,00,00,000.00	41,00,00,000.00
Income From Investments	11	3,38,36,944.00	1,21,42,401.00
Interest Earned	12	--	--
Other Incomes	13	20,81,14,852.88	1,87,85,377.55
Prior Period Income	14	--	--
TOTAL (A)		2,48,80,54,815.71	2,06,64,21,923.41
EXPENDITURE			
Staff Payments & Benefits (Establishment Expenses)	15	1,06,13,43,661.00	98,85,79,208.00
Academic Expenses	16	14,07,46,866.00	12,26,14,784.00
Administrative and General Expenses	17	35,12,87,020.28	29,82,70,328.00
Transportation Expenses	18	1,57,361.00	63,638.00
Repair and Maintenance	19	14,34,11,749.00	13,21,82,216.27
Finance Costs	20	1,67,496.02	4,18,413.56
Depreciation	4	22,22,82,255.09	19,30,57,784.09
Other Expenses	21	--	--
Prior Period Expenses	22	2,46,10,559.00	36,88,790.00
TOTAL (B)		1,94,40,06,967.39	1,73,88,75,161.92
Balance being Excess of Income over Expenditure		54,40,47,848.32	32,75,46,761.49
Transfer To Retirement Benefits Fund		2,00,00,000.00	2,00,00,000.00
Building Fund		--	--
Balance Being Surplus/(Deficit) Carried To Capital Fund		52,40,47,848.32	30,75,46,761.49
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS	23		

For M.A.M & Associates
Chartered Accountants

sd/-
Ajay Kumar Gupta
(Sr. AO / DDO)

sd/-
Narendra Dev
(Controller of Finance)

Place : New Delhi
Dated : 11th September 2023

sd/-
Ajay Kumar Gupta
(Partner)
M.No. 095390
sd/-

Rajesh Kumar
(Sr. AO)

sd/-
Prof. Madhusudan Singh
(Registrar)

For Delhi Technological
University

sd/-
Mahesh Kumar
(DCA)

sd/-
J P Saini
(Vice Chancellor)

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

Amount in Rupees

RECEIPTS	2022-2023	2021-2022	PAYMENTS	2022-2023	2021-2022
I. Opening Balance			I. Payments		
a) Cash Balance	--	--	a) Establishment Expenses	1,06,13,43,661.00	98,85,79,208.00
b) Bank Balance			b) Academic Expenses	14,07,46,866.00	12,26,14,784.00
i. In Current accounts	1,06,02,79,622.04	57,83,54,684.93	c) Administrative Expenses	34,47,82,033.28	29,82,70,328.00
ii. In Deposit accounts	95,03,50,143.00	2,30,09,08,364.00	d) Transportation Expenses	1,57,361.00	63,638.00
iii. Saving accounts	19,30,71,618.58	20,44,73,798.30	e) Repair and Maintenance	14,34,11,749.00	13,21,82,216.27
			f) Finance Costs	1,67,496.02	4,18,413.56
			g) Prior Period Expenses	2,46,10,559.00	36,88,790.00
II. Grant Received			II. Payments against Earmarked/ Endowment Fund	36,63,11,482.21	49,42,62,587.45
a) From Government of India	--	--			
b) From State Government					
(i) For Capital Expenditure	15,00,00,000.00	12,00,00,000.00			
(ii) For Revenue Expenditure	41,00,00,000.00	41,00,00,000.00			
c) From Other sources (details)	--	--			
(Grants for capital & revenue exp / to be shown separately if available)					
III. Academic Receipts	1,83,61,03,018.83	1,62,54,94,144.86	III. Payment against Sponsored Projects/ Schemes	--	--
IV. Receipts against Earmarked / Endowment Funds	1,15,89,72,792.45	1,10,54,43,616.28	IV. Expenditure Out of Corpus Fund	--	--
V. Receipts against Corpus Fund	--	--	V. Investment and Deposits made		
			a) Out of Earmarked /Endowment Funds	2,75,17,56,512.00	1,50,36,94,161.00
			b) Out of own funds (Investments- Others)	1,21,06,26,925.00	38,64,15,725.00
VI. Receipts against Sponsored Fellowships and Scholarships	--	--	VI. Term Deposits with Scheduled Banks	--	--

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

Amount in Rupees

RECEIPTS	2022-2023	2021-2022	PAYMENTS	2022-2023	2021-2022
VII. Interest on Investments from			VII. Expenditure on Fixed Assets and Capital		
a) Earmarked / Endowment funds	8,02,10,236.00	8,43,99,422.00	Works - in - Progress	18,20,51,425.54	13,19,75,466.13
b) Other Investments	1,21,03,925.00	78,05,441.00	a) Fixed Assets out of Grant	3,15,46,865.00	1,96,49,802.00
c) Corpus Fund	2,32,04,992.00	1,94,12,910.00	b) Capital Works - in -Progress out of Grant	13,22,74,059.00	10,43,46,315.00
			a) Fixed Assets out of NGF	1,90,98,923.00	3,85,48,945.00
			b) Capital Works - in -Progress out of NGF		
VIII. Interest Received on			VIII. Other Payments including Statutory payments	31,66,32,525.41	31,24,48,537.04
a) Bank Deposits	--	--			
b) Loan and Advances	--	--	IX. Refund of Grants	--	--
c) Saving Bank Accounts	68,08,808.00	64,11,849.00			
IX. Term Deposits with Scheduled Banks encashed			X. Deposits and Advances	5,98,60,175.00	1,22,00,652.00
X. Investments encashed					
a) Out of Earmarked /Endowment	1,30,25,09,348.00	--	XI. Other Payments	--	--
b) Out of own funds (Investments- Others)	38,64,15,725.00	--			
XI. Other Income (including Prior Period Income)	--	--	XII. Closing Balance	--	--
			a) Cash in hand		
XII. Deposits and Advances	4,03,16,318.00	41,26,879.00	b) Bank Balance	88,76,16,736.96	1,06,02,79,622.04
			In Current accounts	10,54,35,919.00	95,03,50,143.00
			In Deposit accounts	28,16,22,257.45	19,30,71,618.58
			In Saving accounts		

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

Amount in Rupees

RECEIPTS	2022-2023	2021-2022	PAYMENTS	2022-2023	2021-2022
XIII. Miscellaneous Receipts including Statutory Receipts	44,97,06,983.97	28,62,29,842.70		--	
XIV. Any other Receipts		--			
TOTAL	8,06,00,53,530.87	6,75,30,60,952.07	TOTAL	8,06,00,53,530.87	6,75,30,60,952.07

For M.A.M & Associates
Chartered Accountants

sd/-
Ajay Kumar Gupta
(Sr. AO / DDO)

sd/-
Nirendra Dev
(Controller of Finance)

Place : New Delhi
Dated : 11th September 2023

sd/-
Ajay Kumar Gupta
(Partner)
M.No. 095390

sd/-
Rajesh Kumar
(Sr. AO)

sd/-
Prof. Madhusudan Singh
(Registrar)

For Delhi Technological
University

sd/-
Mahesh Kumar
(DCA)

sd/-
J P Saini
(Vice Chancellor)

SCHEDULE 1 : CAPITAL FUND

Amount in Rupees

PARTICULARS	AS AT 31 st MARCH, 2023	AS AT 31 st MARCH, 2022
Balance at the beginning of the year	5,22,76,52,650.17	3,99,08,71,918.20
	--	--
	--	--
Add : Grants from UGC, Govt of India and State Govt. to the extent	--	--
utilized for capital expenditure	15,00,00,000.00	12,00,00,000.00
Add : Adjustments made in Various Earmarked Funds	(63,39,52,420.40)	60,66,06,207.48
Add : Excess Depreciation charged earlier now corrected	--	5,61,66,865.00
Add : Purchased out of Facilities & Service Charges, Exam and student Welfare	15,13,72,982.00	14,28,95,260.00
Less : Depreciation charged on assets as per audit para	--	(6,10,039.00)
Less : Debit Balance of Liabilities written off	(26,149.00)	
Less : TDS of NDTL wrongly credited to Miscellaneous receipts in 2019-2020 now rectified	(7,07,090.00)	
Add : Assets recorded as per Audit Para	--	41,75,677.00
Add : Surplus Being Excess of Income Over Expenditure	52,40,47,848.32	30,75,46,761.49
Closing Balance at the End of the Year	5,41,83,87,821.09	5,22,76,52,650.17
Less : Deficit Being Excess of Expenditure Over Income	--	--
Closing Balance at the End of the Year	5,41,83,87,821.09	5,22,76,52,650.17

SCHEDULE 1A : CORPUS FUND

Amount in Rupees

PARTICULARS	AS AT 31 st MARCH, 2023	AS AT 31 st MARCH, 2022
Balance at the beginning of the year	46,01,95,422.00	43,73,75,419.00
Add : Corpus Fund Donation	--	--
Add : Interest on Corpus Fund	1,72,83,925.00	1,60,70,550.00
Add : Interest Accrued on Corpus Fund	77,47,225.00	67,49,453.00
Less : Capital Expenditure Done Out of Corpus Fund	--	--
Closing Balance at the End of the Year	48,52,26,572.00	46,01,95,422.00
Corpus Fund Balance is Represented By :		
Fixed Deposits	47,35,16,801.00	43,86,15,537.00
Interest Accrued on FDR	77,47,225.00	67,49,453.00
TDS	--	10,51,731.00
Bank Balance	29,10,815.00	1,69,88,604.00
	48,41,74,841.00	46,34,05,325.00
Less : Transferred from Facilities and Charges Account	--	(19,09,285.00)
Less : TDS refund	10,51,731.00	
Less : TDS/ Labour Cess Deducted paid from other accounts	--	(13,00,618.00)
	48,52,26,572.00	46,01,95,422.00

SCHEDULE 2 : DESIGNATED/EARMARKED FUNDS

Amount in Rupees

PARTICULARS	FUND WISE BREAKUP							RETIREMENT BENEFITS FUND
	SCHOLARSHIP	STUDENT	EXAMINATION	SPONSORED PROJECTS	MEDALS AND SCHOLARSHIPS	ECONOMICALLY WEAKER SECTION	UNIVERSITY RESEARCH DEVELOPMENT FUND	
A.								
a) Opening Balance	89,92,197.25	48,61,21,552.38	44,64,27,550.35	2,04,36,224.27	1,05,05,044.14	2,53,19,830.50	34,68,111.50	23,01,82,884.00
b) Additions During the year	10,36,99,782.00	25,06,78,539.00	18,23,94,500.00	1,06,80,955.00	30,32,500.00	8,12,36,500.00	1,68,68,110.00	2,00,00,000.00
c) Income from Investments made of the funds	--	1,76,40,493.00	1,58,26,548.00	--	1,44,699.00	--	--	--
d) Accrued Interest on Investments/Advances	--	1,78,62,725.00	1,85,81,277.00	--	2,11,382.00	--	--	1,26,35,608.00
e) Interest on Saving Bank Account	4,40,425.00	2,22,762.00	--	5,13,416.00	95,931.00	--	--	9,980.00
TOTAL (A)	11,31,32,404.25	77,25,26,071.38	66,32,29,875.35	3,16,30,595.27	1,39,89,556.14	10,65,56,330.50	2,03,36,221.50	26,28,28,472.00
B.								
Expenditure Towards Objectives of Funds								
i) Capital Expenditure	--	7,35,610.00	17,588.00	--	--	--	--	--
ii) Revenue Expenditure	9,76,15,094.00	5,94,98,382.00	1,15,07,962.61	1,38,82,972.00	21,11,829.00	8,57,15,099.00	13,149.00	15,42,353.00
iii) Fees Waiver To Students Adjustments	1,40,000.00	(16,93,98,981.00)	(17,14,09,505.25)	(2,04,342.00)	--	(69,82,000.00)	--	40.00
Total (B)	9,77,55,094.00	(10,91,64,989.00)	(15,98,83,954.64)	1,36,78,630.00	21,11,829.00	7,87,33,099.00	13,149.00	15,42,393.00
Closing Balance at the End of the Year (A-B)	1,53,77,310.25	88,16,91,060.38	82,31,13,829.99	1,79,51,965.27	1,18,77,727.14	2,78,23,231.50	2,03,23,072.50	26,12,86,079.00
Represented By								
Cash and Bank Balances	1,53,77,310.25	10,41,62,139.38	5,99,84,337.99	1,79,46,965.27	44,79,858.14	2,78,23,231.50	2,03,23,072.50	1,88,33,508.00
Investments	--	75,86,14,465.00	74,45,48,215.00	--	71,86,487.00	--	--	22,19,99,989.00
T.D.S	--	10,51,731.00	--	5,000.00	--	--	--	--
Interest Accrued But Not Due	--	1,78,62,725.00	1,85,81,277.00	--	2,11,382.00	--	--	2,04,52,582.00
TOTAL	1,53,77,310.25	88,16,91,060.38	82,31,13,829.99	1,79,51,965.27	1,18,77,727.14	2,78,23,231.50	2,03,23,072.50	26,12,86,079.00

SCHEDULE 2 : DESIGNATED/EARMARKED FUNDS

Amount in Rupees

PARTICULARS	FUND WISE BREAKUP							AS AT 31 ST MARCH 2022
	CONSULTANCY	INNOVATION	AICTE SCHOLARSHIP	DEVELOPMENT	FACILITIES AND SERVICES	QUALITY IMPROVEMENT PROGRAMME	AS AT 31 ST MARCH 2023	
A.								
a) Opening Balance	30,56,93,969.70	26,00,414.00	7,82,80,006.00	15,63,18,985.50	33,71,88,597.48	10,07,478.50	2,15,25,42,845.57	2,15,35,24,889.22
b) Additions During the year	11,10,10,288.45	4,41,451.00	2,88,167.00	--	39,86,42,000.00	--	1,17,89,72,792.45	1,10,54,43,616.28
c) Income from Investments made of the funds	91,69,470.00	--	21,72,346.00	62,78,040.00	1,04,11,876.00	--	6,16,43,472.00	6,71,64,468.00
d) Accrued Interest on Investments/Advances	43,12,851.00	--	21,78,467.00	17,74,277.00	1,91,56,693.00	--	7,67,13,280.00	2,63,52,368.00
e) Interest on Saving Bank Account	24,14,341.00	70,857.00	1,38,080.00	--	--	26,841.00	39,32,633.00	38,21,559.00
TOTAL (A)	43,26,00,920.15	31,12,722.00	8,30,57,066.00	16,43,71,302.50	76,53,99,166.48	10,34,319.50	3,43,38,05,023.02	3,35,63,06,900.50
B.								
Expenditure Towards Objectives of Funds								
i) Capital Expenditure	--	--	--	--	15,06,19,784.00	--	15,13,72,982.00	14,28,95,260.00
ii) Revenue Expenditure	6,09,43,902.60	6,500.00	2,70,317.00	649.00	3,31,42,273.00	61,000.00	36,63,11,482.21	49,42,62,587.45
Adjustments	(1,07,48,309.15)	1,15,142.00	3,14,105.00	29,526.00	(27,58,08,096.00)	--	(63,39,52,420.40)	60,66,06,207.48
TOTAL (B)	5,01,95,593.45	1,21,642.00	5,84,422.00	30,175.00	(9,20,46,039.00)	61,000.00	(11,62,67,956.19)	1,24,37,64,054.93
Closing Balance at the End of the Year (A-B)	38,24,05,326.70	29,91,080.00	8,24,72,644.00	16,43,41,127.50	85,74,45,205.48	9,73,319.50	3,55,00,72,979.21	2,11,25,42,845.57
Represented By								
Cash and Bank Balances	11,82,80,316.70	29,91,080.00	32,31,852.00	1,21,737.50	11,03,20,492.48	9,73,319.50	50,48,49,221.21	20,90,44,638.57
Investments	25,31,16,711.00	--	7,70,62,325.00	16,24,45,113.00	72,79,68,020.00	--	2,95,29,41,325.00	1,86,59,11,732.00
TDS	66,95,448.00	--	--	--	--	--	77,52,179.00	1,12,02,737.00
Interest Accrued But Not Due	43,12,851.00	--	21,78,467.00	17,74,277.00	1,91,56,693.00	--	8,45,30,254.00	2,63,83,738.00
TOTAL	38,24,05,326.70	29,91,080.00	8,24,72,644.00	16,43,41,127.50	85,74,45,205.48	9,73,319.50	3,55,00,72,979.21	2,11,25,42,845.57

SCHEDULE 2A : EARMARKED FUNDS

Amount in Rupees

1	2	OPENING BALANCE		ADDITIONS DURING THE YEAR		TOTAL		EXPENDITURE ON THE OBJECT DURING THE YEAR	ADJUSTMENT DURING THE YEAR	CLOSING BALANCE		TOTAL
		3	4	5	6	7 = (3+5)	8 = (4+6)			9	10	
S. NO.	NAME OF THE EARMARKED FUND	EARMARKED	ACCUMULATED INTEREST	EARMARKED	INTEREST	EARMARKED	ACCUMULATED INTEREST			EARMARKED	ACCUMULATED INTEREST	
1.	Scholarship	73,79,513.25	16,12,684.00	10,36,99,782.00	4,40,425.00	11,10,79,295.25	20,53,109.00	9,76,15,094.00	1,40,000.00	1,33,24,201.25	20,53,109.00	1,53,77,310.25
2.	Student	41,70,42,389.38	6,90,79,163.00	25,06,78,539.00	3,57,25,980.00	66,77,20,928.38	10,48,05,143.00	6,02,33,992.00	(16,93,98,981.00)	77,68,85,917.38	10,48,05,143.00	88,16,91,060.38
3.	Examination	39,44,75,050.35	5,19,52,500.00	18,23,94,500.00	3,44,07,825.00	57,68,69,550.35	8,63,60,325.00	1,15,25,550.61	(17,14,09,505.25)	73,67,53,504.99	8,63,60,325.00	82,31,13,829.99
4.	Sponsored Projects	1,71,84,163.27	32,52,061.00	1,06,80,955.00	5,13,416.00	2,78,65,118.27	37,65,477.00	1,38,82,972.00	(2,04,342.00)	1,41,86,488.27	37,65,477.00	1,79,51,965.27
5.	Medals and Scholarships Projects	97,41,946.14	7,63,098.00	30,32,500.00	4,52,012.00	1,27,74,446.14	12,15,110.00	21,11,829.00	--	1,06,62,617.14	12,15,110.00	1,18,77,727.14
6.	Retirement Benefits Fund	22,00,00,000.00	1,01,82,884.00	2,00,00,000.00	1,26,45,588.00	24,00,00,000.00	2,28,28,472.00	15,42,353.00	40.00	23,84,57,607.00	2,28,28,472.00	26,12,86,079.00
7.	University Research Development Fund	13,73,710.50	20,94,401.00	1,68,68,110.00	--	1,82,41,820.50	20,94,401.00	13,149.00	--	1,82,28,671.50	20,94,401.00	2,03,23,072.50
8.	Economically Weaker Section	2,53,19,850.50	--	8,12,36,500.00	--	10,65,56,330.50	--	8,57,15,099.00	(69,82,000.00)	2,78,23,231.50	--	2,78,23,231.50
9.	Consultancy	25,01,24,056.70	5,55,69,913.00	11,10,10,288.45	1,58,96,662.00	36,11,34,345.15	7,14,66,575.00	6,09,43,902.60	(1,07,48,309.15)	31,09,38,751.70	7,14,66,575.00	38,24,05,326.70
10.	Innovation	17,24,165.00	8,76,249.00	4,41,451.00	70,857.00	21,65,616.00	9,47,106.00	6,500.00	1,15,142.00	20,43,974.00	9,47,106.00	29,91,080.00
11.	AICTE Scholarship	4,89,28,081.00	2,93,51,925.00	2,88,167.00	44,88,893.00	4,92,16,248.00	3,38,40,818.00	2,70,317.00	3,14,105.00	4,86,31,826.00	3,38,40,818.00	8,24,72,644.00
12.	Development	9,26,43,529.50	6,36,75,456.00	--	80,52,317.00	9,26,43,529.50	7,17,27,773.00	649.00	29,526.00	9,26,13,354.50	7,17,27,773.00	16,43,41,127.50
13.	Facilities and Services	27,17,06,838.48	6,54,81,759.00	39,86,42,000.00	2,95,68,569.00	67,03,48,838.48	9,50,50,328.00	18,37,62,057.00	(27,58,08,096.00)	76,23,94,877.48	9,50,50,328.00	85,74,45,205.48
14.	Quality Improvement Programme	9,11,901.50	95,577.00	--	26,841.00	9,11,901.50	1,22,418.00	61,000.00	--	8,50,901.50	1,22,418.00	9,73,319.50
	TOTAL	1,75,85,55,175.57	35,39,87,670.00	1,17,89,72,792.45	14,22,89,385.00	2,93,75,27,968.02	49,62,77,055.00	51,76,84,464.21	(63,39,52,420.40)	3,05,37,95,924.21	49,62,77,055.00	3,55,00,72,979.21

SCHEDULE 3 : CURRENT LIABILITIES AND PROVISIONS

Amount in Rupees

PARTICULARS	AS AT 31 st MARCH, 2023	AS AT 31 st MARCH, 2022
A. CURRENT LIABILITIES		
1. Employees Welfare Fund	11,51,439.00	7,32,416.00
2. Deposits from Students	4,46,30,446.00	4,48,74,446.00
3. Sundry Creditors	--	--
a) For Goods and Services	--	--
b) For Others	--	--
4. Deposits-Others	--	--
5. Statutory Liabilities	--	--
a) Overdue		
b) Others	63,24,190.00	62,80,678.44
6. Other Current Liabilities	--	--
a) Salaries	--	--
b) Receipts Against Sponsored Projects	--	--
c) Receipts Against Sponsored Fellowships & Scholarships	--	--
d) Unutilised Grants	--	--
e) Grants In Advance	--	--
g) Other Liabilities	3,82,34,430.38	83,03,501.67
TOTAL (A)	9,03,40,505.38	6,01,91,042.11
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)	9,03,40,505.38	6,01,91,042.11

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

Amount in Rupees

PARTICULARS	AS AT 31 st MARCH, 2023	AS AT 31 st MARCH, 2022
A. Plan Grants : Government of Delhi		
Balance Brought Forward	--	--
Grants Received for Capital Expenditure	15,00,00,000.00	12,00,00,000.00
Less : Utilized For Capital Expenditure	15,00,00,000.00	12,00,00,000.00
TOTAL (A)	--	--
Grants Received for Capital Expenditure	41,00,00,000.00	41,00,00,000.00
Less : Utilized For Capital Expenditure	41,00,00,000.00	41,00,00,000.00
TOTAL (B)	--	--
Unutilized Carried Forward (a-b)	--	--
B. Plan Grants : UGC	--	--
Balance Brought Forward	--	--
Add : Receipts during the year	--	--
TOTAL (C)	--	--
Less : Refunds		
Less : Utilized For Revenue Expenditure	--	--
Less : Utilized For Capital Expenditure	--	--
TOTAL (D)	--	--
Unutilized Carried Forward (c-d)	--	--
C. Non Plan Grants : UGC		
Balance Brought Forward	--	--
Add : Receipts during the year		
TOTAL (E)	--	--
Less : Refunds	--	--
Less : Utilized For Revenue Expenditure	--	--
Less: Utilized For Capital Expenditure	--	--

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

Amount in Rupees

PARTICULARS	AS AT 31 st MARCH, 2023	AS AT 31 st MARCH, 2022
TOTAL (F)	--	--
Unutilized Carried Forward (e-f)	--	--
D. Grants from State Government		
Balance Brought Forward	--	--
Add : Receipts during the year	--	--
TOTAL (G)	--	--
Less : Refunds	--	--
Less : Utilized For Revenue Expenditure	--	--
Less : Utilized For Capital Expenditure	--	--
TOTAL (H)	--	--
Unutilized Carried Forward (g-h)	--	--
GRAND TOTAL (A+B+C+D)	--	--

SCHEDULE NO. 4 FIXED ASSETS

Amount in Rupees

S. NO.	ASSETS HEAD	GROSS BLOCK					DEPRECIATION				NET BLOCK	
		OP BALANCE	ADDITIONS DURING THE YEAR	ADDITIONS AS PER AUDIT PARA	DEDUCTIONS	CL BALANCE	DEP ON OPENING BALANCE	DEPRECIATION FOR THE YEAR 2022-2023	ADDITIONAL/ EXCESS DEPRECIATION CHARGED	TOTAL DEPRECIATION	31-03-2023	31-03-2022
1.	Land	--	--	--	--	--	--	--	--	--	--	--
2.	Site Development	--	--	--	--	--	--	--	--	--	--	--
3.	Building	2,90,53,13,217.00	23,29,60,100.00	--	--	3,13,82,73,317.00	25,00,93,237.00	6,27,65,466.00	--	31,28,58,703.00	2,82,54,14,614.00	2,65,52,19,980.00
4.	Road & Bridges	--	--	--	--	--	--	--	--	--	--	--
5.	Tubewells & Water Supply	--	--	--	--	--	--	--	--	--	--	--
6.	Sewerage & Drainage	--	--	--	--	--	--	--	--	--	--	--
7.	Electrical Installation and Equipment	--	--	--	--	--	--	--	--	--	--	--
8.	Plant & Machinery	94,41,05,601.37	3,90,05,322.00	--	--	98,31,10,923.37	38,53,76,730.00	4,76,56,223.00	--	43,30,32,953.00	55,00,77,970.37	55,87,28,871.37
9.	Scientific & Laboratory Equipment	27,43,99,021.00	23,37,557.00	--	--	27,67,36,578.00	26,20,85,479.00	15,24,865.00	--	26,36,10,344.00	1,31,26,234.00	1,23,13,542.00
10.	Office Equipment	5,73,70,275.00	60,59,809.00	--	--	6,34,30,084.00	2,38,08,152.00	46,28,681.00	--	2,84,36,833.00	3,49,93,251.00	3,35,62,123.00
11.	Audio Visual Equipment	--	--	--	--	--	--	--	--	--	--	--
12.	Computers & Peripherals	38,74,74,218.00	11,43,99,624.00	--	--	50,18,73,842.00	31,28,51,862.00	5,55,87,727.00	--	36,84,39,589.00	13,34,34,253.00	7,46,22,356.00
13.	Furniture, Fixtures & Fittings	24,93,84,552.00	3,38,73,671.00	--	--	28,32,58,223.00	14,04,64,706.00	1,55,92,861.00	--	15,60,57,567.00	12,72,00,656.00	10,89,19,846.00
14.	Vehicles	25,90,734.00	--	--	--	25,90,734.00	19,18,617.00	1,12,020.00	--	20,30,637.00	5,60,097.00	6,72,117.00
15.	Lib. Books & Scientific Journals	2,54,12,229.97	6,57,317.00	--	--	2,60,69,546.97	82,41,053.00	26,06,955.00	--	1,08,48,008.00	1,52,21,538.97	1,71,71,176.97
16.	Printers	36,899.00	--	--	--	36,899.00	14,760.00	7,380.00	--	22,140.00	14,759.00	22,139.00
	TOTAL (A)	4,84,60,86,747.34	42,92,93,400.00	--	--	5,27,53,80,147.34	1,38,48,54,596.00	19,04,82,178.00	--	1,57,53,36,774.00	3,70,00,43,373.34	3,46,12,32,151.34
17.	Capital Work in Progress (B)	18,93,28,703.00	5,06,45,788.00	--	14,27,51,626.00	9,72,22,865.00	--	--	--	--	9,72,22,865.00	18,93,28,703.00

SCHEDULE NO. 4 FIXED ASSETS

Amount in Rupees

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 DEPRECIATION CHARGED	TOTAL AMORTIZATION /ADJUSTMENT	31-03-2023	31-03-2022
18.	Computer Software	--	--	--	--	--	--	--	--	--	--	--
19.	E - Journals	14,72,91,833.98	4,29,00,978.54	--	--	19,01,92,812.52	11,91,95,991.09	3,18,00,077.09	--	15,09,96,068.18	3,91,96,744.34	2,80,95,842.89
20.	Patents	--	--	--	--	--	--	--	--	--	--	--
	TOTAL (C)	14,72,91,833.98	4,29,00,978.54	--	--	19,01,92,812.52	11,91,95,991.09	3,18,00,077.09	--	15,09,96,068.18	3,91,96,744.34	2,80,95,842.89
	GRAND TOTAL (A + B + C)	5,18,27,07,284.32	52,28,40,166.54	--	14,27,51,626.00	5,56,27,95,824.86	1,50,40,50,587.09	22,22,82,255.09	--	1,72,63,32,842.18	3,83,64,62,982.68	3,67,86,56,697.23

SCHEDULE 5 : INVESTMENTS

Amount in Rupees

	AS AT 31 st MARCH, 2023	AS AT 31 st MARCH, 2022
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	2,95,29,41,325.00	1,50,36,94,161.00
7. Other (to be specified)	--	--
TOTAL	2,95,29,41,325.00	1,50,36,94,161.00

SCHEDULE 6 : INVESTMENTS - OTHERS

Amount in Rupees

	AS AT 31 st MARCH, 2023	AS AT 31 st MARCH, 2022
1. In Central Government Securities	--	--
2. In State Government Securities	--	--
3. Other approved Securities	--	--
4. Shares	--	--
5. Debentures and Bonds	--	--
6. Term Deposit With Banks		
a) Corpus Fund	47,35,16,801.00	37,92,15,537.00
b) Others	73,71,10,124.00	72,00,188.00
TOTAL	1,21,06,26,925.00	38,64,15,725.00

SCHEDULE 7 : CURRENT ASSETS

Amount in Rupees

	AS AT 31 st MARCH, 2023	AS AT 31 st MARCH, 2022
1. Stock :		
a) Stores and Spares	--	--
b) Loose Tools	--	--
c) Publications	--	--
d) Laboratory chemicals, consumables and glass ware	--	--
e) Building Material	--	--
f) Electrical Material	--	--
g) Stationery	--	-
h) Water supply material	--	--
2. Sundry Debtors :		
a) Debts Outstanding for a period exceeding six months	--	--
b) Others	--	--
3. Cash and Bank Balances :		
a) With Scheduled Banks :		
- In Current Accnts (Annexure A)	88,76,16,736.96	1,06,02,79,622.04
- In Term deposit Accounts	10,54,35,919.00	95,03,50,143.00
- In Saving Accounts (Annexure A)	28,16,22,257.45	19,30,71,618.58
b) With non - Scheduled Banks :	--	--
- In Term deposit Accounts	--	--
- In Saving Accounts	--	--
4. Post Office - Savings Account	--	--
TOTAL	1,27,46,74,913.41	2,20,37,01,383.62

SCHEDULE 8 : LOANS, ADVANCES & DEPOSITS

Amount in Rupees

	AS AT 31 st MARCH, 2023	AS AT 31 st MARCH, 2022
1. Advances to employees : (Non - interest bearing)		
a) Salary	--	--
b) Festival	--	4,000.00
c) Medical Advance	--	--
d) Other (to be specified)	--	--
2. Long Term Advances to employees : (Interest bearing)		
a) Vehicle Loan	--	--
b) Home Loan	--	--
c) Other (to be specified)	--	--
3. Advances and other amount recoverable in cash or in kind or for value to be received :		
a) On Capital Account	--	--
b) to Suppliers	--	--
c) Others	2,76,71,363.59	80,98,773.00
4. Prepaid Expenses		
a) Insurance	--	--
b) Others	1,14,80,294.00	1,51,17,268.00
5. Deposits		
a) Telephone	--	--
b) Lease Rent	--	--
c) Electricity	6,87,000.00	6,87,000.00
d) AICTE, if applicable	--	--
e) Other (to be specified)	--	--
6. Income Accrued :		
a) On Investment from Earmarked / Endowment Funds	8,45,30,254.00	2,63,83,738.00
b) On Investment - Others	3,04,31,096.00	97,48,094.00
c) On Loans and Advances	--	--
d) Other (includes income due unrealized)	10,15,29,755.00	1,11,52,187.00
7. 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	--	6,76,985.00
8. Claims Receivable		
Tax Deducted at Source/Tax Collected at Source	1,29,91,969.00	1,62,45,948.00
TOTAL	26,93,21,731.59	8,81,13,993.00

SCHEDULE 9 : ACADEMIC RECEIPTS

Amount in Rupees

	AS AT 31 st MARCH, 2023	AS AT 31 st MARCH, 2022
1. FEES FROM STUDENTS		
a) Tuition fee	1,80,65,73,484.83	1,60,06,49,373.16
b) Admission fee	--	--
c) Project/Thesis Fees	--	--
d) Library Admission fee	--	--
e) Laboratory fee	--	--
f) Art & Craft fee	--	--
g) Registration fee	--	--
h) Syllabus fee	--	--
TOTAL (A)	1,80,65,73,484.83	1,60,06,49,373.16
2. Examinations		
a) Admission test fee	--	--
b) Annual Examination fee	--	--
c) Mark sheet, certificate fee	--	8,000.00
d) Entrance examination fee	--	--
TOTAL (B)	--	8,000.00
3. Other Fees		
a) Identity card fee	--	--
b) Fine / Miscellaneous fee	37,38,767.00	29,57,484.70
c) Facilities and Service Charges	--	--
d) Transportation fee	--	--
e) Hostel fee	--	--
TOTAL (C)	37,38,767.00	29,57,484.70
4. Sale of Publications		
a) Sale of Application forms	77,39,577.00	78,59,053.00
b) Sale of syllabus and Question Paper, etc.	--	--
c) Sale of prospectus including admission forms	--	--
TOTAL (D)	77,39,577.00	78,59,053.00
5. Other Academic Receipts		
a) Registration fee for workshops, programmes	--	--
b) University Share of Academic Fees from Joint Admission Council	1,80,51,190.00	1,40,20,234.00
TOTAL (E)	1,80,51,190.00	1,40,20,234.00
GRAND TOTAL (A + B + C + D + E)	1,83,61,03,018.83	1,62,54,94,144.86

SCHEDULE 10 : GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Amount in Rupees

PARTICULARS	PLAN			TOTAL PLAN	NON PLAN UGC	AS AT 31 st MARCH, 2023	AS AT 31 st MARCH, 2022
	GOVT. OF DELHI	UGC					
		PLAN	SPECIFIC SCHEMES				
Balance B/F	--	--	--	--	--	--	--
-Add : Receipts during the year	56,00,00,000.00	--	--	56,00,00,000.00	--	56,00,00,000.00	53,00,00,000.00
TOTAL	56,00,00,000.00	--	--	56,00,00,000.00	--	56,00,00,000.00	53,00,00,000.00
Less : Refund to UGC	--	--	--	--	--	--	--
Balance B/F	56,00,00,000.00	--	--	56,00,00,000.00	--	56,00,00,000.00	53,00,00,000.00
Less : Utilised for Capital expenditure (A)	15,00,00,000.00	--	--	15,00,00,000.00	--	15,00,00,000.00	12,00,00,000.00
Balance	41,00,00,000.00	--	--	41,00,00,000.00	--	41,00,00,000.00	41,00,00,000.00
Less : Utilised for Revenue Expenditure (B)	41,00,00,000.00	--	--	41,00,00,000.00	--	41,00,00,000.00	41,00,00,000.00
Balance C/F (C)	--	--	--	--	--	--	--

SCHEDULE 11 : INCOME FROM INVESTMENTS

Amount in Rupees

PARTICULARS	EARMARKED FUND		OTHER INVESTMENTS	
	AS AT 31 st MARCH, 2023	AS AT 31 st MARCH, 2022	AS AT 31 st MARCH, 2023	AS AT 31 st MARCH, 2022
	1. Interest a. On Government Securities b. Other Bonds / Debentures	--	--	--
2. Interest on Term Deposits	6,16,43,472.00	6,71,64,468.00	2,55,60,823.00	2,26,24,020.00
3. Income accrued but not due on Term Deposits	7,67,13,280.00	2,63,52,368.00	3,04,31,096.00	97,48,094.00
4. Interest on Saving Bank Accounts	39,32,633.00	38,21,559.00	28,76,175.00	25,90,290.00
5. Others (Specify)	--	--	--	--
TOTAL	14,22,89,385.00	9,73,38,395.00	5,88,68,094.00	3,49,62,404.00
Transferred to Earmarked Funds/CPF/Corpus Fund	14,22,89,385.00	9,73,38,395.00	2,50,31,150.00	2,28,20,003.00
Balance	--	--	3,38,36,944.00	1,21,42,401.00

SCHEDULE 12 : INTEREST EARNED

Amount in Rupees

PARTICULARS	AS AT 31 st MARCH, 2023	AS AT 31 st MARCH, 2022
1. On Saving Accounts wth scheduled banks	--	--
2. On Loans		
a. Employees / Staff	--	--
b. Others	--	--
3. On Debtors and Other Receivables	--	--
TOTAL	--	--

SCHEDULE 13 : OTHER INCOME

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

Amount in Rupees

PARTICULARS	AS AT 31 st MARCH, 2023	AS AT 31 st MARCH, 2022
A. Income from Land & Buildings		
1. Hostel Room Rent	12,34,35,813.00	6,02,395.00
2. Licence fee	47,33,605.00	47,53,493.00
3. Canteen Rent	19,56,605.00	78,918.00
4. Electricity and Water Charges recovered	1,92,58,152.98	31,34,850.75
5. Guest House Charges	1,72,563.00	1,65,510.00
6. Garage Charges	2,04,096.00	--
7. Rent (Others)	31,44,426.88	21,91,716.86
TOTAL	15,29,05,261.86	10926883.61
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	--	--

PARTICULARS	AS AT 31 st MARCH, 2023	AS AT 31 st MARCH, 2022
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	32,377.00	28,598.00
2. RTI fees	56.00	790.00
3. Sale of application form (recruitment)	--	2,60,000.00
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	--	--
8. Scrap Sales	51,50,762.11	10,32,229.54
9. Subscription from Alumnie	3,45,90,188.87	51,000.00
10. Miscellaneous Receipts	1,54,36,207.04	64,85,876.40
TOTAL	5,52,09,591.02	78,58,493.94
GRAND TOTAL (A + B + C + D)	20,81,14,852.88	1,87,85,377.55

SCHEDULE 14 : PRIOR PERIOD INCOME

Amount in Rupees

PARTICULARS	AS AT 31 st MARCH, 2023	AS AT 31 st MARCH, 2022
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

S. No.	PARTICULARS	AS AT 31 st MARCH, 2023		AS AT 31 st MARCH, 2022		
		PLAN	NON PLAN	PLAN	NON PLAN	TOTAL
1.	Salaries and Wages	91,40,58,943	--	91,40,58,943	--	85,71,67,826
2.	Contribution to Provident Fund	41,60,727	--	41,60,727	--	26,06,408
3.	Contribution to Other Fund (specify)	5,83,95,721	--	5,83,95,721	--	5,28,73,457
4.	LTC Expenses	47,26,656	--	47,26,656	--	62,20,674
5.	Medical Expenses	1,20,67,242	--	1,20,67,242	--	1,20,89,561
6.	Leave Salary and Pension Contribution	18,38,237	--	18,38,237	--	18,83,745
7.	Professional Development Fund	15,12,553	--	15,12,553	--	46,48,747
8.	Remuneration for Coaching/Evening Classes	6,45,83,582	--	6,45,83,582	--	5,10,88,790
	TOTAL	1,06,13,43,661	--	1,06,13,43,661	--	98,85,79,208

SCHEDULE 16 : ACADEMIC EXPENSES

Amount in Rupees

S. No.	PARTICULARS	AS AT 31 ST MARCH, 2023		AS AT 31 ST MARCH, 2022			
		PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
1.	Laboratory expenses	1,18,07,288.00	--	1,18,07,288.00	13,49,333.00	--	13,49,333.00
2.	Expenses on Seminars / Workshops	33,41,552.00	--	33,41,552.00	8,68,262.00	--	8,68,262.00
3.	Admission expenses	--	--	--	--	--	--
4.	Scholarship & Stipend to PG and Research Scholars	12,55,98,026.00	--	12,55,98,026.00	12,03,97,189.00	--	12,03,97,189.00
	TOTAL	14,07,46,866.00	--	14,07,46,866.00	12,26,14,784.00	--	12,26,14,784.00

SCHEDULE 17 : ADMINISTRATIVE AND GENERAL EXPENSES

Amount in Rupees

S. No.	PARTICULARS	AS AT 31 ST MARCH, 2023		AS AT 31 ST MARCH, 2022			
		PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
1.	Infrastructure						
	a) Electricity and power	10,00,90,519.00	--	10,00,90,519.00	4,57,40,958.00	--	4,57,40,958.00
	b) Water Charges	1,10,42,293.00	--	1,10,42,293.00	2,69,950.00	--	2,69,950.00
2.	Communication						
	c) Telephone and Fax Charges	6,46,143.00	--	6,46,143.00	21,27,983.00	--	21,27,983.00
	d) Internet Charges	23,25,083.00	--	23,25,083.00	48,73,930.00	--	48,73,930.00

SCHEDULE 17 : ADMINISTRATIVE AND GENERAL EXPENSES

S. No.	PARTICULARS	AS AT 31 ST MARCH, 2023			AS AT 31 ST MARCH, 2022		
		PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
	3. Others						
	e) Printing and Stationery	1,22,04,674.00	--	1,22,04,674.00	1,00,17,410.00	--	1,00,17,410.00
	f) Honorarium Expenses	20,54,630.00	--	20,54,630.00	46,77,626.00	--	46,77,626.00
	g) Domestic Travelling and Conveyance Expenses	10,23,685.00	--	10,23,685.00	2,85,002.00	--	2,85,002.00
	h) Foreign Travelling Expenses	--	--	--	--	--	--
	i) Professional Charges	40,06,979.00	--	40,06,979.00	17,57,435.00	--	17,57,435.00
	j) Advertisement and Publicity	41,79,317.00	--	41,79,317.00	63,11,171.00	--	63,11,171.00
	k) Magazines & Journals	2,32,215.00	--	2,32,215.00	1,42,522.00	--	1,42,522.00
	l) Purchase of Consumables for IT	--	--	--	57,173.00	--	57,173.00
	m) Petrol and Fuel Charges	9,16,084.00	--	9,16,084.00	6,42,971.00	--	6,42,971.00
	n) Security Charges	7,12,73,105.00	--	7,12,73,105.00	8,31,91,985.00	--	8,31,91,985.00
	o) Salary and Wages to Outsourced Manpower	10,83,20,188.00	--	10,83,20,188.00	10,89,77,374.00	--	10,89,77,374.00
	p) Rates and Taxes	60,62,920.00	--	60,62,920.00	--	--	--
	q) Reimbursement of Mobile, Internet and Newspaper Expenses	10,87,388.00	--	10,87,388.00	29,90,863.00	--	29,90,863.00
	r) Miscellaneous Expenses	2,58,21,797.28	--	2,58,21,797.28	2,62,05,975.00	--	2,62,05,975.00
	TOTAL	35,12,87,020.28	--	35,12,87,020.28	29,82,70,328.00	--	29,82,70,328.00

SCHEDULE 18 : TRANSPORTATION EXPENSES

Amount in Rupees

S. No.	PARTICULARS	AS AT 31 ST MARCH, 2023		AS AT 31 ST MARCH, 2022			
		PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
1.	Vehicles (owned by institution)	--	--	--	--	--	--
	a) Running Expenses	--	--	--	--	--	--
	b) Repair and maintenance	1,57,361.00	--	1,57,361.00	63,638.00	--	63,638.00
	c) Insurance expenses	--	--	--	--	--	--
2.	Vehicles taken on rent / lease	--	--	--	--	--	--
	e) Rent / Lease expenses	--	--	--	--	--	--
3.	Vehicle (Taxi) hiring expenses	--	--	--	--	--	--
	TOTAL	1,57,361.00	--	1,57,361.00	63,638.00	--	63,638.00

SCHEDULE 19 : REPAIR & MAINTENANCE

Amount in Rupees

S. No.	PARTICULARS	AS AT 31 st MARCH, 2023			AS AT 31 st MARCH, 2022		
		PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
1.	Buildings	10,49,56,819.00	--	10,49,56,819.00	6,98,64,644.27	--	6,98,64,644.27
2.	Furniture & Fixtures	--	--	--	--	--	--
3.	Plant & Machinery	--	--	--	14,59,426.00	--	14,59,426.00
4.	Office Equipment	59,93,666.00	--	59,93,666.00	69,70,521.00	--	69,70,521.00
5.	Computers	--	--	--	--	--	--
6.	Laboratory & Scientific equipment	--	--	--	--	--	--
7.	Audio Visual equipment	--	--	--	--	--	--
8.	Sanitation-Maintenance of DTU Campus	1,72,92,357.00	--	1,72,92,357.00	3,69,01,989.00	--	3,69,01,989.00
9.	Book Binding charges	--	--	--	--	--	--
10.	Gardening	1,51,68,907.00	--	1,51,68,907.00	1,69,85,636.00	--	1,69,85,636.00
11.	Estate Maintenance	--	--	--	--	--	--
12.	Others (specify)	--	--	--	--	--	--
	TOTAL	14,34,11,749.00	--	14,34,11,749.00	13,21,82,216.27	--	13,21,82,216.27

SCHEDULE 20 : FINANCE COSTS

Amount in Rupees

S. No.	PARTICULARS	AS AT 31 st MARCH, 2023			AS AT 31 st MARCH, 2022		
		PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
1.	Bank Charges	--	1,67,496.02	1,67,496.02	--	4,18,413.56	4,18,413.56
2.	Others (specify)	--	--	--	--	--	--
	TOTAL	--	1,67,496.02	1,67,496.02	--	4,18,413.56	4,18,413.56

SCHEDULE 21 : OTHER EXPENSES

S. No.	PARTICULARS	AS AT 31 ST MARCH, 2023			AS AT 31 ST MARCH, 2022		
		PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
1.	Provision for Bad and doubtful Debts/ Advances	--	--	--	--	--	--
2.	Irrecoverable Balance Written - off	--	--	--	--	--	--
3.	Grants / Subsidies to other institutions / organizations	--	--	--	--	--	--
4.	Other Expenses	--	--	--	--	--	--
	TOTAL	--	--	--	--	--	--

Amount in Rupees

SCHEDULE 22 : PRIOR PERIOD EXPENSES

S. No.	PARTICULARS	AS AT 31 ST MARCH, 2023			AS AT 31 ST MARCH, 2022		
		PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
1.	Establishment expenses	--	--	--	--	--	--
2.	Academic expenses	--	--	--	--	--	--
3.	Administrative expenses	--	--	--	--	--	--
4.	Water Expenses	1,85,79,492.00	--	1,85,79,492.00	80,670.00	--	80,670.00
5.	Electricity Expenses	60,31,067.00	--	60,31,067.00	36,08,120.00	--	36,08,120.00
6.	Other (specify)	--	--	--	--	--	--
	TOTAL	2,46,10,559.00	--	2,46,10,559.00	36,88,790.00	--	36,88,790.00

Amount in Rupees

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 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 2022-2023, the university has purchased assets worth Rs 21,35,98,290.54 out of Grant in Aid and UGF and assets worth Rs 15,13,72,982 out of NGF. During the year, prepaid Journals amounting to Rs 1,51,17,268 as on 1st April 2022 has been capitalised. During the year 2022-2023, the university has capitalised Rs 14,27,51,126 out of capital Work in Progress as on 1st April, 2022.

SCHEDULE : 23 SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

4. STOCKS

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

5. RETIREMENT BENEFITS

During the year 2022-2023, 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 transferred Rs 2 crores to the Retirement Benefits account. However, FDR was made in May 2023.

6. LOANS AND ADVANCES

During the year 2022-23 the University has granted loans and advances as per following details:

S. No.	PARTICULARS	ADVANCE GIVEN	CLOSING BALANCE
1.	Payment Account	1,96,73,563/-	1,01,26,331/-
2.	Facilities and Service Charges	1,57,01,320/-	2,88,000/-
3.	Student Welfare Fees	2,04,46,719/-	1,52,61,460/-
4.	Exam Fees	37,88,573/-	17,20,839/-
5.	Consultancy	2,50,000/-	2,50,000/-
	TOTAL	5,98,60,175/-	2,76,46,630/-

7. INVESTMENTS

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

8. 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. 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.

9. 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.

SCHEDULE : 23 SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

10. GOVERNMENT AND UGC GRANTS

10.1 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.

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

10.3 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.

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

11. 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 infixed 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 therespective funds and not treated as income of the Institution.

12. SPONSORED PROJECTS

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

13. 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.

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

ANNEXURE A

Amount in Rupees

BANK ACCOUNTS	AS AT 31 st MARCH, 2023	AS AT 31 st MARCH, 2022
1. DTU AICTE SCH A/C No. - 33175987659	32,31,852.00	30,27,897.00
2. DTU Alumni Association A/C No. - 35298302933	38,94,499.75	39,05,977.75
3. DTU Consultancy A/C No. - 31007870910	11,82,80,316.70	5,44,84,370.70
4. DTU Corpus Fund A/C - 31007877869	29,10,815.00	1,69,88,604.00
5. DTU Economically Weaker Section A/C - 36066176664	2,78,23,231.50	2,53,19,830.50
6. DTU Exam Fees A/C - 36066200065	5,99,84,337.99	2,06,57,945.35
7. DTU Facilities and Service Charges A/C - 36066185783	11,03,20,492.48	4,61,03,795.48
8. DTU Innovation Fund A/C No. - 31007876366	29,91,080.00	26,00,414.00
9. DTU Receipt A/C No. - 30875679275	18,32,86,582.22	14,65,17,239.21
10. DTU Refundable Security Fee A/C No. - 31007879232	2,54,25,070.55	2,50,14,879.55
11. DTU Scholarship A/C No. - 31594545844	1,53,77,310.25	89,92,197.25
12. DTU Sponsored Projects A/C No. - 31007875089	1,79,46,965.27	2,04,36,224.27
13. DTU Student Fund A/C No. - 31007885768	73,43,736.50	88,18,959.50
14. DTU Student Welfare A/C - 36066182840	9,68,04,649.51	66,49,041.51
15. Registrar DTU Admission East Delhi Campus A/C No. - 40979570286	2,95,78,603.99	--
16. Old NGF Fund Bank A/C - 10704860791	13,753.37	13,388.37
17. Registrar DTU - B.TECH - 2ND to 8TH Semecter A/C No. - 34918913564	5,60,93,883.16	12,50,79,276.76
18. Registrar DTU - B.TECH Evening 2ND to 8TH Semecter A/C No. - 34918924418	51,01,012.25	2,72,76,660.25
19. Registrar DTU - B.TECH Evening New Admission A/C No. - 34918887838	22,97,827.24	36,68,151.24
20. Registrar DTU - B.TECH Regular New Admission A/C No. - 34918789295	42,85,814.95	8,28,65,446.95
21. Registrar DTU Development Fund A/C No. - 34902083005	1,21,737.50	36,35,807.50

ANNEXURE A

Amount in Rupees

BANK ACCOUNTS	AS AT 31 st MARCH, 2023	AS AT 31 st MARCH, 2022
22. Registrar DTU - East Campus A/C No. - 37760874243	35,22,602.22	11,33,93,765.22
23. Registrar DTU E - MBA 2ND Year A/C No. - 34918940203	33,04,123.50	65,80,571.50
24. Registrar DTU E - MBA New Admission A/C No. - 34918960194	56,95,735.00	1,59,461.50
25. Registrar DTU E - Payment A/C No. - 38004588519	3,76,72,923.93	1,48,27,271.93
26. Registrar DTU Forex A/C No. - 036705004272	--	2,31,43,547.09
27. Registrar DTU International Affiars A/C No. - 37143752513	13,02,97,729.91	21,54,21,006.00
28. Registrar DTU - MBA 2ND Year A/C No. - 34918928901	1,09,23,665.90	4,05,58,779.20
29. Registrar DTU - MBA New Admission A/C No. - 34918897664	15,95,400.42	49,85,131.42
30. Registrar DTU - M.TECH 2ND Year A/C No. - 34918934674	38,73,678.11	98,87,886.11
31. Registrar DTU - M.TECH Regular New Admission A/C No. - 34902051426	32,339.16	4,14,851.16
32. Registrar DTU - Ph. D 2ND Year A/C No. - 34918946216	65,10,909.61	95,30,152.61
33. Registrar DTU - Ph. D New Admission Year A/C No. - 34918806868	42,13,853.76	28,94,951.76
34. DTU - SUBSCRIPTION FROM ALUMNIIES A/C - 36285532193	6,38,14,672.17	4,78,58,028.30
35. DTU - MEDALS AND SCHOLARSHIP A/C - 36423599642	44,79,858.14	34,63,256.14
36. QIP A/C NO. 36440621645	9,73,319.50	10,07,478.50
37. UNIVERSITY SHARE (URDF) A/C - 35226964890	2,03,23,072.50	34,68,111.50
38. State Bank of India A/C No. - 30875796669	8,00,58,030.40	12,33,34,962.54
39. DTU - Employees Retirement Benefits Fund A/c No. - 40181693237	1,88,33,508.00	3,65,921.00
TOTAL	1,16,92,38,994.41	1,25,33,51,240.62