



DELHI TECHNOLOGICAL UNIVERSITY

MINUTES

of

47th Meeting

BOARD OF MANAGEMENT

Date : 09.03.2022

Time : 11:30 A.M.

**Venue : Room No. 307, 2nd Floor,
Administrative Block,
Delhi Technological University**

DTU Campus, Shahbad Daultpur, Bawana Road, Delhi-110042

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Delhi Technological University

(Estd. by Govt. of NCT of Delhi vide Act 6 of 2009)

(Formerly Delhi College of Engineering)

No.F.DTU/ORG/BOM/Meeting/09/Vol-XVIII / 2679

Date : 15/03/2022

Minutes of 47th meeting of the Board of Management held on 9th March, 2022 at 11:30 A.M. in Room No. 307, 2nd Floor, Admin Block, DTU Campus, Delhi.

The following were present:

1. Prof. J.P. Saini, Vice Chancellor, Delhi Technological University.
2. Sh. K. N. Joshi, Special Secretary (Finance), represented Pr. Secretary (Finance), Government of NCT of Delhi.
3. Ms. Ranjana Deswal, Director, Directorate of Training and Technical Education, represented Secretary, Training and Technical Education, Government of NCT of Delhi.
4. Prof. Rajeev Tripathi, Professor HAG, Motilal Nehru National Institute of Technology, Allahabad, Prayagraj, Uttar Pradesh.
5. Prof. A. Trivedi, Dean (Industrial Research & Development).
6. Prof. Madhusudan Singh, Dean Academic (UG) and Registrar
7. Prof. Nirendra Dev, Professor, Civil Engineering Department
8. Prof. Narendra Kumar, Professor, Electrical Engineering Department.

Ms. Suman Dhawan, Deputy Director-I (SB), Directorate of Training and Technical Education, Government of NCT of Delhi; and Sh. D.P. Dwivedi, Consultant (Finance & Planning), DTU attended the meeting as Special Invitees. Sh. D.D. Verma, Controller of Finance, DTU and Sh. Jaspal Singh, DDO, DTU were also present in the meeting.

Prof. I.K. Bhat, Vice Chancellor, Manav Rachna University, Faridabad and Prof. Parimal H. Vyas, Maharaja Sayajirao University of Baroda, Vadodara, Gujarat could not attend the meeting due to their pre-occupations.

Agenda 47.1 : Opening remarks by the Vice Chancellor.

The Vice Chancellor welcomed all the members of the Board of Management in its 47th meeting held physically after a long period. Vice Chancellor informed that B.Tech Admissions-2021 completed in December 2021. A total number of 2647 students were admitted in the University in different B.Tech programmes in the month of November-December 2021. In addition, 91 Ph.D students were also admitted in the University in Jan, 2022. The B.Tech classes started w.e.f. December 27th after online orientation programme. The University opened w.e.f. 07.02.2022 and since then all classes are running in physical mode.

Vice Chancellor further informed the members that Delhi Technological University was ranked second under the category of University and deemed to be University (Govt. and Govt. Aided Technical University) in Atal Ranking of Institutions on Innovation Achievements (ARIIA), 2021 which was announced on 29.12.2021 by Ministry of Education, Govt. of India. Further, the h-Index of the University is presently 87 as reported by Scopus.

Vice Chancellor announced that on 3rd March, University organised 5th Research Excellence Award 2022. There were 304 SCIE indexed research publications published by the research scholars and faculty members of the University during the year 2021 with 199 principal awardees. In total 373 researchers were awarded with cash prize and citation. The University spent about **Rs. 1.39 crores** towards these awards. There were 16 publications in premier research award category and 289 in commendable research award category.

Vice Chancellor also informed that NBA expert team visited the University for the accreditation of B.Tech (Electronics and Communication Engineering), M.Tech (Production Engineering) and MBA programmes during 25-27 Feb, 2022. The NBA expert team further visited the University during 04-06 March, 2022 for accreditation of M.Tech (Hydraulics and Water Resource). In addition, 08 Under Graduate programmes of University are already NBA accredited.

The Vice chancellor also placed the status of Placement and Internship 2021-22 of the University before the members. The details are as below:

Placements 2021-22	
No of Companies	310
No of Offers	2125
No of Students Placed	1733
Highest International CTC	101 LPA(10+)
Highest Domestic CTC	64 LPA (APPLE)
Offers above 20 LPA	365
Offers between 10 to 20 LPA	818

Internship 2021-22	
No of Companies	68
No of Offers	448
No of Students getting Internship	421
Highest Stipend	200000
Interns above 1Lakh PM	46
Interns between 50KPM to 1LPM	202

- No. of offers (2125) is higher than all years (Previous High 1722 in 2021).
- No. of offers to M.Tech is 203 against 266 registered students is better than last years.
- Overall average CTC (15.03 LPA) is all time high (previous year 12.37 LPA in 2021).
- 10+ students got International offer with CTC 101+ LPA in 2021-22 session.

Agenda 47.2 : Confirmation of the minutes of 46th meeting of the Board of Management held on 15.12.2021.

It was submitted to the Board of Management that the minutes of the 46th meeting of the Board of Management, DTU held on 15.12.2021, were circulated among all the members vide forwarding no. DTU/ORG/BOM/Meeting/09/Vol-XVII/1937 dated 20.12.2021. No comments have been received from any of the members.

Decision : The Board of Management confirmed the minutes of the 46th meeting of the Board of Management

Agenda 47.3 : Action taken report on the decisions taken in the 46th meeting of the Board of Management held on 15.12.2021.

The Board of Management was informed that 13 agenda items were discussed in the last meeting held on 15.12.2021. The agenda items, decisions taken there upon and the action taken by the University are given as under for information of the Hon'ble members:

Item No.	Agenda Item	Decision Taken	Action taken by Council Branch	Action Taken Report
46.1	Opening remarks by the Vice Chancellor.	Noted.	Noted.	Matter of record.
46.2	Confirmation of the minutes of 45 th meeting of the Board of Management held on 29.09.2021.	The Board of Management confirmed the minutes of its 45 th meeting held on 29.09.2021.	Noted.	Matter of record.
46.3	Action taken report on the decisions taken in the 45 th meeting of the Board of Management held on 29.09.2021.	The Board of Management took the above Action Taken Report on record.	Noted.	Matter of record.
46.4	To consider the proposal for conferment of degrees on the students who have successfully completed the requirements prescribed under the ordinances of the University.	The Board of Management considered and approved for conferment of degrees on the students who have successfully completed the requirements prescribed under the ordinances of the University. The Board also authorized Vice Chancellor to consider and include conferment of degrees on all the students who become eligible till the date of convocation.	Decision conveyed to the Controller of Examinations vide letter no. 1996 dated 22.12.2021.	Degrees have been conferred on the students in 8 th Convocation of the University held on 24.12.2021.

46.5	Approval for introduction of new post graduate programme named "Master of Arts (Economics)" in the University School of Management and Entrepreneurship w.e.f. 2022-23.	The Board of Management considered and approved the introduction of new post graduate programme namely "Master of Arts (Economics)" in USME w.e.f. academic year 2022-23 with an annual intake of 60.	Decision conveyed to Prof. Amit Mookerjee, Head, USME vide letter no. 1998 dated 22.12.2021.	New post graduate programme namely "Master of Arts (Economics)" in the University School of Management and Entrepreneurship will be started from the AY 2022-23.
46.6	Confirmation of Officers/Officials of DTU after completion/clearance of probation period	The Board of Management considered and confirmed Officers/Officials of DTU after completion/clearance of their probation period and other requirements as specified by the Department of Personnel & Training, Government of India	Decision conveyed to the Dy. Registrar (Estt.) vide letter no. 1999 dated 22.12.2021.	Notification issued vide No. F.1/2-708/Estt./2018/DTU/3060 dated 18.01.2022.
46.7	Approval for minor changes in the Recruitment Rules for the post of Executive Engineer (Civil) on deputation basis.	The Board of Management considered and approved the clarification/ modification in the Recruitment Rules for the post of Executive Engineer (Civil) on deputation basis. The Board also suggested few changes which have been incorporated above.	Decision conveyed to the Dy. Registrar (Estt.) vide letter no. 2000 dated 22.12.2021.	Revised RRs have been notified vide No. F.1/DTU/Rectt/Notification/2016-17/3135 dated 02.02.2022.
46.8	Approval of Recruitment Rules for the Medical Officer and other Medical Staff of Health Centre of Delhi Technological University.	The Board of Management considered and approved the following – (i) The Recruitment Rules of Medical Officer, Staff Nurse, Radiographer, Lab Technician, Pharmacist, Health Attendant for the Health Centre of Delhi Technological University.	Decision conveyed to the Dy. Registrar (Estt.) vide letter no. 2001 dated 22.12.2021.	RRs for the post of Medical Officer and other Medical Staff of Health Centre of Delhi Technological University have been notified vide No.

		<p>(ii) The nomenclature of X-Ray Technician to Radiographer.</p> <p>(iii) The Posts of Radiographer in Level -04 and Lab Technician in Level – 05 to bring parity with the Recruitment Rules of these posts in Health Department, Government of NCT of Delhi.</p>		F.1/DTU/ Rectt/ Notification/ 2016-17/ 3029, 3030, 3031, 3032, 3033 & 3034 dated 07.01.2022.
46.9	Approval of Recruitment Rules of Assistant Director (Physical Education).	<p>The Board of Management considered and approved the Recruitment Rules for the post of Assistant Director, Physical Education along with re-designation of post of Director, Physical Education to Assistant Director, Physical Education as per AICTE Regulations, 2019.</p> <p>Special Note: The Board of Management also suggested that the University should prepare a comprehensive proposal for setting-up of 'Department of Sports and Physical Education' for the welfare and wellness of student community along with creation of cadre posts in this department and place the proposal in the next meeting of the Board of Management.</p>	Decision conveyed to the Dy. Registrar (Estt.) vide letter no. 2002 dated 22.12.2021.	RRs have been notified vide No. F.1/DTU/ Rectt/ Notification/ 2016-17/ 3028 dated 07.01.2022.
46.10	Providing of residential accommodation to the Controller of Finance under earmarked category.	The Board of Management considered and approved the addition of Controller of Finance for residential accommodation under earmarked category.	Decision conveyed to the Estate Officer vide letter no. 2003 dated 22.12.2021.	Residential accommodation has been allotted to the Controller of Finance.
46.11	<p>Matter for Ratification:</p> <p>i. Extension of Non-teaching staff of the University.</p>	The Board of Management ratified the actions of the University.	Noted.	Matter of record.

46.12	<p>Matter for Information:</p> <p>i. Joining of Teaching/ Non-Teaching staff in the University.</p> <p>ii. Relieving of Non-teaching staff from the University.</p>	The Board of Management noted the given information.	Noted.	Matter of record.
46.13	<p>Any other item with the permission of the Chair.</p> <p>Enhancement of remuneration for conducting Minor Project Evaluation/ Practical Examination.</p>	The Board of Management considered and approved the minimum remuneration amount of Rs. 3000 for conducting Minor Project Evaluation/ Practical Examinations	Decision conveyed to the Controller of Examinations vide letter no. 1997 dated 22.12.2021.	Implemented vide notification no. F.6(73)/Exam Cell/Rate Revision/7525 dated 05.01.2022.

Decision : The Board of Management took the above Action Taken Report on record.

Agenda 47.4 : Approval for Audited Annual Statement of Accounts for the Period 01.04.2020 to 31.03.2021 of the University.

It was submitted to the Board of Management that the Statement of Receipt & Payment Account, the Income & Expenditure Account and Balance Sheet and Audited Utilization Certificate of Funds for the period 01.04.2020 to 31.03.2021 for the financial year 2020-21, was submitted before the Finance Committee in its 26th meeting held on 05.01.2022.

The Finance Committee considered and approved the Audited Balance Sheet, Receipt & Payment Account and Income & Expenditure Statement along with Utilization Certificate for the period 01.04.2020 to 31.03.2021 and recommended for submission before the Board of Management for its approval.

On recommendation of the Finance Committee, following was submitted to the Board for approval:

Details	Amount (in Rs.)
Unspent Balance of the FY 2019-20 (Opening balance for FY 2020-21)	18,76,93,206/-
Grant-in-Aids received from GNCT of Delhi during the financial year 2020-21	28,00,00,000/-
University Generated Funds during the period 01.04.2020 to 31.03.2021	136,79,16,539/-
Total:-	183,56,09,745/-
Expenditure during the year 01.04.2020 to 31.03.2021	170,11,94,712/-
Un-spent amount for the year 2020-21	13,44,15,033/-

Decision : The Board of Management considered and approved the Audited Annual Statement of Accounts for the period 01.04.2020 to 31.03.2021 of the University.

Agenda 47.5 : Approval of Annual Report 2020-21 of the University.

It was submitted to the Board of Management that the Internal Quality Assurance Cell (IQAC) of the University has compiled the Annual Report for the Academic Year 2020-21 (1st August 2020 to 31st July 2021). The Annual Report contains the achievements of the University in various areas like research, publications, innovation and annual accounts etc.

Decision : The Board of Management considered and approved the Annual Report 2020-21 of the University.

Agenda 47.6 : Approval for grant of teaching facilities to the faculty members as per new guidelines of AICTE.

The Board of Management was apprised that under 6th CPC the Board of Management vide its agenda items number 22.10 in its 22nd Board of Management meeting, in accordance with the AICTE recommendations 2010 and subsequent Cabinet Decision No.1669 dated 12.07.2010 and the Department's Office order No.F.1(702)/2010-SB/PF.I/1154 & 1164 dated 29.07.2010 under Para 10 (i) i.e. New faculty entrants may be given a one-time start up grant of Rs. 2 Lakh (for degree level institutions) and Rs. 1 Lakh (for diploma level institutions) for purchase of computers, teaching materials including books, research aids and office furnishings etc. Existing teachers may also be provided incentive grants upto Rs. 2 Lakh (for degree) and Rs. 1 Lakh (for diploma) for purchase computer including grants for up-gradation or purchase of new computer (especially for those who have availed such facilities on earlier occasions) teaching material including books and research aid.

Further, under 7th CPC and vide AICTE Regulations on pay scales, service conditions and minimum qualifications for the appointment of teachers and other academic staff such as Library, Physical Education and Training & Placement personnel in Technical institutions and measures for the maintenance of standards in Technical Education – (Degree) Regulations - 2019, Gazette Notification dated 01.03.2019, the one-time start-up grant of Rs. 2 Lakh has been discontinued.

However, under para 2.17 following provisions have been made:

“New entrants as well as existing faculty members of degree level institutions should be provided with a desktop computer/laptop/office furniture and a printer with internet connectivity in their office so as to make a faculty member computer savvy and to enable them to have access to the latest technology.”

The Board was requested to consider the provisions of AICTE Regulations dated 01.03.2019, para 2.17 as reproduced above.

Decision : The Board of Management considered and approved grant for teaching facilities to the faculty members as per new guidelines of AICTE dated 01.03.2019 para-2.17.

Agenda 47.7 : Approval for Creation of Posts in Engineering Cell, DTU.

It was submitted to the Board of Management that present campus of Delhi Technological University became fully operational since 1996 as campus of Delhi College of Engineering. The Civil, Electrical and Horticulture work including maintenance work of the Delhi College of Engineering was being looked after by Public Works Department (PWD) of NCT of Delhi. Delhi College of Engineering was converted into Delhi Technological University in 2009 and the work of Civil, Electrical and Horticulture maintenance were taken over by the University.

The Delhi Technological University created Engineering Cell for the Civil, Electrical and Horticulture work including maintenance work of the University. A total number of 07 posts were created for Engineering Cell of DTU in 2016 which was sanctioned ex-post-facto by the Government. Details of posts are as under:-

Engineering Cell (DTU)

S. No.	Nomenclature	Scales	Sanctioned Posts	Filled R/D	Vacant	Filled by Contract	Net Vacant
1	Executive Engineer (Civil)	Level – 11 (67700-280700)	01	00	01	00	01
2	Assistant Engineer (Civil)	Level – 7 (44900-142400)	01	01	00	00	00
3	Assistant Engineer (Electrical)	Level – 7 (44900-142400)	01	01	00	00	00
4	Junior Engineer (Civil)	Level – 6 (35400-112400)	01	00	01	01	00
5	Junior Engineer (Electrical)	Level – 6 (35400-112400)	01	00	01	01	00
6	Electrician	Level – 2 (19900-63200)	02	00	02	01	01
	Total		07	02	05	03	02

There was substantial increase in the intake of different programs offered in Delhi Technological University over last one decade resulting thereby increase in the Capital Infrastructure and maintenance works. Further, the University has established its another campus in East Delhi specially for offering Management, Entrepreneurship and its allied areas in 2017. Need was felt to create more posts in the Engineering Cell so as to take care of the Civil and Electrical work including maintenance work of both campuses of the University. Following additional 06 posts in the Engineering Cell were sanctioned by the Government of NCT of Delhi for the East Delhi Campus of the University in 2018:-

Engineering Cell (East Delhi Campus)

S N	Nomenclature	Scales	Sanctioned Posts	Filled R/D	Vacant	Net Vacant
1	Assistant Engineer (Civil)	Level – 7 (44900-142400)	01	00	01	01
2	Assistant Engineer (Electrical)	Level – 7 (44900-142400)	01	00	01	01
3	Junior Engineer (Civil)	Level – 6 (35400-112400)	01	01	00	00
4	Junior Engineer (Electrical)	Level – 6 (35400-112400)	01	01	00	00
5	Electrician	Level – 2 (19900-63200)	02	01	01	01
	Total		06	03	03	03

It was mentioned that though Capital Infrastructure in terms of Building, Class Rooms, Labs etc. increased substantially, the strength of Engineering Cell of Delhi Technological University remained only 07. Government of NCT of Delhi sanctioned 05 buildings for the Delhi Technological University main campus in 2018 and all five buildings with a built up area of approximately 59,403 square metres are now in the final stage of completion. Therefore, the Engineering Cell of the University has to be strengthened so that Civil and Electrical work including maintenance of all the buildings of the University are taken care of.

Keeping in view of the above, following additional posts were proposed for creation in Delhi Technological University: -

S.No.	Name of Post	Level	Additional post required for main campus	Additional post required for East Campus	Total
1.	Superintendent Engineer	13	01	00	01
2.	Executive Engineer (Electrical)	11	01	00	01
3.	Assistant Executive Engineer (Electrical)	10	01	00	01
4.	Assistant Executive Engineer (Civil)	10	01	00	01
5.	Assistant Engineer (Civil)	8	01	00	01
6.	Assistant Engineer (Electrical)	8	01	00	01
7.	Assistant Director (Horticulture)	8	01	00	01
8.	Estate Officer	11	02	00	02
9.	Junior Engineer (Civil)	6	03	00	03
10.	Junior Engineer (Electrical)	6	03	00	03
11.	Section Officer (Horticulture)	6	02	01	03
12.	Sanitary Inspector	6	02	01	03
	Total		19	02	21

These posts exist in Delhi Technological University or Government of NCT of Delhi. It was proposed to fill these posts on the same RRs as these are similar posts to that of Government of Delhi.

The financial implication as a result of creation of these posts mentioned above will be as under:

Post	No. of Posts	Level	Basic Pay	DA @31%	HRA @27%	TA	Total	Grand total (p.a.)
Superintendent Engineer	1	13	123100	38161	33237	9432	203930	2447160
Executive Engineer (Electrical)	1	11	67700	20987	18279	9432	116398	1396776
Assistant Executive Engineer (Electrical)	1	10	56100	17391	15147	9432	98070	1176840
Assistant Executive Engineer (Civil)	1	10	56100	17391	15147	9432	98070	1176840
Assistant Engineer (Civil)	1	8	47600	14756	12852	4716	49924	599088
Assistant Engineer (Electrical)	1	8	47600	14756	12852	4716	49924	599088
Assistant Director (Horticulture)	1	8	47600	14756	12852	4716	49924	1918176
Estate Officer	2	11	67700	20987	18279	9432	116398	2793552
Junior Engineer (Civil)	3	6	35400	10974	9558	4716	60648	2183328
Junior Engineer (Electrical)	3	6	35400	10974	9558	4716	60648	2183328
Section Officer (Horticulture)	3	6	35400	10974	9558	4716	60648	2183328
Sanitary Inspector	2	6	35400	10974	9558	4716	60648	1455552
TOTAL								20113056

The total financial implication involved is Rs. 2,01,13,056 /- (Rupees Two Crore One Lakh Thirteen Thousand Fifty Six only) per annum.

Decision : The Board of Management considered and approved for creation of additional posts in Engineering Cell, DTU as per Section 7(9) of the DTU Act, 2009 and further recommended to the Government of NCT of Delhi for concurrence of creation of these additional posts.

Agenda 47.8 : Approval for Creation of Posts for Hostel Office in DTU.

It was submitted to the Board of Management that the present student strength in Delhi Technological University is about 14097. To cater the need of increasing infrastructure, the Government of NCT of Delhi accorded Administrative Approval and Expenditure Sanction for Stage-I of Phase-II construction at DTU Campus, Bawana Road, Delhi on 24.09.2018 at a cost of Rs. 291.88 Crore. Under this approval, a built-up area of 59,403 square meters was to be added. There are 05 buildings which are nearing completion in this project. Out of these 05 buildings, **03** buildings are for Boys and Girls hostels with a capacity of 330 and 660 students respectively.

These hostel buildings consist of B+G+11 Floors which are likely to be handed over to the University latest by 31.05.2022 for its allotment to the students immediately. The University does not have adequate man-power to manage the hostels. It is therefore, proposed to create suitable posts for operations and management of these hostels.

As on today there are **05** Girls and **08** Boys hostels in the University situated in the four storied buildings and following posts have been sanctioned by the Government for this purpose:

1. Hostel Superintendent	01	(Level-7)
2. Care Taker Higher scale	02	(Level-5)
3. Care Taker Lower scale	03	(Level-4)

In addition to above, at present there are 45 number of Hostel Attendants who are deployed through outsource agency to look after day-to-day matters of students in the hostels. The total capacity of these hostels are 568 Girls and 1299 Boys.

To manage the affairs of the upcoming hostels, following proposal for creation of additional posts is hereby made for consideration of the Board of Management.

1. Assistant Registrar	01	(Level – 10)
2. Senior Office Assistant	03	(Level – 6)
3. Junior Office Assistant	06	(Level – 02)
4. Caretaker	08	(Level – 5) (Two for each Hostel)
5. Attendants	66	(One attendant in each shift in each hostel plus one reliever i.e. $16 * 4 + 2$ (for office) = 66)

The number of students in the hostels are now likely to be 3000 who will be residing in the campus. There is a requirement of full-fledged Hostel Office. For this purpose, the post of Assistant Registrar, Senior Office Assistant and Junior Office Assistant have been proposed. These staffs will manage the admissions, hostel and mess fee and other miscellaneous work in the hostels.

The above was proposed on the basis of already approved posts in 2016 for Delhi Technological University Campus. Now there will be 16 number of hostels in the University. Out of these hostels, three newly constructed hostels with 990 capacities are in high-rise buildings. The newly constructed hostels are having 30 triple seated rooms thereby accommodating 90 students on each floor. Since the whole hostel building is centrally air conditioned, and accommodating 90 students on each floor, one attendant round the clock are necessary to attend the students as well as routine maintenance calls on each floor. For this purpose, 66 posts of attendants have been proposed. These attendants will be hired on outsourced basis. However, its concurrence is required by the Government of NCT of Delhi. The Junior Office Assistant, a regular employee of the University will be deputed one each in the hostels. They will look after the routine matters related to the hostel and will monitor the work of the attendants. He will also coordinate with hostel office of the University.

The Financial implication as a result of creation of these regular posts mentioned above will be as under:-

Post	Level	Basic Pay	DA @ 31%	HRA @ 27%	TA	Total	No. of Post	Grand Total
Assistant Registrar	10	56100	17391	15147	9432	98070	01	1176840/-
Sr. Office Assistant	06	35400	10974	9558	4716	60648	03	2183328/-
Care Taker	06	35400	10974	9558	4716	60648	08	5822208/-
Jr. Office Assistant	02	19900	6169	5400	2096	33565	06	2416680/-
Total								11599056/-

Thus the total financial implication will be about Rs. 1,15,99056/- (Rs. One Crore Fifteen Lakh Ninety-Nine Thousand Fifty-Six Only) per annum, for regular positions and Rs. 1,60,12,656 (Rs. 20218 * 66 * 12) (Rs. One Crore Sixty Lakhs Twelve Thousand Six Hundred Fifty-Six only) for additional attendants through outsource agency.

Decision : The Board of Management considered and approved for Creation of Posts for Hostel Office in DTU as per Section 7(9) of the DTU Act, 2009 and further recommend to the Government of NCT of Delhi for concurrence of creation of these additional posts.

Agenda 47.9 : Approval for closing of probation period and confirmation of services of DTU officials.

It was submitted to the Board of Management that a meeting of the committee constituted by the Competent Authority vide Office Order No. F.1/2-708/ Estt./2018/DTU/3242 dated 18.02.2022 was held on 02.03.2022 to consider the cases of Officials of Delhi Technological University for closing of probation period and confirmation of their services in DTU.

The committee after scrutiny & reviewing of the Assessment Reports i.e. Work and Conduct Certificates, Integrity Certificates, Attendance Certificates and Probation Closing /Ending reports and Character & Antecedents, Vigilance Clearance Report, Medical Reports and Special APARs of the Officials, the Committee unanimously recommended for closing of the probation period and confirmation of services in DTU of the following officials from the dates indicated against their names:-

Sr. No.	Name & Designation of incumbent(s)	Place of Posting/Deptt.	Date of Joining	Date of completion & Closure of Probation & confirmation of services in DTU
1.	Sh. Manish Kumar Assistant Programmer	Computer Centre	30.08.2019	29.08.2021
2.	Sh. Sachin Pandey Jr. Engineer (Electrical)	Engineering Cell	02.08.2019	01.08.2021
3.	Sh. Baljeet Singh Technical Assistant	Deptt. of Electronics & Communication	02.08.2019	01.08.2021
4.	Sh. Sachin Technical Assistant	Deptt. of Applied Chemistry	16.08.2019	15.08.2021
5.	Sh. Prince Junior Mechanic	Mechanical Engineering	21.08.2019	20.08.2021
6.	Sh. Mritunjay Barua Jr. Office Assistant	East Delhi Campus	16.08.2019	15.08.2021

Decision : The Board of Management considered and approved the closing of probation period and confirmation of services in Delhi Technological University of the officials mentioned in above table.

Agenda 47.10 : Matter for Ratification:

i. Comments of the University on the Entrustment Audit done by AGCR for the Financial Years 2009-10 to 2018-19.

Entrustment Audit of the University for the years 2009-10 to 2018-19 was conducted by AGCR. Prior approval of the Hon'ble Lieutenant Governor, Delhi was obtained before entrusting the Audit.

The comments of the University on the observation of the Audit for the period 2009-10 to 2018-19 was submitted to DTTE placed in **Annexure pages 01 to 71**. Director, DTTE was requested to place it before the Legislative Assembly of Delhi, as the same is required as per section 35(4) of Delhi Technological Act, 2009. The Board of Management is requested to ratify the comments of the University on the Entrustment Audit done by AGCR for the years 2009-10 to 2018-19.

ii. Annual Fee Structure for different programs offered by the University for the students seeking admissions in the Academic Year 2022-23.

It was submitted to the Board of Management that the Competent Authority vide notification F.No. DTU/Reg/Uni-Adm.Com/2022-23/2522 dated 26.02.2022 approved the Annual Fee structure of the following programs for the students seeking admission in the Academic Session 2022-23:

- A. Bachelor of Technology (B.Tech)
- B. Bachelor of Design (B. Des.)
- C. Bachelor of Technology (B.Tech) (Lateral Entry)
- D. Bachelor of Technology (B.Tech) (Continuing Education)
- E. Bachelor of Business Administration & B.A. Economics (H)
- F. Master of Technology (M.Tech)
- G. Master of Technology (M.Tech) (Part Time)
- H. (i) Master of Business Administration (MBA)
(ii) MBA – Family Business & Entrepreneurship
(iii) MBA – Innovation, Entrepreneurship & Venture Development
(iv) MBA – Business Analytics
- I. Executive MBA
- J. M.Sc. Program
- K. Master of Design (M.Des)
- L. Ph.D (Full Time/Part Time)
- M. DASA Students
- N. International Students (Direct Admission in UG Program)
- O. International Students (Direct Admission in PG Program)
- P. International Students (Direct Admission in Ph.D Program)
- Q. Withdrawal Policy

Detailed Fee Structure for all programs is placed in **Annexure pages 72 to 85**.

iii. Extension of Non-teaching staff of the University.

It was submitted to the Board of Management that the Competent Authority has extended the period of deputation/contract of appointment of the following non-teaching staff of the University on the same terms and conditions:

Non-Teaching Staff:

S.No.	Name & Designation	Remarks	Period of Extension
1.	Dr. Renu Paisal Assistant Registrar	On deputation	15.01.2022 to 14.01.2023
2.	Sh. Pradeep Kumar Teotia Assistant Registrar	On deputation	03.02.2022 to 02.02.2023
3.	Dr. Shilpy Pahuja (Consultant)	Deputed on diverted capacity in the office of Dy. Chief Minister, Govt. of NCT of Delhi	06.02.2022 to 05.08.2022

Decision : The Board of Management ratified the above actions of the University.

Agenda 47.11 : Matter for Information:

i. Joining of Teaching/ Non-Teaching staff in the University.

It was submitted to the Board that the following teaching/non-teaching staff have joined the University in the various capacities as per details given below:

Teaching Staff :

S.No.	Name & Designation	Remarks	Date of Joining
1.	Dr. Vikas Kumar Gupta (Assistant Professor)	Repatriated to DTU from USME.	28.12.2021
2.	Prof. K.V. Bhanu Murthy (Appointed Adjunct Faculty in USME)	For a period of 3 years.	16.12.2021

ii. Relieving of Teaching/Non-teaching staff from the University.

It was submitted to the Board of Management that following faculty/officials have been relieved from the University as per the details given below:

S.No.	Name & Designation	Remarks	Date of relieving
1.	Prof. R.K. Sinha (Professor)	Relieved to join Vice Chancellor, Gautam Budh University, Greater Noida, U.P.	27.01.2022
2.	Prof. M. M. Tripathi (Professor)	Relieved to join as Director General, NIELIT, Govt. of India	28.01.2022
3.	Sh. Bimal Jain (Executive Engineer)	Repatriated to DDA	05.01.2022
4.	Sh. Jasbir Singh (Sr. Accounts Officer)	Repatriated to Finance Department of Govt. of NCT of Delhi	04.02.2022

iii. Status of Audit Paras.

It is submitted that accounts of University is being audited regularly by:-

- a. Chartered Accountant of the University
- b. Directorate of Audit, Govt. of NCT of Delhi.
- c. Comptroller & Auditor General of India.

(I) Audit conducted by Comptroller & Auditor General of India (CAG).

S.No.	Year	No. of Paras recorded	No. of paras settled	No. of paras outstanding
1	2011-2014	09	08	01
2	2014-2016	06	05	01
3	2016-2017	26	24	02
4	2017-2018	10	10	00
5	2018-2019	09	01	08
6	2019-2020	11	00	11
7	Total	71	48	23

(II) Audit conducted by Directorate of Audit, Govt. of Delhi.

S.No.	Year	No. of Paras recorded	No. of paras settled	No. of para Outstanding
1	1976-77 to 2008-09	130	119	11
2	2009-10	10	05	05
3	2010-11	10	05	05
4	2011-12	11	06	05
5	2012-15	17	11	06
6	2015-17	28	19	09
7	2017-18	08	07	01
8	2018-19	11	08	03
9	2019-20	08	00	08
	Total	233	180	53

Replies of 23 outstanding audit paras of A.G. Audit have been sent to A.G.C.R. on 07.04.2021 and AGCR was further requested to expedite the Audit Paras on 17.02.2022. Response of AGCR is awaited.

Replies of 53 outstanding audit paras of Directorate of Audit, Govt. of NCT of Delhi have already been submitted on 09.09.2021 to the Audit Party and response is awaited. In addition to this Directorate of Audit, Govt. of NCT of Delhi has completed the audit of DTU for the period 2020-21 and its report is awaited.

The Finance Committee in its 26th meeting held on 05.01.2022 noted the information and recommended that necessary action should be taken to settle old audit paras.

The Board of Management noted the given information. In respect of item no. 47.11 (iii) the Board of Management perused the status of Audit Para of AGCR and Directorate of Audit, Government of NCT of Delhi. The Board constituted a Standing Committee comprising of following members to look into the paras and also suggest action to be taken by the University for settlement of paras:

1. Registrar, DTU
2. Prof. I.K. Bhat, Vice Chancellor, Manav Rachna University, Faridabad
3. Prof. Nirendra Dev, Civil Engineering Department.

Agenda 47.12 : Any other item with the permission of the Chair.

Supplementary Agenda 47.13 : Approval for transfer of teaching and non-teaching staff of Delhi Technological University.

It was submitted to the Board of Management that Section 7 of Delhi Technological University Act, 2009 provides the various powers of the University. Sub section 13 of Section 7 of DTU Act provides as under:

“to establish, maintain colleges, campuses and such other centres of education, research, training and extension as deemed appropriate by the University”;

Delhi Technological University established East Delhi Campus of the University in 2017. At present, following programmes are being offered in the East Delhi Campus of DTU:

1. MBA
2. MBA (Business Analytics)
3. MBA (Family Business and Entrepreneurship)
4. MBA (Innovation, Entrepreneurship and Venture development) ⁵
5. B.A. Economics, (Hons)
6. BBA

It has been approximately 05 years since East Delhi Campus is operational and there are approximately 1500 students in above mentioned programmes. There are 68 teaching and 57 non-teaching sanctioned posts for East Delhi Campus of the University. Time-to-time need had been felt to make arrangements of different teaching and non-teaching positions by way of transfer from one Campus to other Campus of the University. Vice Chancellor being the Principal Academic and Executive officer of the University is competent to order the transfer of Teaching and Non-Teaching staff from one Campus and other Campus as per the exigency of work.

Decision : The Board of Management considered and approved for transfer of teaching and non-teaching staff of Delhi Technological University from one Campus to other Campus as per the exigency of work by the Vice Chancellor.

The meeting ended with a vote of thanks to the members.

The minutes are issued with the approval of the Vice Chancellor for circulation to the Hon'ble members, who are requested to give their comments, if any, on these circulated minutes.


(Prof. Madhusudan Singh)
Registrar

ANNEXURE

of Minutes

47th meeting

Board of Management
DTU

held on
09.03.2022

159/c

DELHI TECHNOLOGICAL UNIVERSITY
SHAHBAD DAULATPUR, BAWANA ROAD, DELHI-110042.

Separate Audit report of the Comptroller & Auditor General of India (CAG) and
Action taken thereon for the year ended 31st March 2010.

S.No.	Observations	Comments
I	We were not provided all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit as detailed in para "A". As sufficient appropriate audit evidence were not provided we were unable to form an audit opinion on these financial statements;	DTU was established in July 2009 and the period under audit is 2009-10. Since the University was newly established, there was lot of initial glitches and in accounts also there were multiple problems. It is a matter of satisfaction that now University is following all the norms and observations made by Audit. DTU made all possible efforts to provide available information and documents to the Audit party. However, all the record available in the Tally system of the University.
II	The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report have not been prepared conforming to accepted principles and conventions. The accounts format adopted has not been approved by the State Government.	The Audit observation has been complied with. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account are being prepared as per the MHRD format now.
III	In our opinion proper books of accounts and other relevant records have not been maintained by the University in so far as it appears from our examination of such books.	University is maintaining all the relevant records now.

A. Non furnishing of important records/information

The University failed to furnish the following important information/records to enable us to form an opinion on the accounts:

(a)	As per Schedule-'I', the Delhi Technical University had transferred Rs. 10 crore from opening balance of 11.19 crore of Old Non-Government Funds (NGF) Account. But, no documents or details of old NGF were furnished.	The records of transfer of Rs. 10 Crore Corpus Fund are available on the tally system of the University. It is mentioned here that the records of the same was shown to the Audit team deputed to conduct audit of 2019-20.
(b)	Details of opening balance of Rs.11.19 crore as NGF and scholarships, funds received during the year of	Record is available on the tally system of the University.



	8.60 crore and expenditure incurred during the year amounting to 18.98 crore have not been furnished.	
(c)	Security deposit includes NGF of Rs. 2.35 crore. The details and breakup of the same have not been furnished.	The University is following the suggestions of the Audit party, However, since 2016, no security deposit is being obtained from the students.
(d)	Schedule for Innovation Project Funds has not been attached with the Balance Sheet. Further no documents for the same were furnished.	At present, the CA of DTU is being prepared the schedule for earmarked fund and innovation fund if any.
(e)	Neither Fixed Assets register has been prepared nor physical verification of fixed assets has been carried out during 2009-10. As a result, it has not been possible for audit to verify the authenticity and valuation of fixed assets reflected in the accounts.	University is now maintaining the non-consumable register for record of fixed assets and schedule 4 of balance sheet is being maintained for fixed assets.
(f)	As per section 4(b) of Delhi Technological University Act, 2009, all property, movable and immovable, of or belonging to the Delhi College of Engineering shall vest in the University and as per section 4(c) of the Act, all rights and liabilities of the Delhi College of Engineering shall be transferred to, and be the rights and liabilities of the University. The University has not taken into consideration the property, movable and immovable, and rights and liabilities of Delhi College of Engineering and the same has not been shown in the Balance Sheet of 2009-10. No record related to the same was made available to audit.	It has been prepared as per the observation of Audit.
(g)	Investment file, register, investment certificates and confirmation from the bank has not been furnished.	Separate register for investment is being maintained now and investment certificate and confirmation from bank are being obtained regularly.
(h)	Fee structure and details of fees from students such as number of students, stream wise, year-wise and student-wise fees received along with the receipt vouchers were not furnished.	The required information is now being provided to AGCR Audit and ELFA every year during their audit of the University.
(i)	Scholarships to Post Graduate and Research Scholars could not be verified in audited terms and conditions, eligibility criterion and files and records pertaining to payment of scholarship were not furnished.	It is being furnished to Audit party regularly.
(j)	Vouchers and the files for the payment of pay and allowances were not furnished.	It is being furnished to Audit party regularly.
(k)	Vouchers and files related to purchase of vehicles (Rs. 8.87 lakh) were not furnished.	It is being furnished to Audit party regularly.



(l)	The bank balance shows opening bank balance of Rs.11.19 crore as on 01.04.2009, however, DTU came into existence on 15.07.2009. Thus, the opening balance as on 01.04.2009 could not be considered as the: opening balance of DTU. Further, no documentary evidence for the opening balance was furnished to audit.	It was rectified in the balance sheet of FY 2010-11
(m)	The University has not prepared Significant Accounting Policies and Notes to Accounts forming part of financial statements. Hence audit could not verify the basis of preparation of accounts such as accrual basis, Revenue Recognition, Valuation of Investment, Fixed Assets, Depreciation on Fixed Assets, Accounting of Earmarked Funds and Endowment Funds, Accounting of Grants, Retirement benefits and application of Accounting Standards.	It has been done as per the observation of Audit.
(n)	During scrutiny of the basic records of DTU for the year 2009-10, the following further discrepancies were found: i) Payment vouchers were not serially numbered. ii) Voucher numbers mentioned in the ledger do not match with the actual vouchers. iii) All the payment vouchers as mentioned in the ledger were not furnished to audit. iv) There receipt vouchers and journal voucher were not furnished to audit.	It is being maintained as per the observation of Audit now.

A. BALANCE SHEET

SOURCES OF FUNDS

i	<p>University Capital (Schedule-A)–Rs . 2.97 crore.</p> <p>The University has shown Excess of Income over Expenditure amounting to Rs. 1.36 crore, as a separate head 'Income and Expenditure Account' instead of transferring the same to Corpus/Capital Fund as per Uniform Format of accounts for Autonomous Bodies prescribed by the Ministry of Finance. This has resulted in understatement of Corpus Fund and overstatement of Excess of Income and Expenditure Account by Rs. 1.36 crore.</p>	The balance sheet is now being prepared as per the unified format of accounts for Autonomous bodies prescribed by the Ministry of Finance and the sum of Rs. 1.36 Crore which were in excess of income over expenditure were adjusted while preparing the proposal of grant for the year 2010-11 and university received the grant for the year 2010-11 after adjusting Rs. 1.36 Crore.
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APPLICATION OF FUNDS

II. Fixed Assets (Schedule F) – Rs. 2.75 crore.

a	Fixed Assets amounting to Rs.3.81 crore purchased during the year 2009-10 have not been capitalized and shown as expenditure. This has resulted in understatement of Fixed Assets and overstatement of Expenditure by Rs.3.81 crore and understatement of depreciation (amount unascertained), consequently, Excess of Income over Expenditure by Rs.3.81 crore has been understated.	It has now been considered as fixed assets.
b	Fixed assets amounting to Rs. 34.23 lakh, purchased during the year 2009-10 out of grant in aid were not capitalised. This has resulted understatement of Fixed Assets and overstatement of Income from Grants-in-Aid by Rs. 34.23 lakh.	The fixed assets which are now being purchased out of grant is treated as Capital Expenditure.
c	The Capital Work-in-Progress does not include Rs. 22.13 lakh being the first running account bill dated 22.03.2010 raised by Project Management Consultant for development of expansion of master plan, architectural and engineering design. This has resulted in understatement of Fixed Assets (Capital Work-in-Progress) and understatement of Current Liabilities by Rs. 22.13 lakhs each.	After completion of work, it was taken in the Fixed Asset. Thereafter, the Capital work in progress of the year 2009-10 were automatically adjusted in the Fixed Asset.

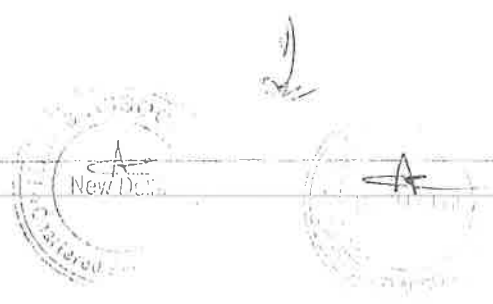
C. INCOME AND EXPENDITURE ACCOUNT -Expenditure

Information Technology (Schedule 42) – Rs. 82.15 lakh

iii	The expenditure of Rs. 5.96 lakh on repairs and printing, incurred during the year 2009-10 has not been booked in Income and Expenditure account. This has resulted in understatement of Expenditure by Rs. 5.96 lakh and overstatement of excess of Income over Expenditure by the same amount.	All the expenditure incurred on repair and printing is being booked in the Income Expenditure Account as pointed out by the Audit.
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D. GENERAL

IV	<p>The DTU came into existence on 15.7.2009 as per The Delhi Technological University Act, 2009, which provides for reconstitution of the Delhi College of Engineering as a Delhi Technological University (University). The University prepared its first Financial Statement for the year 2009-10. In this regard the following has been observed:</p> <ol style="list-style-type: none"> a. The financial statements have been prepared for the period 1.4.2009 to 31.3.2010. However, the University came into existence w.e.f. 15.7.2009. b. Opening bank balance in Receipt and Payment account has been shown as on 1.4.2009 without adjusting the transactions which have taken 	Matter of record
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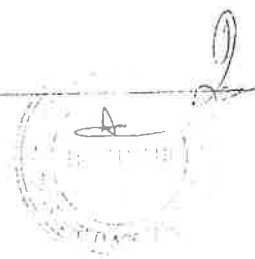
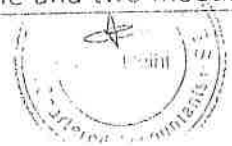


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	<p>place between 1.4.2009 to 14.7.2009. Further, no record or file to show the opening balance has been furnished to audit.</p> <p>c. Certificate to the effect that no loss of cash/property due to theft, fire and embezzlement occurred during the period under audit, has not been furnished by the University</p>	
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Annexure-I

1	<p>Adequacy of Internal Audit System – Delhi Technological University did not have an Internal Audit wing. Internal audit for the year 2009-10, has not been conducted. However, the financial statements were audited by a firm of Chartered Accountant but file related to its appointment was not furnished to audit.</p>	<p>The internal Audit system is adequate and commensurate with the size and nature of activities of the institute and internal Audit of the University is being done by Dte. of Audit, Govt. of NCT of Delhi and CAG regularly.</p>
2	<p>Adequacy of Internal Control System – Based on our audit observations and review of the system, the Internal Control system of the University was not commensurate with its size and was not operating effectively. We noted that:</p> <p>a) The University does not have an efficient system of internal control for accuracy and promptness of financial reporting. The financial Statements for the year 2009-10 were submitted to the Office of Comptroller and Auditor General of India in June 2019. The timely submission of Audited Accounts of the University to Delhi Legislative Assembly would have allowed the Government a better understanding of the state of affairs of the University and effective control over its functioning.</p> <p>b) University has not taken proper and sufficient care for the maintenance of adequate accounting records for safe guarding the assets of the University and for preventing and detecting fraud and other irregularities.</p> <p>c) As per section 19 of Delhi Technological University Act, 2009, the Court, the Board of Management, the Academic Council, the Finance Committee and the Planning Board should hold one, four, three, four and two meetings in a year respectively. However, the Court and the Planning Board did not hold any meeting and the Board of Management, the Academic Council and the Finance Committee held only two, one and two meetings respectively</p>	<p>The internal Control system of the University is being strengthened and University is making all out efforts in this regard.</p> <p>As stated in the beginning of the reply of this para, the period under this audit is the time when DTU was established. Therefore, there were initial constraints with the University.</p> <p>The meetings of all statutory bodies as per section 19 of the Act are being held now days as per the observations of the Audit.</p>



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	during 2009-10.	
3	System of physical verification of fixed assets -The University has not maintained fixed asset records/register for land, building, plant and machinery, capital work in progress (CWIP) and other assets indicating their location, cost, addition, deduction for each item of assets. There is no system to physically verify the fixed assets. The mapping of the Fixed Assets was not being done with respect to the Grant/Loan/Own funds from which University had created these assets. This increases the risks and chances of defalcation/fraud.	The physical verification of assets is being carried out at regular intervals now.
4	System of physical verification of inventory -There is no system of physical verification of inventory in University and in the absence of which, the physical existence of inventory and shortage/excess, if any, could not be verified in audit.	Physical verification of inventory/ consumables are being undertaken now.
5	Regularity in Payment of Statutory Dues: Documentary evidence for deposit of various deductions amounting to 0.90 lakh (Schedule B) with the concerned authority has not been furnished to audit.	University regularly paying its all statutory dues to the concerned Authority

Note:

The General Audit of Delhi Technological University is being conducted since inception of the University i.e. 2009-10 by the Comptroller & Auditor General of India (CAG) and Dte. of Audit, Govt of NCT of Delhi every year in respect of functions and objectives of the University, utilization of resources, financial performance and Audit of records relating to procurement of Goods and Services Vouchers and scrutinize the record as per GFR, Receipt and Payment Rules, and various orders issued by the Govt. of India and Govt. of NCT of Delhi.

In all the Audit Reports of the CAG, a certificate has been given by the Audit Officer of CAG stating that the General Condition of the accounts of the University was found to be satisfactory to the extent the record produced to audit and subject to the observations made in the inspection report.

However, on 23.02.2018, a letter was received from the Accountant General Audit of Delhi stating therein the non-compliance of Section 35 of DTU Act with regard to Audit of annual accounts and balance sheet of DTU by CAG. On receipt of the letter and after discussion with the officer of CAG, DTU took the matter of getting the audit of the University done by the CAG from its inception i.e. 2009-10 onwards. Approval of the Hon'ble LG was obtained for entrustment of this audit vide letter dated 22.05.2019 for the years 2009-10 to 2016-17 and vide letter dated 24.09.2019 for the years 2017-18 to 2020-21. Accordingly office of CAG was requested to conduct the audit of accounts and balance sheet of the University. The same was conducted by the CAG in the year 2019-20 up to financial year 2018-19.

Since the records of FY 2009-10 is more than 10 years old and shifted many time from one place to another place in the University in unarranged manner due to scarcity of space, further due to short duration of Audit period for the FY 2009-10 the requisite information sought by the Audit party not provided due non-traceable in the records. The University accounts transformed from Govt. Accounting to Commercial Accounting w.e.f. FY 2009-10, there are some information and reports/Certificates not obtained/ created due to unawareness.

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DELHI TECHNOLOGICAL UNIVERSITY
SHAHBAJ DAULATPUR, BAWANA ROAD, DELHI-110042.

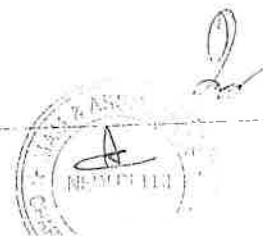
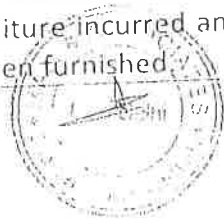
Separate Audit report of the Comptroller & Auditor General of India (CAG) and
 Action taken thereon for the year ended 31st March 2011.

1	We were not provided all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit as detailed in para "A". As sufficient appropriate audit evidence were not provided we were unable to form an audit opinion on these financial statements;	DTU was established in July 2009 and the period under audit is 2010-11. Since the University was newly established, there was lot of initial glitches and in accounts also there were multiple problems. It is a matter of satisfaction that now University is following all the norms and observations made by Audit. DTU made all possible efforts to provide available information and documents to the Audit party. However all the record available in the Tally system of the University and it can be shown to the audit team.
ii	The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report have not been prepared conforming to accepted principles and conventions. The accounts format adopted has not been approved by the State Government.	The Audit observation has been complied with. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account are being prepared as per the MHRD format now.
iii	In our opinion proper books of accounts and other relevant records have not been maintained by the University in so far as it appears from our examination of such books.	University is maintaining all the relevant records now.

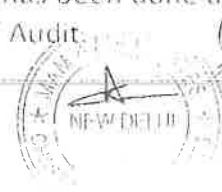
A. Nonfurnishing of important records/information

The University failed to furnish the following important information/records to enable us to form an opinion on the accounts:

(a)	Schedule of Corpus fund has not been attached with the Balance Sheet. No record related to investment of fund and interest received, such as bank statements or interest certificate were furnished to audit.	At present, the schedule of Corpus fund is being prepared and investment register are being maintained and interest certificates from banks obtained regularly.
(b)	Details of Student Funds such as receipt and payment vouchers, bank statements and related files for opening balance of Rs. 81.25 lakh, funds received Rs. 216.66 lakh during the year, interest received amounting to Rs. 2.09 lakh and expenditure incurred amounting to Rs. 159.86 lakh have not been furnished.	All Record is available in the tally system of the University.



(c)	Receipt and payment vouchers, bank statements and the related files in respect of 'SecurityDeposit' have not been furnished.	The University is following the suggestions of the Audit party, However, since 2016, no security deposit is being obtained from the students.
(d)	Receipt and payment vouchers and the related files in respect of 'Innovation Project Funds' have not been furnished.	All Record is available in the tally system of the University.
(e)	Receipt and payment vouchers and the related files in respect of 'Consultancy Project Payments' have not been furnished.	All Record is available in the tally system of the University.
(f)	Receipt and payment vouchers and the related files in respect of ' Sponsored Projects Funds' were not furnished to Audit	All Record is available in the tally system of the University.
(g)	Neither Fixed Asset Register has been prepared nor has physical verification of fixed assets been carried out during 2010-11. As a result, it was not possible for audit to verify the authenticity and valuation of fixed assets reflected in the financial statements.	Non consumables registers showing the fixed assets of the University were maintained by the concerned departments and store of DTU. However, the separate list of the fixed assets is being shown in the balance sheet and separate schedule no.4 is also being prepared every year.
(h)	University is paying property tax on the various buildings and properties transferred from Delhi College of Engineering, but these buildings and properties were not shown as fixed assets in the Balance Sheet. The value of such properties has also not been furnished to Audit.	Now all the fixed assets are being shown in the Balance sheet as per the observation Audit.
(i)	Investment Files, register, investment certificates and confirmation from the bank have not been furnished	Separate register for investment is being maintained now and investment certificate and confirmation from bank are being obtained regularly.
(j)	Fee structure and details of fees from students such as number of students, stream-wise, year-wise and student-wise fees received along with the receipt vouchers were not furnished.	The required information is now being provided to AGCR Audit and ELFA every year during their audit of the University.
(k)	Receipt vouchers, related files and bank statements for the various General Receipts' have not been furnished.	All Record is available in the tally system of the University.
(l)	Files and vouchers in respect of expenditure on pay and allowances have not been furnished.	All Record is available in the tally system of the University.
(m)	Files and vouchers in respect of Administrative Expenses have not been furnished.	All Record is available in the tally system of the University.
(n)	Related files and payment vouchers in respect of 'Honorarium and TA to Guest Lecturers and Members', 'Installation and AMC of Solar light and water heater' and 'Payment on Seminars, conferences, workshops' have not been furnished.	All Record is available in the tally system of the University.
(o)	The University has not prepared Significant Accounting Policies and Notes to Accounts forming part of financial statements. Hence, the audit could not verify the basis of	It has been done as per the observation of Audit.



	preparation of accounts such as Accrual basis, Revenue Recognition, Valuation of Investment, Fixed Assets, Depreciation on Fixed Assets, Accounting of Earnmarked Funds and Endowment Funds, Accounting of Grants, Retirement benefits and application of Accounting Standards.	
(p)	Remuneration for coaching / part time / evening classes Rs. 79.82 lakh includes Rs. 13.97 lakh paid as remuneration for the year 2009-10. As the University had not prepared Significant Accounting policies regarding basis of preparation of Accounts i.e. on cash or accrual basis, audit could not form an opinion regarding the Remuneration for coaching / part time / evening classes amounting to Rs. 79.82 lakh.	It has been done as per the observation of Audit.
(q)	Schedule for depreciation (Schedule A - Nil) has not been attached in the Balance Sheet. Depreciation had been charged during 2009-10, but no depreciation had been charged during 2010-11. The DTU changed the Accounting treatment of depreciation during 2010- 11, but in the absence of accounting policy regarding depreciation, the audit could not form an opinion on the same.	It has been done as per the observation of Audit.
(r)	During scrutiny of the basic records of DTU for the year 2010-11, the following further discrepancies were found: Payment vouchers were not serially numbered. Voucher numbers mentioned in the ledger do not match with the actual vouchers. iii. All the payment vouchers as mentioned in the ledger were not furnished to audit. The receipt vouchers and journal vouchers were not furnished to audit.	It is being maintained as per the observation of Audit now.

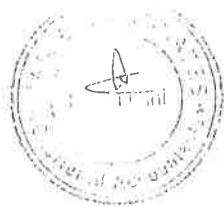
B. BALANCESHEET

SOURCESOFFUNDS

I. UniversityCapital(Schedule-A) NIL.

The University has shown Excess of Income over Expenditure amounting to Rs. 9.27 crore, as a separate head 'Income and Expenditure Account' instead of transferring the same to Corpus/ Capital Fund as per Uniform Format of accounts for Autonomous Bodies prescribed by the Ministry of Finance. This has resulted in understatement of Corpus Fund / Capital Fund and overstatement of 'Income and Expenditure Account' by Rs. 9.27 crore.	The balance sheet is now being prepared as per the unified format of accounts for Autonomous bodies prescribed by the Ministry of Finance and the sum of Rs.9.27 Crore which were in excess of income over expenditure were adjusted while preparing the proposal of grant for the next Financial year and university received the grant for the next FY after adjusting excess income over expenditure.
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-9-



APPLICATION OFFUNDS

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II. Fixed Assets (Schedule F) -Rs.7.10crore.

<p>Fixed Assets amounting to Rs. 8.49 crore purchased during 2010-11 have not been capitalized and shown as expenditure. This has resulted in understatement of Fixed Assets and overstatement of Expenditure by Rs.8.49 crore and understatement of depreciation (amount unascertained), consequently, Excess of Income over Expenditure by Rs. 8.49 crore has been understated.</p>	<p>The fixed assets which are now being purchased out of grant is treated as Capital Expenditure.</p>
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C. INCOME AND EXPENDITURE ACCOUNT EXPENDITURE

III- Book Bank and Library (Schedule-41)-Rs.75.01lakh

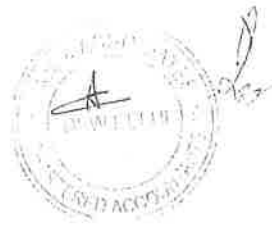
<p>The above includes Rs. 5.80 lakh and Rs. 21.57 lakh paid to Balani InfoTech Pvt. Ltd. And Registrar UT, Delhi respectively, for the subscription of online resources for the period 01.04.2011 to 31.12.2011. This had resulted in overstatement of 'expenditure' and understatement of prepaid expenses by Rs.27.37 lakh.</p>	<p>The observation of Audit considered and taken on record for future compliance.</p>
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IV. Maintenance of Building (Schedule 45) -Rs.5.13crore.

<p>The property tax payable for the previous years' amounting to Rs. 44.75 lakh had not been shown as Liability. This had resulted in understatement of 'Expenditure' and understatement of 'Current Liability' by Rs. 44.75 lakh and consequently overstatement of Excess of Income over Expenditure by Rs. 44.75 lakh.</p>	<p>The observation of Audit considered and taken on record for future compliance.</p>
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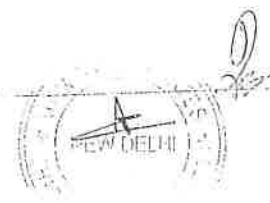
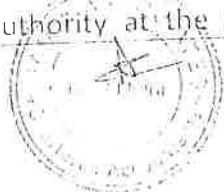
D. GENERAL

<p>v Certificate to the effect that no loss of cash/property due to theft, fire and embezzlement occurred during the period under audit, has not been furnished by the University.</p>	<p>Now the University furnished the same to Audit every year regularly.</p>
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Annexure I

1	<p>Adequacy of Internal Audit System Delhi Technological University did not have an Internal Audit wing. Internal audit for the year 2010-11 has not been conducted. However, the financial statements were audited by a firm of Chartered Accountants but the file related to its appointment was not furnished to audit.</p>	<p>The internal Audit system is adequate and commensurate with the size and nature of activities of the institute and internal Audit of the University is being done by Dte. of Audit, Govt. of NCT of Delhi and CAG regularly.</p>
2	<p>Adequacy of Internal Control System Based on our audit observations and review of the system, the Internal Control system of the University was not commensurate with its size and was not operating effectively. We noted that:</p> <ol style="list-style-type: none"> a. The University does not have an efficient system of internal control for accuracy and promptness of financial reporting. The financial statements for the year 2010-11 were submitted to the Office of Comptroller and Auditor General of India in June 2019. The timely submission of Audited Accounts of the University to Delhi Legislative Assembly would have allowed the government a better understanding of the state of the University and effective control over the functioning of the University. b. University has not taken proper and sufficient care for the maintenance of adequate accounting records for safeguarding the assets of the University and for preventing and detecting fraud and other irregularities. c. As per section 19 of Delhi Technological University Act, 2009, the Court, the Board of Management, the Academic Council, the Finance Committee and the Planning Board should hold one, four, three, four and two meetings in a year respectively. However, the Court and the Planning Board did not hold any meeting and the Board of Management, the Academic Council and the Finance Committee held only two, one and two meetings respectively during 2010-11. d. Cash book is not signed by the concerned authority at the closing on 	<p>The internal Control system of the University is being strengthened and University is making all out efforts in this regard.</p> <p>As stated in the beginning of the reply of this para, the period under this audit is the time when DTU was established. Therefore, there were initial constraints with the University.</p> <p>The meetings of all statutory bodies as per section 19 of the Act are being held now days as per the observations of the Audit.</p>



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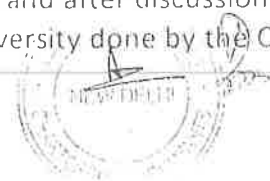
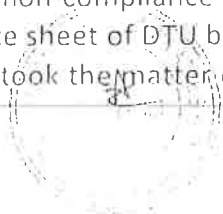
	daily basis as well as at the yearend i.e. 31 March 2011. The changes/rectifications were not authenticated by the concerned authority / officials. Certificate for physical verification of cash is not recorded by the officer.	
3	System of physical verification of fixed assets The University has not maintained fixed asset records/register for land, building, plant and machinery, capital work in progress (CWIP) and other assets indicating their location, cost, addition, deduction for each item of assets. There is no system to physically verify the fixed assets. The mapping of the Fixed Assets was not being done with respect to the Grant/Loan/Own funds from which University had created these assets. This increases the risks and chances of defalcation/fraud.	The physical verification of assets is being carried out at regular intervals now.
4	System of physical verification of inventory - There is no system of physical verification of inventory in University and in the absence of which, the physical existence of inventory and shortage/excess,if any, could not be verified in audit.	Physical verification of inventory/ consumables are being undertaken now.
5	Regularity in Payment of Statutory Dues: Documentary evidence for deposit of various deductions amounting to Rs. 2.89 crore (Schedule B) with the concerned authority had not been furnished to audit.	University regularly paying its all statutory dues to the concerned Authority

Note:

The General Audit of Delhi Technological University is being conducted since inception of the University i.e. 2009-10 by the Comptroller & Auditor General of India (CAG) and Dte. of Audit, Govt of NCT of Delhi every year in respect of functions and objectives of the University, utilization of resources, financial performance and Audit of records relating to procurement of Goods and Services Vouchers and scrutinize the record as per GFR, Receipt and Payment Rules, and various orders issued by the Govt. of India and Govt. of NCT of Delhi.

In all the Audit Reports of the CAG, a certificate has been given by the Audit Officer of CAG stating that the General Condition of the accounts of the University was found to be satisfactory to the extent the record produced to audit and subject to the observations made in the inspection report.

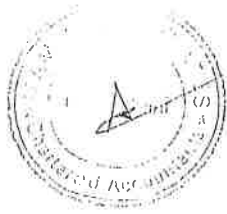
However, on 23.02.2018, a letter was received from the Accountant General Audit of Delhi stating therein the non-compliance of Section 35 of DTU Act with regard to Audit of annual accounts and balance sheet of DTU by CAG. On receipt of the letter and after discussion with the officer of CAG, DTU took the matter of getting the audit of the University done by the CAG from



its inception i.e. 2009-10 onwards. Approval of the Hon'ble LG was obtained for entrustment of this audit vide letter dated 22.05.2019 for the years 2009-10 to 2016-17 and vide letter dated 24.09.2019 for the years 2017-18 to 2020-21. Accordingly office of CAG was requested to conduct the audit of accounts and balance sheet of the University. The same was conducted by the CAG in the year 2019-20 up to financial year 2018-19.

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Since the records of FY 2010-11 is more than 10 years old and placed in the University in unarranged manner due to scarcity of space, further due to short duration of Audit period for the FY 2010-11 the requisite information sought by the Audit party not provided due non-traceable in the records. The University accounts transformed from Govt. Accounting to Commercial Accounting w.e.f. FY 2009-10, there are some information and reports/Certificates not obtained/ created due to unawareness.



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**DELHI TECHNOLOGICAL UNIVERSITY
SHAHBADDAULATPUR, BAWANA ROAD, DELHI-110042.**

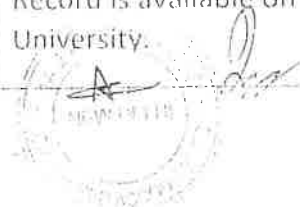
Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of Delhi Technological University for the year ended 31 March 2012.

i	We were not provided all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit as detailed in para "A". As sufficient appropriate audit evidence were not provided we were unable to form an audit opinion on these financial statements.	DTU was established in July 2009 and the period under audit is 2011-12. Since the University was newly established, there was lot of initial glitches and in accounts also there were multiple problems. It is a matter of satisfaction that now University is following all the norms and observations made by Audit. DTU made all possible efforts to provide available information and documents to the Audit party. However all the record available in the Tally system of the University and it can be shown to the audit team.
ii	The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report have not been prepared conforming to accepted principles and conventions.	The Audit observation has been complied with. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account are being prepared as per the MHRD format now.
iii	In our opinion proper books of accounts and other relevant records have not been maintained by the University in so far as it appears from our examination of such books.	University is maintaining all the relevant records now.

A. Nonfurnishing of important records/information

The University failed to furnish the following important information/records to enable us to form an opinion on the accounts:

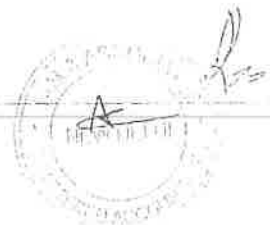
a	No record related to investment of fund and interest received in Corpus Fund, such as investment certificates, bank statements or interest certificate were furnished.	Separate register for investment is being maintained now and investment certificate and confirmation from bank are being obtained regularly.
b	Details of Student Funds such as receipt and payment vouchers, bank statements and related files for opening balance of Rs. 140.11 lakh, funds received during the year of Rs. 368.45 lakh, interest received amounting to Rs. 5.17 lakh and expenditure incurred amounting to Rs. 127.67 lakh have not been furnished.	Record is available on the tally system of the University.
c	Receipt and payment vouchers, year wise outstanding amounts, bank statements and the related files in respect of Security Deposit have not been furnished.	The University is following the suggestions of the Audit party, However, since 2016, no security deposit is being obtained from the students.
d	Receipt and payment vouchers and the related files in respect of Innovation Project Funds have not been furnished.	Record is available on the tally system of the University.



E	Receipt and payment vouchers and the related files in respect of Consultancy Project Payments have not been furnished.	Record is available on the tally system of the University.
F	Receipt and payment vouchers and the related files in respect of Sponsored Projects Funds were not furnished to Audit.	Record is available on the tally system of the University.
G	Details of funds received and expenditure incurred such as Receipt and payment vouchers and the related files in respect of Scholarship Fund were not furnished.	Record is available on the tally system of the University.
H	Files related to grant of Central Financial Assistance (CFA) of Rs. 81 lakh towards installation of 100 KWp at DTU for Off Grid Solar Applications under JNNSM from Ministry of New and Renewable Energy, bank statement, correspondence with the Ministry and completion status of the project have not been furnished.	Record is available on the tally system of the University.
I	Neither Fixed Asset Register has been prepared nor physical verification of fixed assets has been carried out during 2011-12. As a result, it has not been possible for audit to verify the authenticity and valuation of fixed assets reflected in the financial statements.	
J	University is paying property tax on the various buildings and properties transferred from Delhi College of Engineering, but these buildings and properties were not shown as fixed assets in the Balance Sheet. The details of such properties have also not been furnished.	Now all the fixed assets are being shown in the Balance sheet as per the observation Audit.
K	Investment file, register, investment certificates and confirmation from the bank have not been furnished.	Separate register for investment is being maintained now and investment certificate and confirmation from bank are being obtained regularly.
L	List of bank accounts along with the certificate that all bank accounts are included in the accounts, bank pass books, Bank Reconciliation Statements, closing balance certificate, confirmation of fixed deposits from bank and certificate of physical verification of cash have not been furnished.	Now at present the information and record are in maintained, certificates and confirmation from bank are being obtained.
M	Files in respect of TDS deduction, income on which TDS was deducted and claim of deduction in income tax return have not been furnished.	The income tax return of the University is regularly filed and TDS deducted claimed in the returns.
N	Records related to grants such as grant sanction letter, utilization certificate etc., have not been furnished.	Utilization Certificates of Grants have been furnished to Govt. of NCT of Delhi regularly while sending proposals of issue of next grants.
O	Fee structure and details of fees from students such as number of students, stream-wise, year-wise and student-wise fees received along with the receipt vouchers were not furnished.	The required information is now being provided to AGCR Audit and ELFA every year during their audit of the University.



P	Details of the property on which rent was received, bank statements & the receipts vouchers in respect of 'Rent and Incidental charges' have not been furnished.	Record is available on the tally system of the University.
Q	Receipt vouchers, related files and the bank statements in respect of ' Miscellaneous receipts' have not been furnished.	Record is available on the tally system of the University.
R	Number of bank accounts, respective bank statements and interest certificate of Bank interest earned in DTU Receipts and Payments account have not been furnished.	Record is available on the tally system of the University.
S	Vouchers and the related files in respect of 'Knowledge Park' have not been furnished.	Record is available on the tally system of the University.
T	Vouchers and the related files in respect of expenditure on ' Edu-Satand Studio' have not been furnished.	Record is available on the tally system of the University.
U	Terms and conditions, eligibility criterion, files and records pertaining to Faculty Development Programme(Rs. 14.62 lakh), strengthening of Examination Cell (Rs. 50.87 lakh) and scholarship to PG and Research scholars (Rs. 369.67 lakh) under Educational facilities were not furnished.	Record is available on the tally system of the University.
V	Vouchers and the files for the payment of Pay and Allowances have not been furnished.	Record is available on the tally system of the University.
W	Vouchers and the files related to Administrative Expenses have not been furnished.	Record is available on the tally system of the University.
X	The payment vouchers and the related files in respect of Honorarium and TA to Guest Lecturers and Members (8.44 lakh), and payment on seminars, conferences, workshops (t 11.82 lakh) and payment to professionals 11.35 lakh) have not been furnished.	Record is available on the tally system of the University.
Y	The University has not prepared Significant Accounting Policies forming part of financial statements. Hence, the audit could not verify the basis of preparation of accounts such as Revenue Recognition, Valuation of Investment, Accounting of Earmarked Funds and Endowment Funds, Accounting of Grants, Retirement benefits and application of Accounting Standards.	It has been done as per the observation of Audit.
Z	During scrutiny of the basic records of DTU for the year 2011-12, the following further discrepancies were found: i) Payment vouchers were not serially numbered. ii) Voucher numbers mentioned in the ledger do not match with the actual vouchers iii) All the payment vouchers as mentioned in the ledger were not furnished to audit. iv) The receipt vouchers and journal voucher	It is being maintained as per the observation of Audit now.



	were not furnished to audit.	
v)	The Balance Sheet did not mention about the format in which the Accounts were prepared nor any information was furnished by the University.	

B. BALANCE SHEET SOURCES OF FUNDS

i	<p>Corpus Fund (Schedule K) - Rs.16.51 crore The University has shown Excess of Income over Expenditure amounting to Rs.11.22 crore, as a separate head 'Income and Expenditure Account' instead of transferring the same to Corpus/Capital Fund as per Uniform Format of accounts for Autonomous Bodies prescribed by the Ministry of Finance. This has resulted in understatement of Corpus Fund /Capital Fund and overstatement of Excess of Income and Expenditure Account by Rs.11.22 crore.</p>	Now the balance sheet is being prepared as per the unified format of accounts for Autonomous bodies prescribed by the Ministry of Finance and the sum of Rs.11.22 Crore which were in excess of income over expenditure were adjusted while preparing the proposal of grant for the next financial year and university received the grant for the next FY after adjusting excess income over expenditure.
ii	<p>Innovation Project Funds (Schedule G) - 24.00 lakh). As per the Fund Based Accounting, the excess expenditure from a specific fund should be shown as expenditure in Income and Expenditure Account. The expenditure of 24 lakh under the head Innovation Project Funds in excess of the funds available under the head has been shown as liability with negative sign. This has resulted in understatement of expenditure and Liability by 24 lakh. Consequently, Excess of Income over Expenditure was overstated to the same extent.</p>	
iii	The University has not made provision for Defined Employees Benefit Plans (Leave encashment, Gratuity and Pension) in contravention of Accounting Standard 15 and Uniform format of accounts for 'Autonomous Bodies' prescribed by the Ministry of Finance.	The University has now provisioned the amount of Gratuity, Leave encashment etc. w.e.l. FY 2020-21
iv	<p>APPLICATION OF FUNDS Fixed Assets (Schedule F) --Rs. 15.20 crore Fixed Assets amounting to Rs. 4.36 crore purchased during the year 2011-12 have not been capitalised and shown as expenditure. This has resulted in understatement of Fixed Assets and overstatement of Expenditure by Rs. 4.36 crore and understatement of depreciation (amount unascertained,) consequently, Excess of Income over Expenditure by Rs. 4.36 crore has been</p>	The fixed assets which are now being purchased out of grant is treated as Capital Expenditure.



<p>understated. The university is not charging depreciation on Fixed Assets in contravention of Accounting Standard 6 and Uniform format of accounts for Autonomous Bodies.</p>	<p>Now at present University is charging depreciation on Fixed Assets</p>
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C. INCOME AND EXPENDITURE ACCOUNT EXPENDITURE

<p>V</p>	<p>Stores and Materials (Schedule-54) - Rs.1.66crore The above schedule includes expenditure on 'Furniture and Stores for Labs/Library etc.' amounting to Rs.29.39 lakh and expenditure on 'Consumable Stores for Labs, Library etc.' of Rs.128.71 lakh. However, as per ledger, the expenditure under the head 'Furniture and Stores for Labs/Library etc.' was Rs.128.71 lakh and under the head 'Consumable Stores for Labs, Library etc.' was Rs.29.39 lakh. This has resulted in understatement of 'Furniture and Stores for Labs/Library etc.' and overstatement of 'Consumable Stores for Labs, Library etc.' by Rs.99.32 lakh.</p>	<p>The observation of Audit considered and taken on record for future compliance.</p>
<p>VI</p>	<p>Advances amounting Rs. 49.83 lakh given during the year 2009-10 to 2011-12 were shown as Expenditure. This has resulted in understatement of 'Current Assets, Loans, Advances etc.' and overstatement of 'Expenditure' by 49.83 lakh. Consequently, the Excess of Income over Expenditure was understated to the same extent.</p>	<p>The observation of Audit considered and taken on record for future compliance.</p>

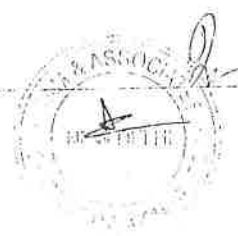
D. GENERAL

<p>VII</p>	<p>Certificate to the effect that no loss of cash/property due to theft, fire and embezzlement occurred during the period under audit, has not been furnished by the University.</p>	<p>Now the University furnished the same to Audit every year regularly.</p>
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Annexure I

<p>I</p>	<p>Adequacy of Internal Audit System University did not have an Internal Audit wing. Internal audit for the year 2011-12 has not been conducted. However, the financial statements were audited by a firm of Chartered Accountants. Thus, internal audit system was not adequate.</p>	<p>The internal Audit system is adequate and commensurate with the size and nature of activities of the institute and internal Audit of the University is being done by Dte. of Audit, Govt. of NCT of Delhi and CAG regularly.</p>
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2	<p>Adequacy of Internal Control System Based on our audit observations and review of the system, the Internal Control system of the University was not commensurate with its size and was not operating effectively. We noted that:</p> <p>a. The University does not have an efficient system of internal control for accuracy and promptness of financial reporting. The financial Statements for the year 2011-12 were submitted to the Office of Comptroller and Auditor General of India in June 2019. The timely submission of Audited Accounts of the University to Delhi Legislative Assembly would have allowed the government a better understanding of the state of affairs of the University and effective control over its functioning.</p> <p>b. University has not taken proper and sufficient care for the maintenance of adequate accounting records for safeguarding the assets of the University and for preventing and detecting fraud and other irregularities.</p> <p>c. As per section 19 of Delhi Technological University Act, 2009, the Court, the Board of Management, the Academic Council, the Finance Committee and the Planning Board should hold one, four, three, four and two meetings in a year respectively. However, the Court and the Planning Board did not hold any meeting and the Board of Management, the Academic Council and the Finance Committee held only two meetings each during 2011-12.</p> <p>d. Cash book was not signed by the concerned authority at the closing on daily basis as well as at the year-end i.e. 31 March 2012. The changes/rectifications were not authenticated by the concerned authority / officials. Certificate for physical verification of cash is not recorded by the officer.</p>	<p>The internal Control system of the University is being strengthened and University is making all out efforts in this regard.</p> <p>As stated in the beginning of the reply of this para, the period under this audit is the time when DTU was established. Therefore, there were initial constraints with the University.</p> <p>The meetings of all statutory bodies as per section 19 of the Act are being held now days as per the observations of the Audit.</p>
3	<p>System of physical verification of fixed assets The University had not maintained fixed asset records/register for land, building, plant and machinery, capital work in progress (CWIP) and other assets indicating their location, cost,</p>	<p>The physical verification of assets is being carried out at regular intervals now.</p>



	addition, deduction for each item of assets. There was no system to physically verify the fixed assets. The mapping of the Fixed Assets was not being done with respect to the Grant/Loan/Own funds from which University had created these assets. This increases the risks and chances of defalcation/fraud.	
4	System of physical verification of inventory There was no system of physical verification of inventory in University and in the absence of which, the physical existence of inventory and shortage/excess, if any, could not be verified in audit.	Physical verification of inventory/ consumables are being undertaken now.
5	Regularity in Payment of Statutory Dues Documentary evidence for deposit of various deductions amounting to Rs. 6.65 lakh with the concerned authority has not been furnished to audit.	University regularly paying its all statutory dues to the concerned Authority

Note:

The General Audit of Delhi Technological University is being conducted since inception of the University i.e. 2009-10 by the Comptroller & Auditor General of India (CAG) and Dte. of Audit, Govt of NCT of Delhi every year in respect of functions and objectives of the University, utilization of resources, financial performance and Audit of records relating to procurement of Goods and Services Vouchers and scrutinize the record as per GFR, Receipt and Payment Rules, and various orders issued by the Govt. of India and Govt. of NCT of Delhi.

In all the Audit Reports of the CAG, a certificate has been given by the Audit Officer of CAG stating that the General Condition of the accounts of the University was found to be satisfactory to the extent the record produced to audit and subject to the observations made in the inspection report.

However, on 23.02.2018, a letter was received from the Accountant General Audit of Delhi stating therein the non-compliance of Section 35 of DTU Act with regard to Audit of annual accounts and balance sheet of DTU by CAG. On receipt of the letter and after discussion with the officer of CAG, DTU took the matter of getting the audit of the University done by the CAG from its inception i.e. 2009-10 onwards. Approval of the Hon'ble LG was obtained for entrustment of this audit vide letter dated 22.05.2019 for the years 2009-10 to 2016-17 and vide letter dated 24.09.2019 for the years 2017-18 to 2020-21. Accordingly office of CAG was requested to conduct the audit of accounts and balance sheet of the University. The same was conducted by the CAG in the year 2019-20 up to financial year 2018-19.

Since the records of FY 2011-12 is 10 years old and placed in the University in unarranged manner due to scarcity of space, further due to short duration of Audit period for the FY 2011-12 the requisite information sought by the Audit party not provided due non-traceable in the records. The University accounts transformed from Govt. Accounting to Commercial Accounting w.e.f. FY 2009-10, there are some information and reports/Certificates not obtained/ created due to unawareness.



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**DELHI TECHNOLOGICAL UNIVERSITY
SHAHBADDAULATPUR, BAWANA ROAD, DELHI-110042.**

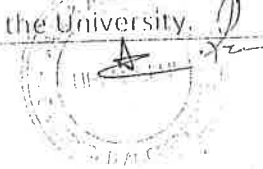
Separate Audit Report of The Comptroller and Auditor General of India on the Accounts of Delhi Technological University for the year ended 31 March 2013.

I	We were not provided all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit as detailed in para "A". As sufficient appropriate audit evidence were not provided we were unable to form an audit opinion on these financial statements.	DTU was established in July 2009 and the period under audit is 2009-10. Since the University was newly established, there was lot of initial glitches and in accounts also there were multiple problems. It is a matter of satisfaction that now University is following all the norms and observations made by Audit. DTU made all possible efforts to provide available information and documents to the Audit party. However all the record available in the Tally system of the University and it can be shown to the audit team.
II	The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report have not been prepared conforming to accepted principles and conventions.	The Audit observation has been complied with. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account are being prepared as per the MHRD format now.
III	In our opinion proper books of accounts and other relevant records have not been maintained by the University in so far as it appears from our examination of such books.	University is maintaining all the relevant records now.

A. Non furnishing of important records/information

The University failed to furnish the following important information/records to enable us to form an opinion on the accounts:

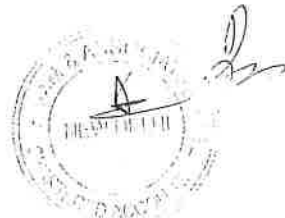
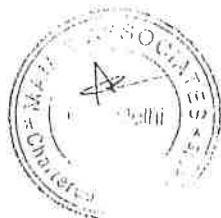
A	No record related to investment of fund and interest received in Corpus Fund, such as investment certificates, bank statements or interest certificate were furnished.	Separate register for investment is being maintained now and investment certificate and confirmation from bank are being obtained regularly.
B	Details of student funds such as receipt and payment vouchers, bank statements and related files for funds of Rs. 4.73 crore received during the year, interest amounting to Rs. 4.22 lakh received and expenditure amounting to Rs.1.77 crore incurred during the year have not been furnished.	Record is available on the tally system of the University.
C	Receipt and payment vouchers, year wise outstanding amount, bank statements and the related files in respect of ' Security Deposit' have not been furnished.	The University is following the suggestions of the Audit party, However, since 2016, no security deposit is being obtained from the students.
D	Receipt and payment vouchers and the related files in respect of Innovation Project Funds have not been	Record is available on the tally system of the University.



	furnished.	
E	Receipt and payment vouchers and the related files in respect of Consultancy Project Payments have not been furnished.	Record is available on the tally system of the University.
F	Receipt and payment vouchers and the concerned files in respect of Sponsored Projects Funds have not been furnished.	Record is available on the tally system of the University.
G	Details of funds received and expenditure incurred there against under Scholarship Fund such as receipt and payment vouchers and related files have not been furnished.	Record is available on the tally system of the University.
H	Neither Fixed Asset Register has been prepared nor physical verification of fixed assets has been carried out during 2012-13. Files relating to Fixed Assets purchased during the year have also not been furnished. As a result, it was not possible for audit to verify the authenticity and valuation of fixed assets reflected in the financial statements.	
I	University is paying property tax on the various buildings and properties transferred from Delhi College of Engineering, but these buildings and properties were not shown as fixed assets in the Balance Sheet. The value of such properties has also not been furnished.	Now all the fixed assets are being shown in the Balance sheet as per the observation Audit.
J	Land has not been included in Fixed Assets. The documents relating to land ownership have not been furnished.	
K	Investment file, register, investment certificates and confirmation from the bank have not been furnished.	Separate register for investment is being maintained now and investment certificate and confirmation from bank are being obtained regularly.
L	List of bank accounts along with the Bank Pass Books, Bank Reconciliation Statements, closing balance certificate, confirmation of fixed deposits from bank, interest earned and certificate of physical verification of cash have not been furnished.	Now at present the information and record are in maintained, certificates and confirmation from bank are being obtained.
M	Files related to TDS, income on which TDS was deducted and claim of deduction in income tax return have not been furnished.	The income tax return of the University is regularly filed and TDS deducted claimed in the returns.
N	Records related to grants such as grant sanction letter, utilization certificate etc., have not been furnished.	Utilization Certificates of Grants have been furnished to Govt. of NCT of Delhi regularly while sending proposals of issue of next grants.
O	Fee structure and details of fees from students such as number of students, stream-wise, year-wise and student-wise fee received along with receipt vouchers have not been furnished.	The required information is now being provided to AGCR Audit and ELFA every year during their audit of the University.
P	Details of the property on which rent is received, bank statements and the receipt vouchers in respect of	Record is available on the tally system of the University.



Q	'Rent and Incidental charges' have not been furnished. Receipt vouchers, related files and bank statements for the various Miscellaneous Receipts have not been furnished.	Record is available on the tally system of the University.
R	Number of bank accounts, respective bank statements and interest certificate from banks w.r.t bank interest have not been furnished.	Record is available on the tally system of the University.
S	Vouchers and related files in respect of expenditure on Book Bank and Library have not been furnished.	Record is available on the tally system of the University.
T	Vouchers and related files in respect of expenditure on Maintenance of Building have not been furnished.	Record is available on the tally system of the University.
U	Vouchers and related files in respect of expenditure on Faculty Development and Student Welfare Programme have not been furnished.	Record is available on the tally system of the University.
V	Vouchers and related files in respect of expenditure on Examination Cell have not been furnished.	Record is available on the tally system of the University.
W	Vouchers and related files in respect of expenditure on Scholarship, Stipend to PG and Research Scholars have not been furnished.	Record is available on the tally system of the University.
X	Vouchers and related files in respect of expenditure on Technical Education, EDU SAT Network and Knowledge Park have not been furnished.	Record is available on the tally system of the University.
Y	Vouchers and related files in respect of expenditure on Modernisation of Machinery, Equipment and Information Technology have not been furnished.	Record is available on the tally system of the University.
Z	Vouchers and related files in respect of expenditure on Direction and Administration have not been furnished.	Record is available on the tally system of the University.
A1	During scrutiny of the basic records of DTU for the year 2012-13, the following further discrepancies were found: I. Payment vouchers were not serially numbered. II. Voucher numbers mentioned in the ledger do not match with the actual vouchers. III. All the payment vouchers as mentioned in the ledger were not furnished to audit. IV. The receipt vouchers and journal vouchers were not furnished to audit. V. The Balance Sheet did not mention about the format in which the accounts were prepared nor any information was furnished by the University.	It is being maintained as per the observation of Audit now.

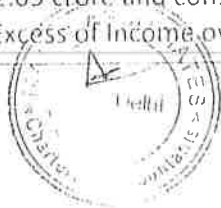


B. BALANCE SHEET SOURCES OF FUNDS

I	<p>Corpus Fund (Schedule K) –Rs. 27.96 crore The University has shown Excess of Income over Expenditure amounting to Rs. 9.88 crore as a separate head Income and Expenditure Account instead of transferring the same to Corpus/ Capital Fund as per Uniform format of accounts for Autonomous Bodies prescribed by the Ministry of Finance. This has resulted in understatement of Corpus Fund and overstatement of Excess of Income over Expenditure Account by 9.88 crore.</p>	<p>Now the balance sheet is being prepared as per the unified format of accounts for Autonomous bodies prescribed by the Ministry of Finance and the sum of Rs.9.88 Crore which were in excess of income over expenditure were adjusted while preparing the proposal of grant for the next Financial year and university received the grant for the next FY after adjusting excess income over expenditure.</p>
II	<p>Security Deposit (Schedule E) - Rs. 4.89 crore Above includes an amount of Rs. 29.90 lakh on account of interest received during the year on the investment made out of the fund instead of booking as income. This has resulted in understatement of 'Income' and overstatement of ' Security Deposit' by Rs. 29.90 lakh and consequently understatement of 'Excess of Income over Expenditure' by the same amount.</p>	<p>Presently DTU discontinue the receipt of Security deposit from Student since 2016 and after the refund of security balance amount will be included in the Income of the University.</p>
III	<p>Innovation Project Funds (Schedule G)- Rs. (48.60 lakh) As per the Fund Based Accounting, the excess expenditure from a specific fund should be shown as expenditure in 'Income and Expenditure' Account. The expenditure Rs. 48.60 lakh under the head 'Innovation Project Funds' in excess of the funds available under the head has been shown as liability with negative sign. This has resulted in understatement of 'Expenditure' and understatement of 'Liability' by Rs. 48.60 lakh. Consequently, Excess of Income over Expenditure was overstated to the same extent.</p>	
IV	<p>The University has not made provision for Defined Employees Benefit Plans (Leave encashment, Gratuity and Pension) in contravention of Accounting Standard 15 and Uniform format of accounts for Autonomous Bodies.</p>	<p>The University has now provisioned the amount of Gratuity, Leave encashment etc. w.e.f. FY 2020-21</p>

APPLICATION OF FUNDS

V	<p>Fixed Assets (Schedule F)- Rs. 25.73 crore Fixed Assets amounting to Rs. 2.05 crore, purchased during the year 2012-13 have not been capitalized and shown as expenditure. This has resulted in understatement of 'Fixed Assets' and overstatement of 'Expenditure' by Rs. 2.05 crore and consequently, understatement of 'Excess of Income over Expenditure'</p>	<p>The fixed assets which are now being purchased out of grant is treated as Capital Expenditure.</p>
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	<p>Rs. 2.05 crore. The University is not charging depreciation on Fixed Assets in contravention of Accounting Standard 6 and Uniform format of accounts for Autonomous Bodies.</p>	<p>Now at present University is charging depreciation on Fixed Assets</p>
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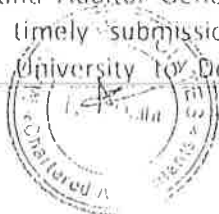
<p>VI</p>	<p>Investments (Schedule H) – Rs. 46.07 crore. As per Uniform format of Accounts for Autonomous Bodies, Deposit Accounts with Scheduled Banks and accrued interest is to be shown under 'Current Assets, Loans, Advances etc.' However, University had shown Fixed Deposits of Rs. 43.15 crore and Interest Accrued amounting to Rs. 2.92 crore as 'Investment' instead of 'Current Assets, Loans, Advances, etc.. This has resulted in understatement of 'Current Assets, Loans, Advance, etc.' and overstatement of 'Investment' by 46.07 crore.</p>	<p>The observation of Audit considered and taken on record for future compliance.</p>
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C INCOME AND EXPENDITURE ACCOUNT EXPENDITURE

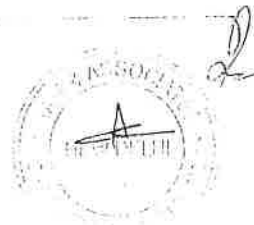
<p>VII</p>	<p>As per Uniform format of accounts for the Autonomous Bodies, the advances to suppliers/contractors for capital works or prepayments should be shown against 'Current Assets, Loans, Advances etc.' under sub-head Advances and other amount recoverable in cash or in kind or for value to be received. The University has given advance amounting Rs. 26.94 lakh during the year 2012-13 and shown the same as expenditure in the Income and Expenditure Account. This has resulted in understatement of 'Current Assets, Loans, Advances etc.' and overstatement of 'Expenditure' by Rs. 26.94 lakh. Consequently, the Excess of Income over Expenditure was understated to the same extent.</p>	<p>The observation of Audit considered and taken on record for future compliance.</p>
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Annexure I

<p>1.</p>	<p>Adequacy of Internal Audit System University did not have an Internal Audit wing of its own. However, the financial statements were audited by a firm of Chartered Accountants. As such internal audit system in the University was inadequate.</p>	<p>The internal Audit system is adequate and commensurate with the size and nature of activities of the institute and internal Audit of the University is being done by Dte. of Audit, Govt. of NCT of Delhi and CAG regularly.</p>
<p>2.</p>	<p>Adequacy of Internal Control System Based on our audit observations and review of the system, the Internal Control System of the University was neither commensurate with its size nor operating effectively. We noted that: (i) The University did not have an efficient system of internal control for accuracy and promptness of financial reporting. The financial Statements for the year 2012-13 were submitted to the office of the Comptroller and Auditor General of India in June 2019. The timely submission of Audited Accounts of the University to Delhi Legislative</p>	<p>The internal Control system of the University is being strengthened and University is making all out efforts in this regard. As stated in the beginning of the reply of this para, the period under this audit is the time when DTU was established. Therefore, there were initial constraints with the University. The meetings of all statutory bodies as</p>



	<p>Assembly would have allowed the Government a better understanding of the state of affairs of the University and effective control over its functioning.</p> <p>(ii) University had not taken proper and sufficient care for the maintenance of adequate accounting records for safeguarding the assets of the University and for preventing and detecting fraud and other irregularities.</p> <p>(iii) As per Section 19 of Delhi Technological University Act, 2009, the Court, the Board of Management, the Academic Council, the Finance Committee and the Planning Board should hold one, four, three, four and two meetings in a year respectively. However, the Court and the Planning Board did not hold any meeting and the Board of Management, the Academic Council and the Finance Committee held only three, one and three meetings respectively during 2012-13.</p> <p>(iv) Cash book was not signed by the competent authority at the closing on daily basis as well as at the year end i.e 31 March 2013. The changes/rectifications were not authenticated by the competent authority/ officials. Certificate for physical verification of cash was not recorded by the officer.</p>	<p>per section 19 of the Act are being held now days as per the observations of the Audit.</p>
3	<p>System of physical verification of fixed assets The University had not maintained Fixed Asset Records/Register for land, building, plant and machinery, capital work in progress (CWIP) and other assets indicating their location, cost, addition, deduction for each item of assets. There was no system to physically verify the fixed assets. The mapping of the Fixed Assets was not being done with respect to the Grant/Loan/Own funds from which University had created these assets. This increases the risks and chances of defalcation/fraud</p>	<p>The physical verification of assets is being carried out at regular intervals now.</p>
4	<p>System of physical verification of inventory There was no system of physical verification of inventory in the University, In the absence of which, the physical existence of inventory and shortage/excess if any could not be verified in audit.</p>	<p>Physical verification of inventory/ consumables are being undertaken now.</p>
5	<p>Regularity in Payment of Statutory Dues Documentary evidence for deposit of various deductions amounting to Rs.7.75 lakh with the concerned authority has not been furnished to Audit</p>	<p>University regularly paying its all statutory dues to the concerned Authority</p>



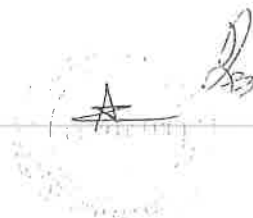
Note:

The General Audit of Delhi Technological University is being conducted since inception of the University i.e. 2009-10 by the Comptroller & Auditor General of India (CAG) and Dte. of Audit, Govt of NCT of Delhi every year in respect of functions and objectives of the University, utilization of resources, financial performance and Audit of records relating to procurement of Goods and Services Vouchers and scrutinize the record as per GFR, Receipt and Payment Rules, and various orders issued by the Govt. of India and Govt. of NCT of Delhi.

In all the Audit Reports of the CAG, a certificate has been given by the Audit Officer of CAG stating that the General Condition of the accounts of the University was found to be satisfactory to the extent the record produced to audit and subject to the observations made in the inspection report.

However, on 23.02.2018, a letter was received from the Accountant General Audit of Delhi stating therein the non-compliance of Section 35 of DTU Act with regard to Audit of annual accounts and balance sheet of DTU by CAG. On receipt of the letter and after discussion with the officer of CAG, DTU took the matter of getting the audit of the University done by the CAG from its inception i.e. 2009-10 onwards. Approval of the Hon'ble LG was obtained for entrustment of this audit vide letter dated 22.05.2019 for the years 2009-10 to 2016-17 and vide letter dated 24.09.2019 for the years 2017-18 to 2020-21. Accordingly office of CAG was requested to conduct the audit of accounts and balance sheet of the University. The same was conducted by the CAG in the year 2019-20 up to financial year 2018-19.

Since the records of FY 2012-13 is more than 9 years old and shifted many time from one place to another place in the University in unarranged manner due to scarcity of space, further due to short duration of Audit period for the FY 2012-13 the requisite information sought by the Audit party not provided due non-traceable in the records. The University accounts transformed from Govt. Accounting to Commercial Accounting w.e.f. FY 2009-10, there are some information and reports/Certificates not obtained/ created due to unawareness.



DELHI TECHNOLOGICAL UNIVERSITY
SHAHBADDAULATPUR, BAWANA ROAD, DELHI-110042.

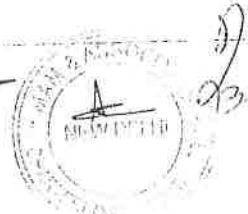
Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of
 Delhi Technological University for the year ended 31 March 2014

I	We were not provided all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit as detailed in para "A". As sufficient appropriate audit evidence were not provided we were unable to form an audit opinion on these financial statements.	DTU was established in July 2009 and the period under audit is 2013-14. Since the University was newly established, there was lot of initial glitches and in accounts also there were multiple problems. It is a matter of satisfaction that now University is following all the norms and observations made by Audit. DTU made all possible efforts to provide available information and documents to the Audit party. However all the record available in the Tally system of the University and it can be shown to the audit team.
II	The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report have not been prepared conforming to accepted principles and conventions.	The Audit observation has been complied with. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account are being prepared as per the MIIRD format now.
III	In our opinion proper books of accounts and other relevant records have not been maintained by the University in so far as it appears from our examination of such books.	University is maintaining all the relevant records now.

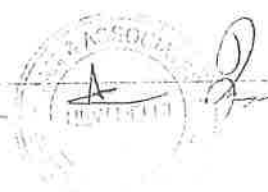
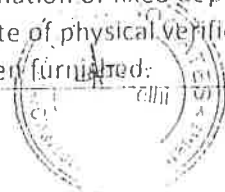
A. Non furnishing of important records/information

The University failed to furnish the following important information/records to enable us to form an opinion on the accounts:

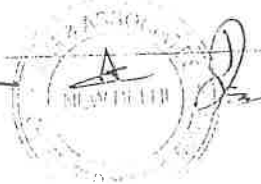
A	No record related to investment of Corpus fund and interest received, such as investment certificates, bank statements or interest certificate have been furnished.	Separate register for investment is being maintained now and investment certificate and confirmation from bank are being obtained regularly.
B	Details of Student Funds such as receipt vouchers, bank statements related to funds of Rs. 6.17 crore and expenditure incurred amounting to Rs. 3.88 crore have not been furnished.	Record is available on the tally system of the University.
C	Receipt and payment vouchers, year wise outstanding amount, bank statements and the related files in respect of Security Deposit have not been furnished.	The University is following the suggestions of the Audit party, However, since 2016, no security deposit is being obtained from the students.
D	Receipt and payment vouchers and the related files in respect of Innovation Project Fundshave not been furnished.	Record is available on the tally system of the University.



E	Receipt and payment vouchers and the related files in respect of Consultancy Project Payments have not been furnished.	Record is available on the tally system of the University.
F	Receipt and payment vouchers and the related files in respect of Sponsored Projects Funds have not been furnished.	Record is available on the tally system of the University.
G	Details of funds received and expenditure incurred there against, receipt and payment vouchers and related files under Scholarship Fund have not been furnished.	Record is available on the tally system of the University.
H	Details of fund received and expenditure incurred, receipt and payment vouchers and the related files in respect of AICTE Scholarship Fund have not been furnished.	Record is available on the tally system of the University.
I	Receipt and payment vouchers and the related files in respect of TEQUIP-II fund have not been furnished.	Record is available on the tally system of the University.
J	Receipt and payment vouchers and the related files in respect of UGC Grant have not been furnished.	Record is available on the tally system of the University.
K	Neither Fixed Asset Register has been prepared nor physical verification of fixed assets has been carried out during 2013-14. Files related to fixed assets purchased during the year has also not been furnished. As a result, it has not been possible for audit to verify the authenticity and valuation of fixed assets reflected in the financial statements.	
L	University is paying property tax on the various buildings and properties transferred from Delhi College of Engineering, but these buildings and properties were not shown as fixed assets in the Balance Sheet. The value of such properties has also not been furnished to Audit.	Now all the fixed assets are being shown in the Balance sheet as per the observation Audit.
M	Land has not been included in Fixed Assets. The documents relating to land ownership have not been furnished.	
N	Investment file, register, investment certificates and confirmation from bank have not been furnished.	Separate register for investment is being maintained now and investment certificate and confirmation from bank are being obtained regularly.
O	List of Bank accounts along with the certificate that all bank accounts are included in the accounts, bank pass books, Bank Reconciliation Statements, closing balance certificate, confirmation of fixed deposits from bank and certificate of physical verification of cash, have not been furnished.	Now at present the information and record are maintained, certificates and confirmation from bank are being obtained.



P	Files related to TDS, income on which TDS was deducted and claim of deduction in income tax return have not been furnished.	The income tax return of the University is regularly filed and TDS deducted claimed in the returns.
Q	Records related to grants such as grant sanction letter, utilization certificate etc., have not been furnished.	Utilization Certificates of Grants have been furnished to Govt. of NCT of Delhi regularly while sending proposals of issue of next grants.
R	Fee structure and details of fees from students such as number of students, stream wise, year wise and student wise fees received along with receipt vouchers were not furnished.	The required information is now being provided to AGCR Audit and ELFA every year during their audit of the University.
S	Details of the property on which rent was received, bank statements and the receipt vouchers in respect of 'Rent and Incidental charges' have not been furnished.	Record is available on the tally system of the University.
T	Receipt vouchers related files and the bank statements for the various Miscellaneous Receipts have not been furnished.	Record is available on the tally system of the University.
U	Number of bank accounts, respective bank statements and interest certificate w.r.t bank interest from banks have not been furnished.	Record is available on the tally system of the University.
V	Vouchers and related files in respect of expenditure on 'Book Bank and Library' have not been furnished.	Record is available on the tally system of the University.
W	Payment vouchers and related files in respect of Horticulture work (Rs. 28.01 lakh) and Maintenance of Building (Electrical) Rs. 97.47 lakh) have not been furnished.	Record is available on the tally system of the University.
X	Vouchers and related files in respect of expenditure on Faculty Development and Student Welfare Programme have not been furnished.	Record is available on the tally system of the University.
Y	Related files and vouchers in respect of expenditure on Examination Cell have not been furnished.	Record is available on the tally system of the University.
Z	Related files and payment vouchers in respect of expenditure on Scholarship, Stipend to PG and Research Scholars have not been furnished.	Record is available on the tally system of the University.
AA	Related files and payment vouchers in respect of expenditure on Technical Education, EDUSAT Network and Knowledge Park have not been furnished.	Record is available on the tally system of the University.
BB	Related files and payment vouchers in respect of expenditure on Modernisation of Machinery, Equipment and Information	Record is available on the tally system of the University.

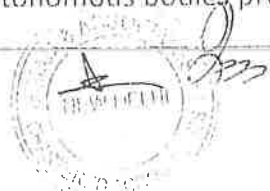


	Technology such as AMC of Electronics and ITEquipment, Internet Expenses, Purchase of Computers and software, Furniture, stores forLabs and Library, Cost of repair and spare parts for machinery and non-consumable storesforlabsandlibrary have not been furnished.	
CC	Files related to expenditure on Salaries to staff, LTC expenses, Other Allowance TA(DTE/FTE),Overtime Allowance, Leave Salary and Pension Contribution, Honorariumand TA to Guest Lecturers and members, Payment on Seminars, conferences, workshops, Remuneration for Coaching/part time/evening classes, Advertising and Publicity, AMC ofoffice equipment, Conveyance to staff, Purchase of office equipment,Outsourcing ofAttendants/Computer operators, Telephone charges, Office furniture, Office store and Leave encashment (LTC) have not been furnished.	Record is available on the tally system of the University.
DD	During scrutiny of the basic records of DTU for the year 2013-14, the following furtherdiscrepancieswerefound: i) Payment vouchers were not serially numbered. ii) Voucher numbers mentioned in the ledger do not match with the actual vouchers. All the payment vouchers as mentioned in the ledger were not furnished to audit. iii) The receipt vouchers and journal voucher were not furnished to audit. iv) The Balance Sheet did not mention about the format in which the accounts were prepared nor any information was furnished by the University.	It is being maintained as per the observation of Audit now.

B. BALANCESHEET

SOURCESOFFUNDS

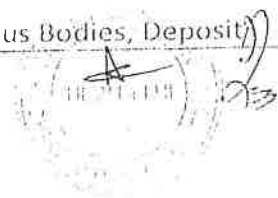
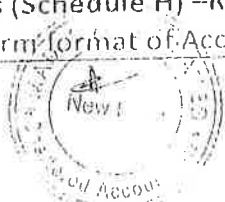
1	Corpus Fund (Schedule 66) –Rs. 30.27 crore The University has shown Excess of Income over Expenditure amounting to Rs. 32.69 crore as a separate head/Income and Expenditure Account	Now the balance sheet is being prepared as per the unified format of accounts for Autonomous bodies prescribed by the
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	instead of transferring the same to Corpus/ Capital Fund as per Uniform format of accounts for Autonomous Bodies prescribed by the Ministry of Finance. This has resulted in understatement of Corpus Fund and overstatement of Excess of Income over Expenditure Account by Rs. 32.69 crore.	Ministry of Finance and the sum of Rs.32.69 Crore which were in excess of income over expenditure were adjusted while preparing the proposal of grant for the next Financial year and university received the grant for the next FY after adjusting excess income over expenditure.
ii	Innovation Project Funds (Schedule G)- Rs. 37.95 lakh As per the Fund Based Accounting, the excess expenditure from a specific fund should be shown as expenditure in 'Income and Expenditure' Account. The expenditure Rs. 37.95 lakh under the head 'Innovation Project Funds' in excess of the funds available under the head has been shown as liability with negative sign. This has resulted in understatement of 'Expenditure' and understatement of 'Liability' by Rs. 37.95 lakh. Consequently, Excess of Income over Expenditure was overstated to the same extent.	
iii	The University has not made provision for Defined Employees Benefit Plans (Leave encashment, Gratuity and Pension) in contravention of Accounting Standard 15 and Uniform format of accounts for Autonomous Bodies prescribed by the Ministry of Finance.	The University has now provisioned the amount of Gratuity, Leave encashment etc. w.e.f. FY 2020-21

APPLICATION OF FUNDS

IV	Fixed Assets (Schedule F) -Rs. 45.12 crore a. Fixed Assets amounting to Rs. 81.58 lakh, purchased during the year 2013-14 have not been capitalized and shown as expenditure. This has resulted in understatement of 'Fixed Assets' and overstatement of 'Expenditure' by Rs. 81.58 lakh and consequently, understatement of 'Excess of Income over Expenditure' by Rs. 81.58 lakh. b. The University is not charging depreciation on Fixed Assets in contravention of Accounting Standard 6 and Uniform format of accounts for Autonomous Bodies.	The fixed assets which are now being purchased out of grant is treated as Capital Expenditure. Now at present University is charging depreciation on Fixed Assets
V	Investments (Schedule H) -Rs. 68.96 crore As per Uniform format of Accounts for Autonomous Bodies, Deposit	The observation



126/c

Accounts with Scheduled Banks and Accrued Interest is to be shown under Current Assets, Loans, Advances etc. However, the University has shown Fixed Deposits and Interest Accrued thereon amounting to Rs. 68.96 crore as 'Investment' instead of 'Current Assets, Loans, Advances, etc.'. This has resulted in understatement of 'Current Assets, Loans, Advance, etc.' and overstatement of 'Investment' by Rs. 68.96 crore.

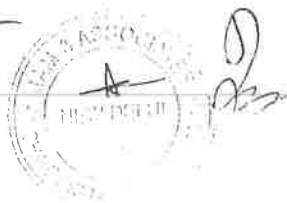
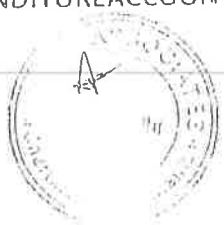
Audit considered and taken on record for future compliance.

VI The University had separate bank accounts for various funds shown on the Liability side of the Balance Sheet. However, the balance in each fund as on 31.3.2014 did not match with the balance shown in the bank account along with the fixed deposits made from the fund as shown in the table below:

The Bank reconciliation of each and every bank account are being done regularly and shown to Audit every year.

Name of the Fund	Balance in the fund as per the Liabilities shown in the Balance Sheet	Balance as per bank/FDR/Accrued Interest				Difference
		Bank Balance	Fixed Deposit	Accrued Interest	Total	
Corpus Fund	302730655	15098	258738329	41929820	300683247	(2047408)
Student Fund	102665893	1389940			1389940	(101275953)
Innovation Project Fund	(3795303)	4194998	4912000	140187	9247185	13042488
Consultancy Project payments	98967643	10627610	89700000	7674993	108002603	9034960
Sponsored Projects Funds	4107985	4592809			4592809	484824
Scholarship fund	2099511	594436			594436	(1505075)
AICTE Scholarship Fund	47515608	8166810	40000000	1530510	49697320	2181712

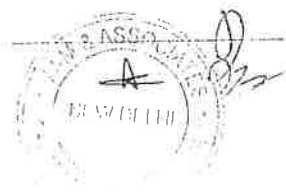
The above table shows that bank balance in Corpus Fund Account, Student Fund Account and Scholarship Fund Account was less than the balance in the Fund Account. On the other side the bank balance appearing in the Innovation Fund Account, Consultancy Project Payments, Sponsored Projects Funds and AICTE Scholarship Fund is more than the Fund Account. Huge difference in the bank balance and the Fund Account does not depict the correct picture of the fund and respective bank balance



<p>iii</p>	<p>As per Uniform format of accounts for the Autonomous Bodies, the advances to suppliers/contractors for capital works or prepayments should be shown against 'Current Assets, Loans, Advances etc.' under sub head Advances and other amount recoverable in cash or in kind or for value to be received. The University had given advance amounting Rs. 10.77 lakh during the year 2013-14 and shown the same as expenditure in the Income and Expenditure Account. This has resulted in understatement of 'Current Assets, Loans, Advances etc.' and overstatement of 'Expenditure' by Rs. 10.77 lakh. Consequently, Excess of Income over expenditure was understated to the same extent.</p>	<p>The observation of Audit considered and taken on record for future compliance.</p>
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Annexure I

<p>1</p>	<p>Adequacy of Internal Audit System University did not have an Internal Audit wing. However, the financial statements were audited by a firm of Chartered Accountants. As such Internal Audit system in the University was inadequate.</p>	<p>The internal Audit system is adequate and commensurate with the size and nature of activities of the institute and internal Audit of the University is being done by Dte. of Audit, Govt. of NCT of Delhi and CAG regularly.</p>
<p>2</p>	<p>Adequacy of Internal Control System Based on our audit observations and review of the system, the Internal Control system of the University was not commensurate with its size and was not operating effectively. We noted that:</p> <ul style="list-style-type: none"> a. The University did not have an efficient system of internal control for accuracy and promptness of financial reporting. The financial Statements for the year 2013-14 were submitted to the Office of Comptroller and Auditor General of India in June 2019. The timely submission of Audited Accounts of the University to Delhi Legislative Assembly would have allowed the government a better understanding of its state of affairs and effective control over the functioning of the University. b. University had not taken proper and sufficient care for the maintenance of adequate accounting records for safeguarding the assets of the University and for preventing and detecting fraud and other irregularities. c. As per Section 19 of Delhi Technological 	<p>The internal Control system of the University is being strengthened and University is making all out efforts in this regard.</p> <p>As stated in the beginning of the reply of this para, the period under this audit is the time when DTU was established. Therefore, there were initial constraints with the University.</p> <p>The meetings of all statutory bodies as per section 19 of the Act are being held now days as per the observations of the Audit.</p>



	<p>University Act, 2009, the Court, the Board of Management, the Finance Committee and the Planning Board should hold one, four, four and two meetings in a year respectively. However, the Court and the Planning Board did not hold any meeting and the Board of Management and the Finance Committee held only three and two meetings respectively during 2013-14 .</p> <p>d. Cash book was not signed by the competent authority at the closing on daily basis as well as at the yearend i.e. 31 March 2014. The changes/rectifications were not authenticated by the competent authority / officials. Certificate for physical verification of cash was not recorded by the officer.</p>	
3	<p>System of physical verification of fixed assets University had not maintained fixed asset records/register for land, building, plant and machinery, capital work in progress (CWIP) and other assets indicating their location, cost, addition, deduction for each item of assets. There was no system to physically verify the fixed assets. As such the physical verification of assets was not conducted during the year 2013-14. The mapping of the fixed assets was not being done with respect to the Grant/Loan/Own funds from which University had created these assets. This increases the risks and chances of defalcation/fraud.</p>	<p>The physical verification of assets is being carried out at regular intervals now.</p>
4	<p>System of physical verification of inventory There was no system of physical verification of inventory in University and as such physical verification of inventory was not conducted during the year 2013-14 and shortage/excess, if any, could not be verified in Audit.</p>	<p>Physical verification of inventory/ consumables are being undertaken now.</p>
5	<p>Regularity in Payment of Statutory Dues Documentary evidence for deposit of various deductions amounting tot 37.61 lakh with the concerned authority had not been furnished to Audit.</p>	<p>University regularly paying its all statutory dues to the concerned Authority</p>

Note:

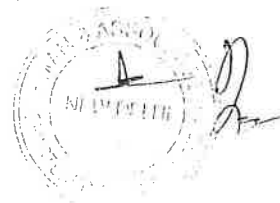
The General Audit of Delhi Technological University is being conducted since inception of the University i.e. 2009-10 by the Comptroller & Auditor General of India (CAG) and Dte. of Audit, Govt of NCT of Delhi every year in respect of functions and objectives of the University, utilization of resources, financial performance and Audit of records relating to procurement of Goods and Services Vouchers and scrutinize the record as per GFR, Receipt and Payment Rules, and various orders issued by the Govt. of India and Govt. of NCT of Delhi.

In all the Audit Reports of the CAG, a certificate has been given by the Audit Officer of CAG stating that the General Condition of the accounts of the University was found to be satisfactory to the

extent the record produced to audit and subject to the observations made in the inspection report.

However, on 23.02.2018, a letter was received from the Accountant General Audit of Delhi stating therein the non-compliance of Section 35 of DTU Act with regard to Audit of annual accounts and balance sheet of DTU by CAG. On receipt of the letter and after discussion with the officer of CAG, DTU took the matter of getting the audit of the University done by the CAG from its inception i.e. 2009-10 onwards. Approval of the Hon'ble LG was obtained for entrustment of this audit vide letter dated 22.05.2019 for the years 2009-10 to 2016-17 and vide letter dated 24.09.2019 for the years 2017-18 to 2020-21. Accordingly office of CAG was requested to conduct the audit of accounts and balance sheet of the University. The same was conducted by the CAG in the year 2019-20 up to financial year 2018-19.

Since the records of FY 2013-14 is more than 7 years old and shifted many time from one place to another place in the University in unarranged manner due to scarcity of space, further due to short duration of Audit period for the FY 2013-14 the requisite information sought by the Audit party not provided due non-traceable in the records. The University accounts transformed from Govt. Accounting to Commercial Accounting w.e.f. FY 2009-10, there are some information and reports/Certificates not obtained/ created due to unawareness.



DELHI TECHNOLOGICAL UNIVERSITY
SHAHBADDAULATPUR, BAWANA ROAD, DELHI-110042.

**Separate Audit Report of the Comptroller and Auditor General of India on the
Accounts of Delhi Technological University for the year ended 31 March 2015**

I	We were not provided all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit as detailed in para "A". As sufficient appropriate audit evidence were not provided we were unable to form an audit opinion on these financial statements.	DTU has made all possible efforts to the best to provide available information and documents to the Audit party.
II	The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report have not been prepared conforming to accepted principles and conventions.	The compliance of Audit observation has been made and now the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account are being prepared as per the MHRD format.
III	In our opinion proper books of accounts and other relevant records have not been maintained by the University in so far as it appears from our examination of such books.	Now the University maintained all the relevant records

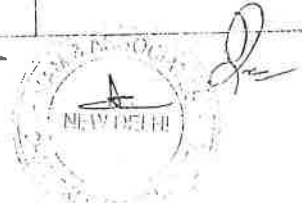
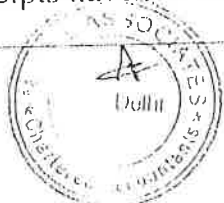
A. Non furnishing of important records/information

The University failed to furnish the following important information/records to enable us to form an opinion on the accounts:

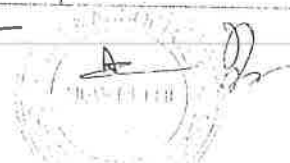
A	No record related to investment of fund and interest received in Corpus Fund, such as investment certificates, bank statements or interest certificate were furnished.	Now the separate register for investment is being maintained and investment certificate and confirmation from bank are being obtained.
B	Receipt and payment vouchers, year wise outstanding balances, bank statements and the related files in respect of Security Deposit have not been furnished.	Now we following the instructions of Audit party, However at present no security deposit is being obtained from the students since 2016
C	Receipt and payment vouchers and the related files in respect of Innovation Project Funds have not been furnished.	All Record is available on our tally system.
D	Receipt and payment vouchers and the related files in respect of Consultancy Project Payments have not been furnished.	All Record is available on our tally system.
E	Receipt and payment vouchers and the related files in respect of Sponsored Projects Funds have not been furnished.	All Record is available on our tally system.



F	Receipt vouchers, sanction of fund and bank statements in respect of Development Fund have not been furnished.	All Record is available on our tally system.
G	Details of fund received and expenditure incurred there against such as receipt and payment vouchers and the related files in respect of Scholarship Fund have not been furnished.	All Record is available on our tally system.
H	Details of fund received and expenditure incurred there against, related vouchers and files in respect of AICTE Scholarship Fund have not been furnished.	All Record is available on our tally system.
I	Neither Fixed Asset Register has been prepared nor has physical verification of fixed assets has been carried out during 2014-15. Files relating to Fixed Assets purchased during the year have also not been furnished. As a result, it was not possible for audit to verify the authenticity and valuation of fixed assets reflected in the financial statements.	
J	University is paying property tax on the various buildings and properties transferred from Delhi College of Engineering, but these buildings and properties were not shown as fixed assets in the Balance Sheet. The value of such properties have also not been furnished to Audit.	Now all the fixed assets are being shown in the Balance sheet as per the observation Audit.
K	Land has not been included in Fixed Assets. The documents relating to land ownership have not been furnished.	
L	Investment Files, register, investment certificates and confirmation from the bank have not been furnished.	Now at present the information and record are in maintained, certificates and confirmation from bank are being obtained.
M	Files related to TDS, income on which TDS was deducted and claim of deduction in income tax return have not been furnished.	The income tax return of the University is regularly filed and TDS deducted claimed in the returns.
N	Fee structure and details of fees from students such as number of students, stream-wise, year-wise and student-wise fees received along with the receipt vouchers have not been furnished.	The required information is now being provided to AGCR Audit and ELFA every year.
O	Details of the property on which rent is received, bank statements and receipt vouchers in respect of Rent and Incidental charges have not been furnished.	All Record is available on our tally system.
P	Receipt vouchers, bank statements and the related files in respect of various Miscellaneous receipts have not been furnished.	All Record is available on our tally system.



Q	Number of bank accounts, respective bank statements and interest certificate w.r.t bank interest have not been furnished.	All Record is available on our tally system.
R	Vouchers and the related files in respect of expenditure on Maintenance of Building have not been furnished.	All Record is available on our tally system.
S	Vouchers and the related files in respect of expenditure on Examination Cell have not been furnished.	All Record is available on our tally system.
T	Vouchers and the related files in respect of expenditure on Technical Education, EDU SAT Network and Knowledge Park have not been furnished.	All Record is available on our tally system.
U	Files related to expenditure on Modernisation of Machinery, Equipment and Information Technology such as purchase of consumables for IT, consumable store for Labs, Library etc. and non-consumable stores for labs and library have not been furnished.	All Record is available on our tally system.
V	Vouchers and files in respect of expenditure on 'Direction and Administration' such as Salaries to staff, Medical Expenses, TA (DTE/FTE), Leave Salary and Pension Contribution, Honorarium and TA to Guest Lecturers and Members, Payment on Seminars, conferences and workshops, Advertising and Publicity, Conveyance to staff, maintenance of vehicle, Miscellaneous Expenses, Purchase of office equipment, Office Stationery, Outsourcing of Attendants/Computer Operators, Petrol and Fuel Charges, Sanitation, Payment of Newspaper, Magazines for Head of Offices, Leave on encashment (LTC) and related payment vouchers have not been furnished.	All Record is available on our tally system.
W	Bank statements related to 'Bank Charges' were not furnished.	All Record is available on our tally system.
X	During scrutiny of the basic records of DTU for the year 2014-15, the following further discrepancies were found: I. Payment vouchers were not serially numbered. II. Voucher numbers mentioned in the ledger do not match with the actual vouchers. III. All the payment vouchers as mentioned in the ledger were not furnished to audit. IV. The receipt vouchers and journal voucher were not furnished to audit.	Now at present, the same has been maintained as per the observation of Audit.



**B BALANCE SHEET
SOURCES OF FUNDS**

I	<p>Corpus Fund (Schedule 66) – Rs. 32.68 crore The University has shown Excess of Income over Expenditure amounting to Rs.23.78 crore as a separate head Income and Expenditure Account instead of transferring the same to Corpus/ Capital Fund as per Uniform format of accounts for Autonomous Bodies prescribed by the Ministry of Finance. This has resulted in understatement of Corpus Fund and overstatement of Excess of Income over Expenditure Account by Rs. 23.78 crore.</p>	<p>Now the balance sheet is being prepared as per the unified format of accounts for Autonomous bodies prescribed by the Ministry of Finance and the sum of Rs.23.78 Crore which were in excess of income over expenditure were adjusted while preparing the proposal of grant for the next Financial year and university received the grant for the next FY after adjusting excess income over expenditure.</p>
II	<p>Innovation Project Funds (Schedule 70)- Rs. 44.28 lakh) As per the Fund Based Accounting, the excess expenditure from a specific fund should be shown as expenditure in 'Income and Expenditure' Account. The expenditure Rs. 44.28 lakh under the head 'Innovation Project Funds' in excess of the funds available under the head has been shown as liability with negative sign. This has resulted in understatement of 'Expenditure' and understatement of 'Liability' by Rs. 44.28 lakh. Consequently, Excess of Income over Expenditure was overstated to the same extent.</p>	
III	<p>As per Accounting Standard 15, the enterprise should actuarially determine and provide the accrued liability in respect of Defined Employees Benefit Plans (Leave encashment, Gratuity and Pension). Further, Uniform format of accounts for Autonomous Bodies, also prescribes provision of liability towards Leave encashment, Gratuity and Pension on actuarial basis. However, the University had not made any such provision in contravention of Accounting Standard 15 and Uniform format of accounts for Autonomous Bodies.</p>	<p>The University has now provisioned the amount of Gratuity, Leave encashment etc. w.e.f. FY 2020-21</p>



IV	As per Uniform format of Accounts for Autonomous Bodies, Income on Investment from Earmarked / Endowment Fund is to be transferred to the Fund. University has earned the interest off 83.03 lakh on various funds, which were not transferred to that particular fund. This has resulted in understatement of Earmarked / Endowment Funds by Rs. 83.03 lakh and overstatement of 'Excess of Income over Expenditure' by Rs. 83.03 lakh.	The observation of Audit considered and taken on record for future compliance.
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APPLICATION OF FUNDS

V	<p>Fixed Assets (Schedule 79)- Rs. 55.74 crore</p> <p>a. Fixed Assets amounting to Rs. 6.36 crore, purchased during the year 2014-15 have not been capitalized and shown as expenditure. This has resulted in understatement of 'Fixed Assets' and overstatement of 'Expenditure' by Rs. 6.36 crore and consequently, understatement of 'Excess of Income over Expenditure' by Rs. 6.36 crore.</p> <p>b. The University is not charging depreciation on Fixed Assets in contravention of Accounting Standard 6 and Uniform format of accounts for Autonomous Bodies.</p>	<p>The fixed assets which are now being purchased out of grant is treated as Capital Expenditure.</p> <p>Now at present University is charging depreciation on Fixed Assets</p>
VI	<p>Investments (Schedule 80) - Rs. 63.42 crore.</p> <p>As per Uniform format of Accounts for Autonomous Bodies, Deposit Accounts with Scheduled Banks and Accrued Interest is to be shown under Current Assets, Loans, and Advances etc. However, the University had shown Fixed Deposits and Interest Accrued thereon amounting to Rs. 63.42 crore as Investment instead of Current Assets, Loans, Advances, etc. This has resulted in understatement of 'Current Assets, Loans, Advance, etc.' and overstatement of 'Investment' by Rs. 63.42 crore.</p>	The observation of Audit considered and taken on record for future compliance.



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VII	<p>The DTU had separate bank accounts for various funds shown on the Liability side of the Balance Sheet. However, the balance in each fund as on 31.3.2015 did not match with the balance shown in the bank account along with the fixed deposits made from the fund. Bank balance appearing in Corpus Fund Account, Student Fund Account and Scholarship Fund Account was less than the balance in the Fund Account. On the other side the Bank Balance in the Innovation Fund Account, Consultancy Project Payments, Sponsored Projects Funds and AICTE Scholarship Fund was more than the Fund Account. The huge difference in the bank balance and the Fund Account could not be verified in audit.</p>	<p>The Bank reconciliation of each and every bank account are being done regularly and shown to Audit every year.</p>
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C INCOME AND EXPENDITURE ACCOUNT
EXPENDITURE

VIII	<p>As per Uniform format of accounts for the Autonomous Bodies, the advances to suppliers/contractors for capital works or prepayments should be shown against 'Current Assets, Loans, Advances etc.' under sub-head Advances and other amount recoverable in cash or in kind or for value to be received. The University has given advance amounting Rs.12.20 lakh during the year 2014-15 and shown the same as expenditure in the Income and Expenditure Account. This has resulted in understatement of 'Current Assets, Loans, Advances etc.' and overstatement of 'Expenditure' by 12.20 lakh. Consequently, Excess of Income over Expenditure was understated to the same extent.</p>	<p>The observation of Audit considered and taken on record for future compliance.</p>
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D. SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS
CONTINGENT LIABILITIES

IX	<p>The University did not disclose the contingent liabilities amounting to 35.39 lakh (appx.) since these were not acknowledged as debt in the Annual Accounts.</p>	<p>The observation of Audit considered and taken on record for future compliance.</p>
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E GENERAL

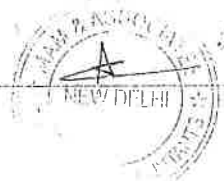
X	As per directions of the MHRD (Department of Higher Education), the revised format of accounts was to be implemented for preparation and presentation of Annual Accounts w.e.f. 2014-15. However, the University has not prepared its financial statements for the year 2014-15 in the revised format.	The observation of Audit considered and taken on record for future compliance.
XI	As per the revised format of financial statements and schedules formulated by the Ministry of Human Resource Development (MHRD), (Department of Higher Education) for Central Educational Institutions (CEIs), which was applicable w. e. f. 2014-15, the accounts should have been prepared on accrual basis. Audit, however, noticed that the University had prepared the accounts on cash basis for the year 2014-15, which was in violation of the prescribed format.	The observation of Audit considered and taken on record for future compliance.



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Annexure I

<p>1</p>	<p>Adequacy of Internal Audit System Delhi Technological University did not have an Internal Audit wing of its own. However, the financial statements were audited by a firm of Chartered Accountant. As such Internal Audit System in the University was inadequate.</p>	<p>The internal Audit system is adequate and commensurate with the size and nature of activities of the institute and internal Audit of the University is being done by Dte. of Audit, Govt. of NCT of Delhi and CAG regularly.</p>
<p>2</p>	<p>Adequacy of Internal Control System Based on our audit observations and review of the system, the Internal Control system of the University was neither commensurate with its size nor operating effectively. We noted that:</p> <ul style="list-style-type: none"> i. The University did not have an efficient system of internal control for accuracy and promptness of financial reporting. The financial Statements for the year 2014-15 were submitted to the Office of the Comptroller and Auditor General of India in June 2019. The timely submission of Audited Accounts of the University to Delhi Legislative Assembly would have allowed the Government a better understanding of its state of affairs and effective control over its functioning. ii. University had not taken proper and sufficient care for the maintenance of adequate accounting records for safeguarding the assets of the University and for preventing and detecting fraud and other irregularities. iii. As per section 19 of Delhi Technological University Act, 2009, the Court, the Board of Management, the Academic Council, the Finance Committee and the Planning Board should hold one, four, three, four and two meetings in a year respectively. However, the Court and the Planning Board did not hold any meeting and the Board of Management, the Academic Council and the Finance Committee held only three, one and one meetings 	<p>The internal Control system of the University needs to be strengthened. University shall make all out efforts to further strengthen the Internal Control System.</p> <p>As regards to conduct of meeting of Planning Board, the Academic Council, the Finance Committee, and Board of Management University shall holds meeting as prescribed under DTU Act in future.</p>



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	<p>respectively during 2014-15.</p> <p>iv. Cash book was not signed by the competent authority at the closing on daily basis as well as at the year end i.e. 31 March 2015. The cuttings were not authenticated by the competent authority officials. Certificate for physical verification of cash was not recorded by the officer.</p>	
3	<p>System of physical verification of fixed assets</p> <p>The University had not maintained fixed asset records/register for land, building, plant and machinery, capital work in progress (CWIP) and other assets indicating their location, cost, addition, deduction for each item of assets. There was no system to physically verify the fixed assets. The mapping of the fixed assets was not being done with respect to the Grant/Loan/Own funds from which University had created these assets. This increases the risks and chances of defalcation/fraud</p>	
4	<p>System of physical verification of inventory</p> <p>There was no system of physical verification of inventory in University and in the absence of which, the physical existence of inventory and shortage/excess if any could not be verified in audit.</p>	All concerned have been advised to have proper physical verification of inventory/ consumables.
5	<p>Regularity in Payment of Statutory Dues</p> <p>Documentary evidence for deposit of various deductions amounting to 1.06 crore with the concerned authority had not been furnished to Audit.</p>	University regularly paying its all statutory dues to the concerned Authority



DELHI TECHNOLOGICAL UNIVERSITY
SHAHBADDAULATPUR, BAWANA ROAD, DELHI-110042.

**Separate Audit Report of the Comptroller and Auditor General of India on the accounts of
Delhi Technological University for the year ended 31 March 2016**

I	We were not provided all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit as detailed in para "A". As sufficient appropriate audit evidence were not provided we were unable to form an audit opinion on these financial statements.	DTU has made all possible efforts to the best to provide available information and documents to the Audit party.
II	The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report have not been prepared conforming to accepted principles and conventions.	The compliance of Audit observation has been made and now the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account are being prepared as per the MFRD format.
III	In our opinion proper books of accounts and other relevant records have not been maintained by the University in so far as it appears from our examination of such books.	Now the University maintained all the relevant records

A. Non furnishing of important records/information

The University failed to furnish the following important information/records to enable us to form an opinion on the accounts:

A	No record related to investment of fund and interest received in Corpus Fund, such as investment certificates, bank statements or interest certificate were furnished	Now the separate register for investment is being maintained and investment certificate and confirmation from bank are being obtained.
B	Neither Fixed Asset Register has been prepared nor physical verification of fixed assets has been carried out during 2015-16. Files relating to Fixed Assets purchased during the year have also not been furnished. As a result, it was not possible for audit to verify the authenticity and valuation of fixed assets reflected in the financial statements.	
C	University is paying property tax on the various buildings and properties transferred from Delhi College of Engineering, but these buildings and properties were not shown as fixed assets in the Balance Sheet. The value of such properties has also not been furnished to Audit.	Now all the fixed assets are being shown in the Balance sheet as per the observation Audit.

D	Land has not been included in Fixed Assets. The documents relating to land ownership have not been furnished.	
E	Investment Files, register, investment certificates and confirmation from the bank have not been furnished.	Now at present the information and record are in maintained, certificates and confirmation from bank are being obtained.
F	Files related to TDS, income on which TDS is deducted and claim of deduction in income tax return have not been furnished.	The income tax return of the University is regularly filed and TDS deducted claimed in the returns.
G	Fee structure and details of fees from students such as number of students, stream-wise, year-wise and student-wise fees received along with the receipt vouchers were not furnished.	The required information is now being provided to AGCR Audit and ELFA every year.
H	Number of bank accounts, respective bank statements and interest certificate w.r.t bank interest have not been furnished.	All Record is available on our tally system.
I	During scrutiny of the basic records of DTU for the year 2015-16, the following further discrepancies were found: i. Payment vouchers were not serially numbered. ii. Voucher numbers mentioned in the ledger do not match with the actual vouchers. iii. All the payment vouchers as mentioned in the ledger were not furnished to audit. iv. The receipt vouchers and journal voucher were not furnished to audit.	Now at present, the same has been maintained as per the observation of Audit.

B. BALANCESHEET

SOURCES OF FUNDS

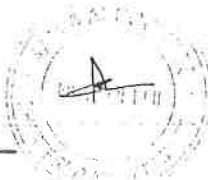
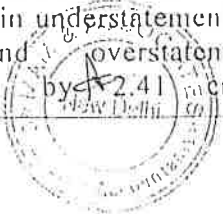
I	Corpus Fund (Schedule 66) – Rs. 35.50 crore The University has shown Excess of Income over Expenditure amounting to Rs. 30.19 crore as a separate head 'Income and Expenditure Account' instead of Transferring the same to 'Corpus I Capital Fund' as per Format of Financial Statements for Higher Educational Institutions prescribed by Department of Higher Education, Ministry of Human Resource Development. This has resulted in understatement of 'Corpus Fund I Capital Fund' and overstatement of 'Income and Expenditure Account' by Rs. 30.19 crore.	Now the balance sheet is being prepared as per the unified format of accounts for Autonomous bodies prescribed by the Ministry of Finance and the sum of Rs.30.19 Crore which were in excess of income over expenditure were adjusted while preparing the proposal of grant for the next Financial year and university received the grant for the next FY after adjusting excess income over expenditure.
II	Innovation Project Funds (Schedule 70) – Rs. 47.24 lakh As per the Fund Based Accounting, the excess expenditure from a specific fund	



	<p>should be shown as expenditure in Income and Expenditure Account. The expenditure of Rs. 47.24 lakh under the head 'Innovation Project Funds' in excess of the funds available under the head had been shown as Liability with negative sign. This has resulted in understatement of 'Expenditure' and understatement of 'Liability' by Rs. 47.24 lakh, each. Consequently, Excess of Income over Expenditure was overstated to the same extent.</p>	
III	<p>As per Accounting Standard 15, the enterprise should actuarially determine and provide the accrued liability in respect of Defined Employees Benefit Plans (Leave encashment, Gratuity and Pension). Further, the Format of Financial Statements for Higher Education Institutions prescribed by Department of Higher Education, Ministry of Human Resource Development, also prescribes provision of retirement benefits i.e. pension gratuity and leave encashment on the basis of actuarial valuation. However, the University has not made any such provision in contravention of Accounting Standard 15 and Uniform format of accounts for Autonomous Bodies.</p>	<p>The University has now provisioned the amount of Gratuity, Leave encashment etc. w.e.f. FY 2020-21</p>
IV	<p>As per Format of Financial Statements for Higher Educational Institutions prescribed by Department of Higher Education, Ministry of Human Resource Development, income on investment from 'Earmarked / Endowment Fund' is to be transferred to the Fund. University has earned the interest Rs. 1.16 crore on various funds, which had not been transferred to that particular fund. This has resulted in understatement of 'Earmarked / Endowment Funds' by Rs. 1.16 crore and overstatement of Excess of Income over Expenditure by Rs. 1.16 crore.</p>	<p>The observation of Audit considered and taken on record for future compliance.</p>

APPLICATION OF FUNDS

IV	<p>Fixed Assets (Schedule - 80) – Rs.62.67 crore a. Fixed assets amounting to Rs. 2.41 crore, purchased during the 2015-16, have not been capitalised and shown as expenditure under various heads. This has resulted in understatement of 'Fixed Assets' and overstatement of 'Expenditure' by Rs. 2.41 crore and</p>	<p>The fixed assets which are now being purchased out of grant is treated as Capital Expenditure.</p>
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	<p>consequently, understatement of Excess of Income over Expenditure by Rs. 2.41 crore.</p> <p>b. The University is not charging depreciation on Fixed Assets in contravention of Accounting Standard 6 and Format of Financial statements for Higher Educational Institutions prescribed by Department of Higher Education, Ministry of Human Resource Development.</p>	<p>Now at present University is charging depreciation on Fixed Assets</p>
	<p>Investments (Schedule 81) – Rs. 107.09 crore</p> <p>As per the Format of Financial Statements for Higher Educational Institutions prescribed by Department of Higher Education, Ministry of Human Resource Development, Term Deposit Accounts with Scheduled Banks and Accrued Interest is to be shown under 'Current Assets, Loans, and Advances etc.' However, University had shown fixed deposits and interest accrued thereon amounting to Rs. 107.09 crore as Investment instead of Current Assets, Loans, Advances and Deposits. This has resulted in understatement of 'Current Assets, Loans, Advance and Deposits' and overstatement of 'Investment' by Rs. 107.09 crore.</p>	<p>The observation of Audit considered and taken on record for future compliance.</p>
<p>VII</p>	<p>The University had separate bank accounts for various funds shown on the 'Liability' side of the Balance Sheet. However, the balance in each fund as on 31.3.2016 did not match with the balance shown in the bank account along with the fixed deposits made from the fund. Bank balance in 'Corpus Fund Account', 'Student Fund Account', 'Sponsored Projects Funds' and 'Scholarship Fund Account' was less than the balance in the 'Fund Account'. On the other side the bank balances in the 'Innovation Fund Account', 'Consultancy Project Payments', 'Development Fund', AICTE Scholarship Fund and TEQUIP -II Fund, was more than the Fund Account. The huge difference in the bank balances and the fund accounts could not be verified in audit.</p>	<p>The Bank reconciliation of each and every bank account are being done regularly and shown to Audit every year.</p>



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**C. INCOME AND EXPENDITURE ACCOUNT
EXPENDITURE**

VIII	As per the Format of Financial Statements for Higher Educational Institutions prescribed by Department of Higher Education, Ministry of Human Resource Development the advances and other amounts recoverable in cash or in kind or for value to be received, were to be shown under 'Loans, Advances and Deposits'. The University has given advances amounting Rs. 10.10 lakh during the year 2015-16 and shown the same as 'Expenditure' in the Income and Expenditure Account. This has resulted in understatement of 'Loans, Advances and Deposits' and overstatement of 'Expenditure' by Rs. 10.10 lakh each. Consequently, Excess of Income over Expenditure was understated to the same extent.	The observation of Audit considered and taken on record for future compliance.
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D. SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

CONTINGENT LIABILITIES

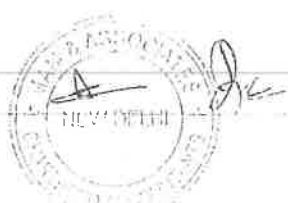
IX	The University did not disclose the contingent liabilities amounting Rs. 84.94 lakh (approx.) since these were not acknowledged as debt in the Annual Accounts.	The observation of Audit considered and taken on record for future compliance.
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E. GENERAL

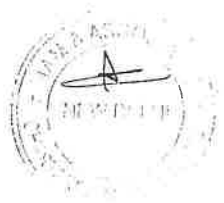
X	As per directions of the Department of Higher Education, MHRD, the revised format of accounts was to be implemented for preparation and presentation of annual accounts w.e.f. 2014-15. However, the University has not implemented the revised format for preparation of financial statements for the year 2015-16.	The observation of Audit considered and taken on record for future compliance.
XI	As per the revised format of financial statements and schedules formulated by the Department of Higher Education, Ministry of Human Resource Development (MHRD) for Central Educational Institutions (CEIs), which was applicable w. e. f. 2014-15, the accounts should be prepared on accrual basis. Audit, however, noticed that the University had prepared the accounts on cash basis for the year 2015-16, which was in violation of the prescribed format. Reasons for non-compliance were not explained.	The observation of Audit considered and taken on record for future compliance.

Annexure I

1	<p>Adequacy of Internal Audit System: University did not have an Internal Audit wing of its own. However, the financial statements were audited by a firm of Chartered Accountant. As such Internal Audit System in the University was inadequate.</p>	<p>The internal Audit system is adequate and commensurate with the size and nature of activities of the institute and internal Audit of the University is being done by Dte. of Audit, Govt. of NCT of Delhi and CAG regularly.</p>
2	<p>Adequacy of Internal Control System: Based on our audit observations and review of the system, the Internal Control System of the University was neither commensurate with its size nor operating effectively. We noted that:</p> <ol style="list-style-type: none"> i. The University does not have an efficient system of internal control for accuracy and promptness of financial reporting. The financial Statements for the year 2015-16 were submitted to the Office of Comptroller and Auditor General of India in June 2019. The timely submission of Audited Accounts of the University to Delhi Legislative Assembly would have allowed the Government a better understanding of the state of affairs of the University and effective control over the functioning of the University. ii. University had not taken proper and sufficient care for the maintenance of adequate accounting records for safeguarding the assets of the University and for preventing and detecting fraud and other irregularities. iii. As per section 19 of Delhi Technological University Act, 2009, the Court, the Board of Management, the Finance Committee and the Planning Board should hold one, four, four and two meetings in a year respectively. However, the Court and the Planning Board did not hold any meeting and the Board of Management and the Finance Committee held only three and two meetings respectively during 2015-16. iv. Cash book was prepared up to January 2016. No cash book was prepared for the period February and March 2016. Cash book was not signed by the competent authority. The 	<p>The internal Control system of the University needs to be strengthened. University shall make all out efforts to further strengthen the Internal Control System.</p> <p>As regards to conduct of meeting of Planning Board, the Academic Council, the Finance Committee, and Board of Management University shall holds meeting as prescribed under DTU Act in future.</p>



	changes/rectifications were not authenticated by the competent authority / officials. Certificate for physical verification of cash was not recorded by the officer.	
3	System of physical verification of fixed assets: University had not maintained fixed asset records/register for land, building, plant and machinery, capital work in progress (CWIP) and other assets indicating their location, cost, addition, deduction for each item of assets. There was no system to physically verify the fixed assets. The mapping of the Fixed Assets was not being done with respect to the Grant/Loan/Own funds from which University had created these assets. This increases the risks and chances of defalcation/fraud.	
4	System of physical verification of inventory There was no system of physical verification of inventory in University and in the absence of which, the physical existence of inventory and shortage/excess, if any, could not be verified in audit.	All concerned have been advised to have proper physical verification of inventory/ consumables.
5	Regularity in Payment of Statutory Dues Documentary evidence for deposit of various deductions amounting to 1.28 crore with the concerned authority had not been furnished to Audit.	University regularly paying its all statutory dues to the concerned Authority



**DELHI TECHNOLOGICAL UNIVERSITY
SHAHBADDAULATPUR, BAWANA ROAD, DELHI-110042.**

Separate Audit Report of the Comptroller and Auditor General of India on the accounts of Delhi Technological University for the year ended 31 March 2017.

1	We were not provided all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit as detailed in para "A". As sufficient appropriate audit evidence were not provided we were unable to form an audit opinion on these financial statements.	DTU was established in July 2009 and the period under audit is 2009-10. Since the University was newly established, there was lot of initial glitches and in accounts also there were multiple problems. It is a matter of satisfaction that now University is following all the norms and observations made by Audit. DTU made all possible efforts to provide available information and documents to the Audit party. However all the record available in the Tally system of the University and it can be shown to the audit team.
II	The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report have not been prepared conforming to accepted principles and conventions.	The Audit observation has been complied with. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account are being prepared as per the MHRD format now.
III	In our opinion proper books of accounts and other relevant records have not been maintained by the University in so far as it appears from our examination of such books.	University is maintaining all the relevant records now.

A. Non furnishing of important records/information

The University failed to furnish the following important information/records to enable us to form an opinion on the accounts:

a	No record related to investment of fund and interest received, such as investment certificates, bank statements or interest certificate were furnished to audit. Hence, balance under the head Corpus fund could not be verified in audit.	Separate register for investment is being maintained now and investment certificate and confirmation from bank are being obtained regularly.
b	Details of student funds such as receipt vouchers, and related files for opening balance of Rs. 24.06 crore, funds Rs. 10.03 crore received during the year and expenditure incurred amounting to 3.25 crore have not been furnished.	Record is available on the tally system of the University.

c	Receipt and payment vouchers and the related files in respect of 'Innovation Project Funds' have not been furnished.	Record is available on the tally system of the University.
d	Receipt and payment vouchers and the concerned files in respect of sponsored projects funds have not been furnished to Audit.	Record is available on the tally system of the University.
e	Details of funds received and expenditure incurred there against under scholarship fund such as receipt and payment vouchers and related files were not furnished.	Record is available on the tally system of the University.
f	Details of funds received and expenditure incurred on AICTE scholarship fund and receipt and payment vouchers and related files have not been furnished.	Record is available on the tally system of the University.
g	No records related to fixed assets purchased during the year, furnished. As a result, it was not possible for Audit to verify the authenticity and valuation of fixed assets reflected in the financial statements and consequential impact thereon.	Record is available on the tally system of the University.
h	University is paying property tax on the various buildings and properties transferred from Delhi College of Engineering, but not showing these buildings and properties as fixed assets in the Balance Sheet. The value of such property have also not been furnished to Audit.	
i	Land had not been shown as fixed assets in the Balance Sheet. Further, the University failed to furnish the documents relating to land ownership.	
j	Investment file, register, investment certificates and confirmation from bank not furnished.	Separate register for investment is being maintained now and investment certificate and confirmation from bank are being obtained regularly.
k	Files relating to Tax Deducted at Source (TDS), income on which TDS was deducted and claiming of its benefit in income tax return have not been furnished to Audit.	The income tax return of the University is regularly filed and TDS deducted claimed in the returns.
l	Fee structure and reconciliation of fees received from students details have not been furnished.	The required information is now being provided to AGCR Audit and ELFA every year during their audit of the University.

m	Certificate for interest earned on the bank balances have not been furnished.	It is being maintained as per the observation of Audit now.
n	Related files and vouchers in respect of expenditure on faculty development students welfare, salaries to staff, medical expenses, LTC expenses, honorarium, travelling expenses to guest lecturers, payment to professionals, remuneration for coaching part time/ evening classes, annual maintenance contract expenses of office equipment, conveyance to staff, outsourcing of attendants/computer operators, payment for newspapers, magazines have not been furnished.	Record is available on the tally system of the University.
o	<p>During scrutiny of the basic records of DTU for the year 2016-17, the following further discrepancies were found:</p> <ol style="list-style-type: none"> I. Payment vouchers were not serially numbered. II. Voucher numbers mentioned in the ledger do not match with the actual vouchers. III. All the payment vouchers as mentioned in the ledger were not furnished to audit. IV. The receipt vouchers and journal voucher were not furnished to audit. 	It is being maintained as per the observation of Audit now.

B. BALANCE SHEET SOURCES OF FUNDS

I	<p>Corpus Fund (Schedule 66) - Rs. 39.10 crore</p> <p>The University in violation of format has not added Excess of Income over Expenditure amounting to Rs. 19.75 crore to 'Corpus / Capital Fund' but same has been depicted as a separate head 'Income and Expenditure Account'.</p> <p>This has resulted in understatement of 'Corpus Fund / Capital Fund' and overstatement of the head 'Income and Expenditure Account' by Rs. 19.75 crore.</p>	<p>Now the balance sheet is being prepared as per the unified format of accounts for Autonomous bodies prescribed by the Ministry of Finance and the sum of Rs.19.75 Crore which were in excess of income over expenditure were adjusted while preparing the proposal of grant for the next Financial year and university received the grant for the next FY after adjusting excess income over expenditure.</p>
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II	<p>Innovation Project Funds (Schedule 70) - Rs. 48.50 lakh</p> <p>As per the Fund Based Accounting, the excess expenditure from a specific fund should be shown as expenditure in Income and Expenditure Account. The expenditure under the head 'Innovation Project Funds' of Rs.48.50 lakh in excess of the funds available under the head had been shown as liability. This has resulted in understatement of ' Expenditure' and understatement of ' Liability' by Rs. 48.50 lakh, each</p>	
III	<p>As per the Format of Financial Statements, Income on investment from 'Earmarked / Endowment Fund' is to be transferred to the respective Fund. University has earned the interest f 1.30 crore on various funds, which had not been transferred to related fund. This has resulted in understatement ' Earmarked / Endowment Funds' by Rs. 1.30 crore and overstatement of Excess of Income over Expenditure by Rs. 1.30 crore.</p>	<p>The observation of Audit considered and taken on record for future compliance.</p>

APPLICATION OF FUNDS

IV	<p>Fixed Assets (Schedule - 81)-Rs. 85.57 crore</p> <p>Fixed assets amounting to Rs. 2.04 crore, purchased during 2016-17, was booked as expenditure under various heads in Income and Expenditure Account. This had resulted in understatement of ' Fixed Assets' and overstatement of ' Expenditure' by 2.04 crore and consequently, understatement of 'Excess of Income over Expenditure' by 2.04 crore.</p> <p>As per the Format of Financial Statements and generally accepted accounting principles depreciation is to be provided on fixed assets. However, University had not charged depreciation on fixed assets. The University's Accounting Policy No 3 is also in violation of Format.</p>	<p>The fixed assets which are now being purchased out of grant is treated as Capital Expenditure.</p> <p>Depreciation on fixed assets is being charged by the University now.</p>
V	<p>Investments (Schedule 82) - Rs.141.24 crore</p> <p>As per the Format of Financial Statements Term Deposit with Banks is to be shown under ' Current Assets' and ' Accrued Interest' on term deposits is to be shown under '</p>	<p>The observation of Audit considered and taken on record for future compliance.</p>

<p>Loans, Advances and Deposits'. However, University had shown Fixed Deposits and Interest Accrued thereon 4.13 crore) of 141.24 crore as Investment instead booking separately under ' Current Assets' and ' Loans, Advances and Deposits'. This resulted in understatement of 'Current Assets by Rs.137.11 crore, Loans, Advances and Deposits' by f 4.13 crore and overstatement of 'Investment' by Rs. 141.24 crore each.</p>	
<p>Closing Bank Balances (Schedule 83) Rs. 36.68 crore</p> <p>University had opened separate bank accounts for respective funds. However, the balance in each fund as on 31.3.2017 did not match with the balance shown in the respective bank account including fixed deposits created out of funds. Bank balance including fixed deposits relating to 'Corpus Fund Account', 'Student Fund Account,' 'Consultancy Project Payments' , 'Scholarship Fund Account'and 'Development Fund' was less than the balance in the respective Fund Account. Whereas the bank balances in the 'Innovation Fund Account', 'Sponsored Projects Funds', 'TEQUIP-II Fund', 'AICTE Scholarship Fund' , and ' Economically Weaker Section Fund' was more than the balance of respective Fund Account. The significant differences in the bank balances and the Fund Account need to be reconciled.</p>	<p>The Bank reconciliation of each and every bank account are being done regularly and shown to Audit every year.</p>

C. INCOME AND EXPENDITURE ACCOUNT

EXPENDITURE

<p>Direction and Administration (Schedule - 64) 64.37 crore</p> <p>As per the Format of Financial Statements, the advances and other amounts recoverable in cash or in kind or for value to be received, was to be shown under 'Loans, Advances and Deposits' .The University has booked advance amounting Rs. 52.27 lakh as expenditure in the Income and Expenditure Account. This has resulted understatement of 'Loans, Advances and Deposits' and overstatement of 'Expenditure' by Rs. 52.27 lakh, each.</p>	<p>The observation of Audit considered and taken on record for future compliance.</p>
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D. SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

<p>I</p>	<p>Accounting Policy No. 1</p> <p>As per the format of financial statements, which was applicable w. e. f. financial year 2014-15, the accounts should be prepared on accrual basis. However Accounting Policy No. 1 states that the accounts are prepared on receipt basis except for interest on fixed deposits. The Accounting Policy is in violation of the prescribed format.</p> <p>As per the Format of Financial Statements provision of retirement benefits i.e. pension gratuity and leave encashment should be made on the basis of actuarial valuation. However, the University has neither made provision for retirement benefits nor declared accounting policy for the same.</p>	<p>The University has now provisioned the amount of Gratuity, Leave encashment etc. w.e.f. FY 2020-21</p>
<p>II</p>	<p>Contingent Liabilities</p> <p>University did not disclose the contingent liabilities amounting Rs. 84.94 lakh (approx.) since these were not acknowledged as debt in the Annual Accounts.</p>	<p>The observation of Audit considered and taken on record for future compliance.</p>

Annexure I

<p>1</p>	<p>Adequacy of Internal Audit System</p> <p>University did not have an Internal Audit wing of its own. The financial statements were audited by a firm of Chartered Accountants.</p>	<p>The internal Audit system is adequate and commensurate with the size and nature of activities of the institute and internal Audit of the University is being done by Dte. of Audit, Govt. of NCT of Delhi and CAG regularly.</p>
<p>2</p>	<p>Adequacy of Internal Control System</p> <p>Based on our audit observations and review of the system, the Internal Control System of the University was neither commensurate with its size nor operating effectively. We noted that:</p> <p>(i) The University did not have an efficient system of internal control for accuracy and promptness of financial reporting. The financial Statements for the year 2016-17 were submitted to the Office of Comptroller and Auditor General of India in June 2019. The timely submission of</p>	<p>The internal Control system of the University is being strengthened and University is making all out efforts in this regard.</p> <p>As stated in the beginning of the reply of this para, the period under this audit is the time when DTU was established. Therefore, there were initial constraints with the University.</p> <p>The meetings of all statutory bodies as per section 19 of the Act are being held now days as per the observations of the Audit.</p>

<p>Audited Accounts of the University to Delhi Legislative Assembly would have allowed the government better understanding of the state of affairs of the University and effective control over the functioning of the University.</p> <p>(ii) University had not taken proper and sufficient care for the maintenance of adequate accounting records for safeguarding the assets of the University and for preventing and detecting fraud and other irregularities.</p> <p>(iii) As per section 19 of Delhi Technological University Act, 2009, the Court, the Academic Council, the Finance Committee and the Planning Board should hold one, three, four and two meetings in a year respectively. However, the Court and the Planning Board did not hold any meeting and the Academic Council and the Finance Committee held only two and one meetings respectively during 2016-17. Certificate for physical verification of cash was not recorded by the competent authority in the cash book.</p>	
<p>3 System of physical verification of fixed assets</p> <p>University had not maintained fixed asset records/register for land, building, plant and machinery, capital work in progress (CWIP) and other assets indicating their location, cost, addition, deduction for each item of assets. There was no system to physically verify the fixed assets. The mapping of the fixed assets was not being done with respect to the Grant/Loan/Own funds from which University had created these assets. This increases the risks and chances of defalcation/fraud.</p>	<p>The physical verification of assets is being carried out at regular intervals now.</p>
<p>4 System of physical verification of inventory</p> <p>There was no system of physical verification of inventory in University and in the absence of which, the physical existence of inventory and shortage/excess, if any, could not be verified in audit.</p>	<p>Physical verification of inventory/ consumables are being undertaken now.</p>

5	Regularity in Payment of Statutory Dues Documentary evidence for deposit of various statutory dues amounting to Rs. 1.58 crore with the concerned authority had not been furnished to Audit.	University regularly paying its all statutory dues to the concerned Authority
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Note:

The General Audit of Delhi Technological University is being conducted since inception of the University i.e. 2009-10 by the Comptroller & Auditor General of India (CAG) and Dte. of Audit, Govt of NCT of Delhi every year in respect of functions and objectives of the University, utilization of resources, financial performance and Audit of records relating to procurement of Goods and Services Vouchers and scrutinize the record as per GFR, Receipt and Payment Rules, and various orders issued by the Govt. of India and Govt. of NCT of Delhi.

In all the Audit Reports of the CAG, a certificate has been given by the Audit Officer of CAG stating that the General Condition of the accounts of the University was found to be satisfactory to the extent the record produced to audit and subject to the observations made in the inspection report.

However, on 23.02.2018, a letter was received from the Accountant General Audit of Delhi stating therein the non-compliance of Section 35 of DTU Act with regard to Audit of annual accounts and balance sheet of DTU by CAG. On receipt of the letter and after discussion with the officer of CAG, DTU took the matter of getting the audit of the University done by the CAG from its inception i.e. 2009-10 onwards. Approval of the Hon'ble LG was obtained for entrustment of this audit vide letter dated 22.05.2019 for the years 2009-10 to 2016-17 and vide letter dated 24.09.2019 for the years 2017-18 to 2020-21. Accordingly office of CAG was requested to conduct the audit of accounts and balance sheet of the University. The same was conducted by the CAG in the year 2019-20 up to financial year 2018-19.

Since the records of FY 2016-17 is more than 5 years old and shifted many time from one place to another place in the University in unarranged manner due to scarcity of space, further due to short duration of Audit period for the FY 2016-17 the requisite information sought by the Audit party not provided due non-traceable in the records. The University accounts transformed from Govt. Accounting to Commercial Accounting w.e.f. FY 2009-10, there are some information and reports/Certificates not obtained/ created due to unawareness.

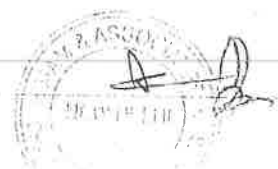
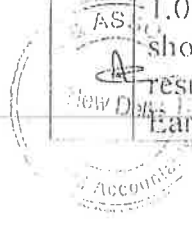
DELHI TECHNOLOGICAL UNIVERSITY
SHAHBAD DAULATPUR, BAWANA ROAD, DELHI-110042.

Separate Audit report of the Comptroller & Auditor General of India (CAG) and
Action taken thereon for the year ended 31st March 2018.

A. BALANCE SHEET SOURCES OF FUNDS

Designated/ Earmarked/ Endowment Funds (Schedule - 2) – R s . 72.52 crore

1	The above include Rs. 4.31 crore pertaining to various funds, which was directly deposited in the bank for which no supporting/ forwarding document is held by the University. In the absence of supporting documents, Audit is unable to verify the recognition of income and consequential impact thereof, if any, on the financial statements.	The various receipts of respective funds were received in their corresponding bank accounts directly and hence they were treated as respective fund receipts. Since they were related to fund the question of their consequential impact on Income & Expenditure account does not arise.
2	The University made adjustment in Student fund (Rs. 30.05 crore), AICTE Fund (Rs. 0.18 crore) and Facilities and Services Fund (Rs. 1.14 crore), due to difference between the balance in respective Designated/ Earmarked/ Endowment Fund and the Bank balance in the fund account. The detail of the adjustments made were not furnished to Audit. In the absence of records, Audit was unable to verify the adjustments made in Designated / Earmarked / Endowment fund and consequential impact thereof, if any, on the financial statements remains unascertainable.	During the course of Audit, the reconciliation statements of various funds showing the reasons of the adjustments done have already been submitted to the audit party along with bank statements for verification of adjustments.
3	The Development fund did not include Rs. 4.60 crore wrongly deposited in Receipt Account. This had resulted in understatement of Designated/Earmarked /Endowment Fund (Development Fund) and overstatement of Capital Fund by Rs. 4.60 crore, each.	As per the suggestion of Audit the amount of Rs. 460.31 Lakhs have been transferred from Receipt account to Development Fund bank accounts.
4	The TEQIP Project fund includes FDR of Rs. 1.00 crore made out of Receipt Account and shown under TEQIP Project fund. This has resulted in overstatement of Designated / Earmarked /Endowment Fund (TEQIP	The same has been rectified in the financial statements of 2019-2020.



Project fund) and understatement of Capital Fund by 1.00 crore, each.

APPLICATION OF FUNDS : Fixed Assets (Schedule - 4) Tangible Assets- Rs. 257 crore

5	The above did not include vehicles owned by the University (Income and Expenditure Account shows transportation expenses on vehicles owned by the Institution amounting to 10.97 lakh). This had resulted in understatement of Fixed Assets (amount unascertained) as the details of the vehicles was not furnished to Audit.	We have shown vehicle purchased as expenditure in the previous year. The same has been rectified and show Vehicle as fixed assets in the financial statements of 2019-2020.
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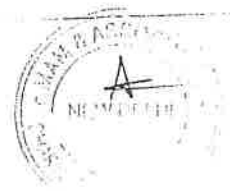
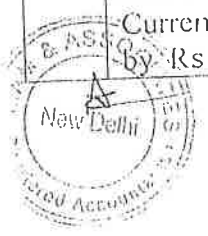
Capital work-in-Progress – R s . 57.13 lakh

6	The above includes an advance of Rs. 68.25 lakh paid to NICSI for Networking and Wi-Fi connectivity in East Campus, DTU. The work was not completed upto 31.3.2018, hence same should have been shown as Capital Work-in-Progress. This had resulted in understatement of Capital Work-in-Progress (CWIP) and overstatement of Tangible Assets by Rs. 68.25 lakh, each.	As this is a capital advance which will create an asset and thus it was shown under fixed assets as advance. The same will be reflected under fixed assets as capitalized after completion of work.
7	During the year 2017-18, the University had made additions to CWIP amounting to Rs. 168.56 crore and capitalised Fixed Assets under the head 'Building' amounting to Rs. 219.23 crore by transferring from CWIP to Fixed Assets. Details of all such assets completed and their put to use certificates were not furnished to Audit. Hence, the same could not be verified in audit.	The details have already been given to the audit party. However, the same details along with the put to use certificates are enclosed for your ready reference.

Investment from Earmarked funds (Schedule- 5) -

Rs. 99.54 crore

8	The above did not include FDR amounting to Rs. 99.99 lakh. This had resulted in understatement of Investment from Earmarked Funds and Designated/Earmarked funds by Rs. 99.99 lakh.	The necessary rectification has been in the Annual Accounts of FY 2019-20.
9	DTU had shown Fixed Deposits amounting to Rs. 37.88 crore as Investment instead of Current Assets. This has resulted in understatement of Current Assets and overstatement of Investment by Rs. 37.88 crore, each.	The necessary observation are being taken in the account and noted for future compliance.



gs/c

B. INCOME AND EXPENDITURE ACCOUNT INCOME

Income from Investments (Schedule - 11) - Rs. 4.78 crore

10	The above included interest accrued but not due on earmarked funds amounting to Rs. 1.34 crore and on Other Investment amounting to Rs. 2.96 crore. Accrued interest certificates had not been furnished to Audit. In the absence of certificates, Audit unable to verify the recognition of income to the extent of Rs. 2.96 crore and income transferred to Earmarked funds to the extent of Rs. 1.34 crore and consequential impact thereof, if any, on the financial statements.	The interest accrued on investment has been calculated on the basis of issue date, maturity date and rate of interest of FDRs, however interest certificates have been obtained from banks in the current FY 2020-21.
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Expenditure

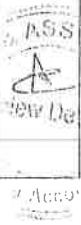
Administrative and General Expenses (Schedule-17) Rs. 19.28 Crore

Water Charges- NIL

11	Water Charges in respect of East Delhi Campus amounting to Rs. 12.13 Lakhs had been shown under Electricity and Power. This had resulted in understatement of Water Charges and overstatement of Electricity and Power by Rs.12.13 Lakhs.	The necessary observation are being taken in the account and noted for future compliance.
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Depreciation (Schedule-4)- Rs. 12.40 Crore

12	The University had not charged depreciation on Fixed Assets during years 2009-10 to 2016-17. However, depreciation of Rs. 11.24 crore on the assets purchased from 2009-10 to 2016-17 valuing Rs. 34.55 crore has been charged in 2017-18 at 5 per cent per year for 6.5 years on opening balance of fixed assets as on 1.4.2017, instead of year of purchase of the fixed assets. Based on year of purchase of the fixed assets, the depreciation from 2009-10 to 2016-17 worked out to Rs. 7.28 crore. This has resulted in overstatement of Depreciation and under statement of Fixed Assets by Rs. 3.96 Crore and consequent understatement of Excess of Income over Expenditure by the same amount.	The necessary observation are being taken in the account and noted for future compliance.
13	As per the format, the rate of depreciation on E-Journal and Computer Software is 40 percent. The university has charged the depreciation of Rs. 28.77 lakh on the E-Journals at 10 per cent by clubbing with Library Books & Scientific Journal and on Computer Software of Rs. 2.24 lakh at 20 per cent by clubbing with Computer & Pheripherals. This had resulted in understatement of Depreciation and overstatement of Fixed Assets by Rs. 88.56 lakhs and consequently overstatement of Excess of Income over Expenditure by the same amount.	The necessary observation are being taken in the account and noted for future compliance.



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14	The University had booked advance amounting Rs. 28.67 lakhs as Expenditure. This has resulted understatement of Loan, Advances and Deposits and overstatement of Expenditure by Rs. 28.67 lakhs and consequently overstatement of Excess of Income over Expenditure by the same amount.	The necessary observation are being taken in the account and noted for future compliance.
15	As per the significant Accounting Policy no. 1, the accounts were prepared on accrual method of accounting. However, the University had not provided liability of expenditure amounting to Rs. 5.82 Crore under various heads pertaining to the period January to March 2018 in the Accounts. This has resulted in understatement of Expenditure and Current Liabilities by Rs. 5.82 crore, each. Consequently overstatement of Excess of Income over Expenditure by same amount.	The necessary observation are being taken in the account and noted for future compliance.

C. RECEIPTS AND PAYMENTS ACCOUNT

16	Opening balance of Fixed Deposit of Rs. 137.11 crore as on 1.4.2017 and closing balance of Rs. 137.42 crore as on 31.3.2018 has not been depicted in the Receipts and Payments Account. Further, bank balance of Rs. 49.15 crore as on 31.3.2018, in Current Accounts had been shown under Savings Account.	The same has been rectified in the Accounts of FY 2019-20.
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D. GENERAL

17	The University had not provided Liability towards Gratuity payable on superannuation and death of employees and Leave Encashment of employees on actuarial basis.	The University has now provisioned the amount of Gratuity, Leave encashment etc. w.e.f. FY 2020-21
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E. GRANTS-IN-AID

18	The University had unutilized Grants in Aid of Rs. 44.02 crore as on 1 April 2017 and it generated fund of Rs.77.38 crore during the year. Further the University received Grants in Aid of Rs. 28.25 crore during the year. The University utilised Rs. 117.15 crore, leaving an unspent balance of Rs. 32.50 crore as on 31 March 2018.	Matter of Record.
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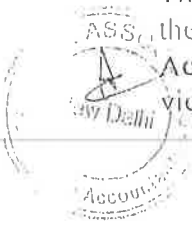
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Annexure-1

1	<p>Adequacy of Internal Audit System- Delhi Technological University did not have an Internal Audit Wing of its own. However, the Financial statements were audited by a firm of Chartered Accountant.</p>	<p>The internal Audit system is adequate and commensurate with the size and nature of activities of the institute and internal Audit of the University is being done by Dte. of Audit, Govt. of NCT of Delhi and CAG regularly.</p>
2	<p>Adequacy of Internal control System:- Based on our audit observations and review of the system, the Internal Control System of the University was neither commensurate with its size not operating effectively, We noted that: As per section 19 of Delhi Technological University Act, 2009, the court, the Academic Council, the Finance Committee and the Planning Board should hold one, three, four and two meetings in a year respectively, However, the Planning Board, the Academic Council, the Finance Committee, and Board of Management were short of one meeting each during the year 2018-19.</p>	<p>The internal Control system of the University needs to be strengthened. University shall make all out efforts to further strengthen the Internal Control System. As regards to conduct of meeting of Planning Board, the Academic Council, the Finance Committee, and Board of Management University shall holds meeting as prescribed under DTU Act in future.</p>
3	<p>System of physical verification of fixed assets: The University had not maintained fixed asset records/register for land, building, plant and machinery, capital work in progress (CWIP) and other assets indicating their location, cost, addition, deduction for each item of assets. There is no system to physically verify the fixed assets. The mapping of Fixed Assets was not being done with respect to the Grant/Loan/Own funds from which University had created these assets. This increases the risks and chances of defalcation/fraud.</p>	
4	<p>System of physical verification of inventory: there is no system of physical verification of inventory in University and in the absence of which, the physical existence of inventory and shortage/ excess, if any, could not be verified in Audit.</p>	<p>All concerned have been advised to have proper physical verification of inventory/ consumables.</p>
5	<p>Regularity in payment of Statutory Dues: As per the records, furnished by the University it was regular in payment of Statutory dues.</p>	<p>Matter of record.</p>

The CAG has given to the best their information and according to the explanations given to them, the said financial statements read together with Accounting policies and Notes to Accounts and subject to the significant matters stated and other matters given **TRUE and FAIR** view in conformity in accounting Principles generally accepted in India.



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DELHI TECHNOLOGICAL UNIVERSITY
SHAHBAD DAULATPUR, BAWANA ROAD, DELHI-110042.

Separate Audit report of the Comptroller & Auditor General of India (CAG) and
Action taken thereon for the year ended 31st March 2019.

A. BALANCE SHEET SOURCES OF FUNDS

Designated/ Earmarked/ Endowment Funds (Schedule - 2)- Rs. 113.61 crore

1	The above include Rs. 2.47 crore pertaining to various funds, which was directly deposited in the bank for which no supporting/ forwarding document is held by the University. In the absence of records, Audit is unable to verify the recognition of income and consequential impact thereof, if any, on the financial statements.	The various receipts of respective funds were received in their corresponding bank accounts directly and hence they were treated as respective fund receipts. Since they were related to fund the question of their consequential impact on Income & Expenditure account does not arise.
2	The University made adjustment in 'Student Fund' 65.34 lakh) and ' Facilities and Services Fund' (Rs. 65.73 lakh) due to difference between the balances in respective 'Designated/ Earmarked/ Endowment Fund' and the bank balance in the fund account. The detail of the adjustments made has not been furnished to Audit. In the absence of records, Audit is unable to verify the adjustments made in ' Designated / Earmarked / Endowment Fund' and consequential impact thereof, if any, on the financial statements.	The reconciliation statement of adjustments in the various funds shown in Schedule II (a) However if reconciliation statement for student fund and Facilities and Services fund has not been incorporated, the same is readily available and incorporated in the Balance Sheet and details of the adjustment is Annexure-I&II.
3	During the year the University received fee for examination, amounting to Rs. 81.38 lakh and scholarship amounting to Rs. 20.55 lakh in Receipt account. The University did not transfer the funds from Receipt account to Examination Fund and Scholarship. Fund bank accounts. In order to match the balance in ' Examination Fund' with Examination fund bank Account and 'Scholarship fund' with Scholarship Fund bank. Account, the University has reduced Rs. 81.38 lakh from the Examination Fund account, and Rs. 20.55 lakh from Scholarship Fund account. This has resulted in understatement of 'Examination Fund' and 'Scholarship Fund' i.e. 'Designated / Earmarked/Endowment Fund' and overstatement of 'Capital Fund' by Rs. 101.93 lakh.	During the year the University received Examination and Scholarship fee in the Receipt accounts and as per practice the amount is being transferred to their respective accounts either in the same year or subsequent year. Resultant the final outcome no understatement of any fund i.e. Examination, Scholarship Fund, designated fund etc.



APPLICATION OF FUNDS

Fixed Assets (Schedule - 4) Tangible Assets – Rs. 262.92 crore

4	The above includes an advance of Rs. 1.02 crore paid to BSES Yamuna Power Limited for Augmentation in Electrical Power Lines (11kv) for substation of East Delhi Campus, DTU Delhi. The work was not completed as on 31 March 2019. This has resulted in understatement of 'Loans, Advances and Deposits' and overstatement of 'Fixed Assets (Tangible Assets)' by Rs. 1.02crore, each.	An advance of Rs. 1.02 Crore paid to BSES Yamuna Power Ltd. for augmentation in electrical power line is not as a loan and deposits and the work was completed in the year 2019-20 and taken in the tangible assets in subsequent years. Hence there is no understatement of loan advance and overstatement of Fixed Assets.
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Capital work in Progress - 12.35 crore

5	During the year 2018-19, the University has made additions to fixed assets amounting to Rs. 2.53 crore under the head 'Building' which included assets amounting to 57.13 lakh transferred from 'CWIP' to 'Fixed Assets'. The University could not furnish the details of completion and put to use certificate of assets capitalized amounting to Rs. 2.53 crore. Hence, Audit could not verify the addition of fixed asset amounting to Rs. 2.53 crore.	Not available
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Investment from Earmarked funds (Schedule-5)- 142.75 crore

6	The above included one FDR at maturity amount (80.13 lakh) instead of principal amount (Rs. 69.06 lakh). This has resulted in overstatement of 'Investment' from 'Earmarked Funds' and overstatement of 'Designated/ Earmarked/ Endowment fund' by Rs. 11.06 lakh.	The FDR of 69.06 Lakhs i.e. principal were taken in the investment from earmarked fund instead of 80.13 Lakhs as observed by the Auditor.
7	As per format, the 'Term Deposit Accounts with Banks is to be shown under Current Assets. However, DTU has shown Fixed Deposits amounting to Rs. 39.38 crore as Investment instead of Current Assets. This has resulted in understatement of 'Current Assets' and overstatement of 'Investment' by 39.38 crore.	All the FDRs as observed by the Auditor amounting to Rs. 39.38 crore were entered in investment were one year. The necessary observation are being taken in the account and compliance will be shown in the next Audit.



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B. INCOME AND EXPENDITURE ACCOUNT INCOME

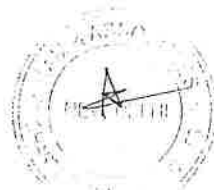
Income from Investments (Schedule-11)-Rs. 3.98 crore

<p>8 The above include income accrued but not due on Earmarked Funds amounting to 3.49 crore and Other Investments amounting to Rs. 1.80 crore. In the absence of interest certificates, Audit unable to verify the recognition of income to the extent of Rs.1.80 crore and income transferred to Earmarked funds to the extent of Rs. 3.49 crore and consequential impact thereof, if any, on the financial statements.</p>	<p>The interest accrued on investment has been calculated on the basis of issue date, maturity date and rate of interest of FDRs. however interest certificates have been obtained from banks in the current F'Y 2020-21.</p>
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EXPENDITURE

Administrative and General Expenses (Schedule -17) - 26.71 crore Water charges – Nil

<p>9 Water charges in respect of East Delhi Campus amounting Rs. 20.73 lakh has been shown under 'Electricity and Power'. This has resulted in understatement of Water charges and overstatement of Electricity and Power by 20.73 lakh, each.</p>	<p>The necessary observation are being taken in the account and noted for future compliance.</p>
<p>10 As per the format, the rate of depreciation on E-Journal and Computer Software is 40 percent. The University has changed the depreciation of Rs. 65.88 Lakhs on the E-Journal at 10 percent by clubbing with Library Books & Scientific Journal and on Computer Software of Rs. 18.62 Lakhs at 20 percent by clubbing with Computer Pheripherals. This had resulted in understatement of Depreciation and overstatement of Fixed Assets by Rs. 216.29 lakhs and consequently overstatement of Excess of Income over Expenditure by same amount.</p>	<p>The necessary observation are being taken in the account and noted for future compliance.</p>
<p>11 As per significant Accounting Policy no. 1, the accounts are prepared on accrual method of accounting. However, the University has not provided liability for expenditure amounting to Rs. 5.19 crore under various head pertaining to the period January to March 2018 in accounts. This has resulted in understatement of expenditure and Current Liabilities by Rs. 5.19 Crore each. Consequently Excess of Income over Expenditure overstated by same amount.</p>	



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C. Receipts and Payment Accounts

12	As per the format the schedule for 'Current Assets' in the Balance Sheet and Receipts and Payment Account should show the bank balances with scheduled banks in Current Accounts, Term Deposit Accounts and Savings Account separately. However, Fixed Deposit of Rs. 137.42 crore as on 1.4.2018 and Rs. 182.13 crore as on 31.3.2019 has not been shown in opening and closing bank balance in the Receipts and Payments Account. Further, balance of Rs. 36.78 crore as on 31.3.2019, in Current Account has been shown under Saving Account.	The necessary observation are being taken in the account and noted for future compliance.
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D. GENERAL

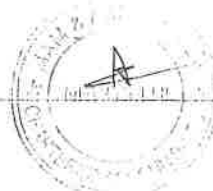
13	The University has not provided Liability towards Gratuity payable on superannuation and death of employees and Leave Encashment of employees on actuarial basis.	The University has now provisioned the amount of Gratuity, Leave encashment etc. w.e.f. FY 2020-21
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E. GRANTS-IN-AID

14	Out of total Grants in aid of Rs. 29.00 crore received during the year 2018-19, unspent balance of Rs. 32.50 crore of previous year and University generated fund of Rs. 110.50 crore during the year, the University utilized Rs. 147.19 crore, leaving an unspent balance of Rs. 24.81 crore as on 31 March 2019.	Matter of Record
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Annexure-I

1	Adequacy of Internal Audit System- Delhi Technological University did not have an Internal Audit Wing of its own. However, the Financial statements were audited by a firm of Chartered Accountant.	The internal Audit system is adequate and commensurate with the size and nature of activities of the institute and internal Audit of the University is being done by Dte. of Audit, Govt. of NCT of Delhi and CAG regularly.
2	Adequacy of Internal control System:- Based on our audit observations and review of the system, the Internal Control System of the University was neither commensurate with its size not operating effectively, We noted that: As per section 19 of Delhi Technological University Act, 2009, the court, the Academic Council, the Finance Committee and the Planning Board should hold one, three, four and two meetings in a year respectively, However, the Planning Board, the Academic Council, the Finance Committee, and Board of Management were short of one meeting each during the year 2018-19.	The internal Control system of the University needs to be strengthened. University shall make all out efforts to further strengthen the Internal Control System. As regards to conduct of meeting of Planning Board, the Academic Council, the Finance Committee, and Board of Management University shall holds meeting as prescribed under DTU Act in future.



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3	<p>System of physical verification of fixed assets: The University had not maintained fixed asset records/register for land, building, plant and machinery, capital work in progress (CWIP) and other assets indicating their location, cost, addition, deduction for each item of assets. There is no system to physically verify the fixed assets. The mapping of Fixed Assets was not being done with respect to the Grant/Loan/Own funds from which University had created these assets. This increases the risks and chances of defalcation/fraud.</p>	
4	<p>System of physical verification of inventory: there is no system of physical verification of inventory in University and in the absence of which, the physical existence of inventory and shortage/ excess, if any, could not be verified in Audit.</p>	<p>All concerned have been advised to have proper physical verification of inventory/ consumables.</p>
5	<p>Regularity in payment of Statutory Dues: As per the records, furnished by the University it was regular in payment of Statutory dues.</p>	<p>Matter of record.</p>

Note:

The CAG has given to the best their information and according to the explanations given to them, the said financial statements read together with Accounting policies and Notes to Accounts and subject to the significant matters stated and other matters given TRUE and FAIR view in conformity in accounting Principles generally accepted in India.



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DELHI TECHNOLOGICAL UNIVERSITY
(Formerly Delhi College of Engineering)
Shahbad Daulatpur, Main Bawana Road, Delhi-42

F.No. DTU/Reg/Uni.Adm.Com./2022-23 / 2522

Dated: 26.02.22

Notification

Subject: Annual Fee Structure for the students seeking admissions in the Academic Session 2022-23 at DTU.

The Competent Authority has approved the Annual Fee structure of the following programs for the students seeking admission in the Academic Session 2022-23 :-

- A. Bachelor of Technology (B.Tech)
- B. Bachelor of Design (B.Des)
- C. Bachelor of Technology (B.Tech) (Lateral Entry)
- D. Bachelor of Technology (B.Tech) (Continuing Education)
- E. Bachelor of Business Administration (BBA) & B.A Economics (H)
- F. Master of Technology (M.Tech)
- G. Master of Technology (M.Tech) (Part Time)
- H. (i) Master of Business Administration (MBA)
(ii) MBA -Family Business & Entrepreneurship
(iii) MBA in Innovation, Entrepreneurship and Venture Development
(iv) MBA (Business Analytics)
- I. Executive MBA
- J. M.Sc. Programme
- K. Master of Design (M.Des)
- L. Ph.D (Full Time/ Part Time)
- M. DASA Students (UG Programs)
- N. International Students (Direct Admission in UG Program)
- O. International Students (Direct Admission in PG Program)
- P. International Students (Direct Admission in Ph.D Program)
- Q. Withdrawal Policy

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(A). Bachelor of Technology (B.Tech)

S.No.	Particulars	Fee in AY2022-23 (Rs.)	Fee in AY2023-24 (Rs.)	Fee in AY2024-25 (Rs)	Fee in AY2025-26 (Rs)
1.	Tuition Fee	1,40,300	1,47,300	1,55,000	1,63,000
2.	Non Govt. Component				
2.1	Student Welfare fee (Co-curricular Activities, Training & Placement, Extra Curricular Activities, Annual Gathering, Students welfare, Institutional Development, Outsourcing, conference, seminar, workshop, innovative projects, skill development activities and Misc. Expenditure on unspecified items)	20,000	20,000	20,000	22,000
2.2	Facilities & Services Charges (Research initiatives, training programmes, Awards, automation, facilities, entrepreneurship activities and any misc. expenditure on unspecified items)	36,000	36,000	36,000	36,000
2.3	Economically weaker section fund	7,000	10,000	10,000	10,000
2.4	Examination fee (Examination Infrastructure strengthening, expenditure on examination activities, confidential printing etc.)	15,000	15,000	15,000	15,000
2.5	Premium amount for medi-claim of student (per annum)	700	700	700	700
	Total	2,19,000	2,29,000	2,36,700	2,46,700

(B). Bachelor of Design (B.Des)

S.No.	Particulars	Fee in AY2022-23 (Rs.)	Fee in AY2023-24 (Rs.)	Fee in AY2024-25 (Rs)	Fee in AY2025-26 (Rs)
1.	Tuition Fee	1,40,300	1,47,300	1,55,000	1,63,000
2.	Non Govt. Component				
2.1	Student Welfare fee (Co-curricular Activities, Training & Placement, Extra Curricular Activities, Annual Gathering, Students welfare, Institutional Development, Outsourcing, conference, seminar, workshop, innovative projects, skill development activities and Misc. Expenditure on unspecified items)	20,000	20,000	20,000	22,000
2.2	Facilities & Services Charges (Research initiatives, training programmes, Awards, automation, facilities, entrepreneurship activities and any misc. expenditure on unspecified items)	36,000	36,000	36,000	36,000
2.3	Economically weaker section fund	7,000	10,000	10,000	10,000
2.4	Examination fee (Examination Infrastructure strengthening, expenditure on examination activities, confidential printing etc.)	15,000	15,000	15,000	15,000
2.5	Premium amount for medi-claim of student (per annum)	700	700	700	700
	Total	2,19,000	2,29,000	2,36,700	2,46,700

(C). Bachelor of Technology (B.Tech) (Lateral Entry)

S.No.	Particulars	Fee in AY2022-23 (Rs.)	Fee in AY2023-24 (Rs.)	Fee in AY2024-25 (Rs.)
1.	Tuition Fee	1,40,300	1,47,300	1,55,000
2.	Non Govt. Component			
2.1	Student Welfare fee (Co-curricular Activities, Training & Placement, Extra Curricular Activities, Annual Gathering, Students welfare, Institutional Development, Outsourcing, conference, seminar, workshop, innovative projects, skill development activities and Misc. Expenditure on unspecified items)	20,000	20,000	20,000
2.2	Facilities & Services Charges (Research initiatives, training programmes, Awards, automation, facilities, entrepreneurship activities and any misc. expenditure on unspecified items)	36,000	36,000	36,000
2.3	Economically weaker section fund	7,000	10,000	10,000
2.4	Examination fee (Examination Infrastructure strengthening, expenditure on examination activities, confidential printing etc.)	15,000	15,000	15,000
2.5	Premium amount for medi-claim of student (per annum)	700	700	700
	Total	2,19,000	2,29,000	2,36,700

(D). Bachelor of Technology (B.Tech) (Continuing Education)

S.No.	Particulars	Fee in AY2022-23 (Rs.)	Fee in AY2023-24 (Rs.)	Fee in AY2024-25 (Rs.)	Fee in AY2025-26 (Rs.)
1.	Tuition Fee	1,00,000	1,00,000	1,00,000	1,00,000
2.	Non Govt. Component				
2.1	Student Welfare fee (Co-curricular Activities, Extra Curricular Activities, Annual Gathering, Students welfare, Institutional Development, Outsourcing, conference, seminar, workshop, innovative projects, skill development activities and Misc. Expenditure on unspecified items)	16,000	16,000	16,000	16,000
2.2	Facilities & Services Charges (Research initiatives, training programmes, Awards, automation, facilities, entrepreneurship activities and any misc. expenditure on unspecified items)	21,000	21,000	21,000	21,000
2.3	Economically weaker section fund	500	500	500	1000
2.4	Examination fee (Examination Infrastructure strengthening, expenditure on examination activities, confidential printing etc.)	12,000	12,000	12,000	15,000
2.5	Premium amount for medi-claim of student (per annum)	500	500	500	700
	Total	1,50,000	1,50,000	1,50,000	1,53,700

(E). Bachelor of Business Administration (BBA) & B.A Economics (H)

S.No.	Particulars	Fee in AY 2022-23 (Rs.)	Fee in AY 2023-24 (Rs.)	Fee in AY 2024-25 (Rs.)
1.	Tuition Fee	48,800	55,500	58,500
2.	Non Govt. Component			
2.1	Student Welfare Fee (Co-curricular activities, Training & placement, Extra Curricular Activities, Annual Gathering, Students welfare, Institutional Development, outsourcing, conference, seminar, workshop, innovative projects, skill development activities and, Misc. Expenditure on Unspecified Items)	15,000	15,000	15,000
2.2	Facilities & Services Charges (Research initiatives, training programmes, Awards, automation, facilities, entrepreneurship activities and any misc. expenditure on unspecified items)	15,000	15,000	15,000
2.3	Economically weaker section fund	6,000	6,000	6,000
2.4	Examination fee (Examination Infrastructure strengthening, expenditure on examination activities, confidential printing etc.	13,000	13,000	15,000
2.5	Premium amount for mediclaim of student (per-annum)	700	700	700
	GRAND TOTAL	98,500	1,05,200	1,10,200

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(F). Master of Technology (M.Tech)

S.No.	Particulars	Fee in AY 2022-23 (Rs.)	Fee in AY 2023-24 (Rs.)
1.	Tuition Fee	1,05,500	1,05,500
2.	Non Govt. Component		
2.1	Student Welfare Fee (Co-curricular activities, Training & placement, Extra Curricular Activities, Annual Gathering, Students welfare, Institutional Development, outsourcing, conference, seminar, workshop, innovative projects, skill development activities and, Misc. Expenditure on Unspecified Items)	18,000	18,000
2.2	Facilities & Services Charges (Research initiatives, training programmes, Awards, automation, facilities, entrepreneurship activities and any misc. expenditure on unspecified items)	25,000	25,000
2.3	Economically weaker section fund	5,000	5,000
2.4	Examination fee (Examination Infrastructure strengthening, expenditure on examination activities, confidential printing etc.	12,000	15,000
2.5	Premium amount for mediclaim of student (per-annum)	500	700
	GRAND TOTAL	1,66,000	1,69,200



(G). Master of Technology (Part Time)

S.No.	Particulars	Fee in AY 2022-23 (Rs.)	Fee in AY 2023-24 (Rs.)	Fee in AY 2024-25 (Rs.)
1.	Tuition Fee	99,500	99,500	1,05,500
2.	Non Govt. Component			
2.1	Student Welfare Fee (Co-curricular activities, Training & placement, Extra Curricular Activities, Annual Gathering, Students welfare, Institutional Development, outsourcing, conference, seminar, workshop, innovative projects, skill development activities and, Misc. Expenditure on Unspecified Items)	20,000	20,000	18,000
2.2	Facilities & Services Charges (Research initiatives, training programmes, Awards, automation, facilities, entrepreneurship activities and any misc. expenditure on unspecified items)	28,000	28,000	25,000
2.3	Economically weaker section fund	5,000	5,000	5,000
2.4	Examination fee (Examination Infrastructure strengthening, expenditure on examination activities, confidential printing etc.	13,000	13,000	15,000
2.5	Premium amount for mediclaim of student (per-annum)	500	500	700
	GRAND TOTAL	1,66,000	1,66,000	1,69,200



- (H). (i) Master of Business Administration (MBA)
(ii) MBA-Family Business & Entrepreneurship (MBA-FBE)
(iii) MBA in Innovation, Entrepreneurship and Venture Development (MBA-IEV)
(iv) MBA-Business Analytics (MBA-BA)

S.No.	Particulars	Fee in AY 2022-23 (Rs.)	Fee in AY 2023-24 (Rs.)
1.	Tuition Fee	1,40,000	1,47,300
2.	Non Govt. Component		
2.1	Student Welfare Fee (Co-curricular activities, Training & placement, Extra Curricular Activities, Annual Gathering, Students welfare, Institutional Development, outsourcing, conference, seminar, workshop, innovative projects, skill development activities and, Misc. Expenditure on Unspecified Items)	20,000	20,000
2.2	Facilities & Services Charges (Research initiatives, training programmes, Awards, automation, facilities, entrepreneurship activities and any misc. expenditure on unspecified items)	30,000	36,000
2.3	Economically weaker section fund	7,000	10,000
2.4	Examination fee (Examination Infrastructure strengthening, expenditure on examination activities, confidential printing etc.	15,000	15,000
2.5	Premium amount for mediclaim of student (per-annum)	700	700
	GRAND TOTAL	2,12,700	2,29,000

(I). Executive MBA (EMBA)

S.No.	Particulars	Fee in AY 2022-23 (Rs.)	Fee in AY 2023-24 (Rs.)
1.	Tuition Fee	1,85,000	1,90,000
2.	Non Govt. Component		
2.1	Student Welfare Fee (Co-curricular activities, Extra Curricular Activities, Annual Gathering, Students welfare, Institutional Development, outsourcing, conference, seminar, workshop, innovative projects, skill development activities and, Misc. Expenditure on Unspecified Items)	22,000	22,000
2.2	Facilities & Services Charges (Research initiatives, training programmes, Awards, automation, facilities, entrepreneurship activities and any misc. expenditure on unspecified items)	22,000	36,000
2.3	Economically weaker section fund	-	10,000
2.4	Examination fee (Examination Infrastructure strengthening, expenditure on examination activities, confidential printing etc.	12,000	15,000
2.5	Premium amount for mediclaim of student (per-annum)	700	700
	GRAND TOTAL	2,41,700	2,73,700

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(J) M.Sc Programme

S.No.	Particulars	Fee in AY 2022-23 (Rs.)	Fee in AY 2023-24 (Rs.)
1.	Tuition Fee	16,000	20,000
2.	Non Govt. Component		
2.1	Student Welfare Fee (Co-curricular activities, Training & placement, Extra Curricular Activities, Annual Gathering, Students welfare, Institutional Development, outsourcing, conference, seminar, workshop, innovative projects, skill development activities and, Misc. Expenditure on Unspecified Items)	8,000	10,000
2.2	Facilities & Services Charges (Research initiatives, training programmes, Awards, automation, facilities, entrepreneurship activities and any misc. expenditure on unspecified items)	1,500	1,500
2.3	Economically weaker section fund	4,000	5,000
2.4	Examination fee (Examination Infrastructure strengthening, expenditure on examination activities, confidential printing etc.	4,000	5,000
2.5	Premium amount for mediclaim of student (per-annum)	700	700
	GRAND TOTAL	34,200	42,200

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(K) Master of Design (M.Des)

S.No.	Particulars	Fee in AY 2022-23 (Rs.)	Fee in AY 2023-24 (Rs.)
1.	Tuition Fee	1,40,300	1,47,300
2.	Non Govt. Component		
2.1	Student Welfare Fee (Co-curricular activities, Training & placement, Extra Curricular Activities, Annual Gathering, Students welfare, Institutional Development, outsourcing, conference, seminar, workshop, innovative projects, skill development activities and, Misc. Expenditure on Unspecified Items)	20,000	20,000
2.2	Facilities & Services Charges (Research initiatives, training programmes, Awards, automation, facilities, entrepreneurship activities and any misc. expenditure on unspecified items)	36,000	36,000
2.3	Economically weaker section fund	7,000	10,000
2.4	Examination fee (Examination Infrastructure strengthening, expenditure on examination activities, confidential printing etc.	15,000	15,000
2.5	Premium amount for mediclaim of student (per-annum)	700	700
	GRAND TOTAL	2,19,000	2,29,000

(L) Ph.D (Full Time / Part Time)

S.No.	Particulars	Fee in year of admission (Rs.)	Fee in subsequent academic years *
1.	The academic staff of DTU DCE staff (R.19.1) and Project staff pursuing Ph.D as in R.19.11	17,000	7,000
2.	Other Full Time / Part Time candidates	29,000	13,000
3.	Premium amount for mediclaim of student (per-annum)	700	700

* Fees is to be paid till the academic year in which the thesis is submitted.



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(M) DASA Students (UG)

S.No	Particulars	Fee in AY 2022-23	Fee in AY 2023-24	Fee in AY 2024-25	Fee in AY 2025-26
(A)	Foreign Nationals except from SAARC and ASEAN countries				
1.0	Tuition Fee	\$8000	\$8000	\$8000	\$8000
2.0	Non Govt. Component of fee				
2.1	Student Welfare fee (Co-curricular Activities, Training & Placement, Extra Curricular Activities, Annual Gathering, Students welfare, Institutional Development, Outsourcing, conference, seminar, workshop, innovative projects, skill development activities and Misc. Expenditure on unspecified items)	\$1050	\$1100	\$1100	\$1100
2.2	Facilities & Services Charges (Research initiatives, training programmes, Awards, automation, facilities, entrepreneurship activities and any misc. expenditure on unspecified items)				
2.3	Economically weaker section fund				
2.4	Premium amount for medi-claim of student (per annum)				
2.5	Premium amount for medi-claim of student (per annum)				
	Grand Total	\$9050	\$9100	\$9100	\$9100
(B)	Foreign Nationals from SAARC and ASEAN Countries (The candidates from Nepal and Bhutan can submit their fees in equivalent Indian Rupees. However, they will be required to get Exchange Rate Certificate from the bankers and submit the same)				
1.0	Tuition Fee	\$4000	\$4000	\$4000	\$4000
2.0	Non Govt. Component of fee				
2.1	Student Welfare fee (Co-curricular Activities, Training & Placement, Extra Curricular Activities, Annual Gathering, Students welfare, Institutional Development, Outsourcing, conference, seminar, workshop, innovative projects, skill development activities and Misc. Expenditure on unspecified items)	\$1050	\$1100	\$1100	\$1100
2.2	Facilities & Services Charges (Research initiatives, training programmes, Awards, automation, facilities, entrepreneurship activities and any misc. expenditure on unspecified items)				
2.3	Economically weaker section fund				
2.4	Examination fee (Examination Infrastructure strengthening, expenditure on examination activities, confidential printing etc.)				
2.5	Premium amount for medi-claim of student (per annum)				
	Grand Total	\$5050	\$5100	\$5100	\$5100

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(C) Children of Indians workers in Gulf Countries (CIWG) through DASA					
1.0	Tuition Fee	Rs. 1,40,300	Rs. 1,47,300	1,55,000	1,63,000
2.0	Non Govt. Component of fee				
2.1	Student Welfare fee (Co-curricular Activities, Training & Placement, Extra Curricular Activities, Annual Gathering, Students welfare, Institutional Development, Outsourcing, conference, seminar, workshop, innovative projects, skill development activities and Misc. Expenditure on unspecified items)	Rs.20,000	Rs.20,000	Rs.20,000	Rs.22,000
2.2	Facilities & Services Charges (Research initiatives, training programmes, Awards, automation, facilities, entrepreneurship activities and any misc. expenditure on unspecified items)	Rs.36,000	Rs.36,000	Rs.36,000	Rs.36,000
2.3	Economically weaker section fund	Rs.7,000	Rs.10,000	Rs.10,000	Rs.10,000
2.4	Examination fee (Examination Infrastructure strengthening, expenditure on examination activities, confidential printing etc.)	Rs.15,000	Rs.15,000	Rs.15,000	Rs.15,000
2.5	Premium amount for medi-claim of student (per annum)	Rs. 700	Rs. 700	Rs. 700	Rs. 700
	Grand Total	Rs. 2,19,000	Rs. 2,29,000	2,36,700	2,46,700

[Handwritten Signature]

(N) International Students**Direct Admission for Foreign Students (UG) :**

S.No	Particulars	Fee in AY 2022-23	Fee in AY 2023-24	Fee in AY 2024-25	Fee in AY 2025-26
(A)	Direct Admission for Foreign Nationals: Applications routed through Govt. of India agencies/ Direct Admission for Foreign Nationals: Directly applied to DTU				
1.0	Tuition Fee	\$ 5000	\$ 5000	\$ 5000	\$ 5000
2.0	Non Govt. Component of fee				
2.1	Student Welfare fee (Co-curricular Activities, Training & Placement, Extra Curricular Activities, Annual Gathering, Students welfare, Institutional Development, Outsourcing, conference, seminar, workshop, innovative projects, skill development activities and Misc. Expenditure on unspecified items)	\$1050	\$1100	\$1100	\$1100
2.2	Facilities & Services Charges (Research initiatives, training programmes, Awards, automation, facilities, entrepreneurship activities and any misc. expenditure on unspecified items)				
2.3	Economically weaker section fund				
2.4	Examination fee (Examination Infrastructure strengthening, expenditure on examination activities, confidential printing etc.)				
2.5	Premium amount for medi-claim of student (per annum)				
	Grand Total	\$6050	\$6100	\$6100	\$6100
(B)	Foreign Nationals from SAARC and ASEAN Countries (routed through Govt. of India Agencies) / Foreign Nationals from SAARC and ASEAN Countries (directly applied to DTU)				
1.0	Tuition Fee	\$ 2500	\$ 2500	\$ 2500	\$ 2500
2.0	Non Govt. Component of fee				
2.1	Student Welfare fee (Co-curricular Activities, Training & Placement, Extra Curricular Activities, Annual Gathering, Students welfare, Institutional Development, Outsourcing, conference, seminar, workshop, innovative projects, skill development activities and Misc. Expenditure on unspecified items)	\$1050	\$1100	\$1100	\$1100
2.2	Facilities & Services Charges (Research initiatives, training programmes, Awards, automation, facilities, entrepreneurship activities and any misc. expenditure on unspecified items)				
2.3	Economically weaker section fund				
2.4	Examination fee (Examination Infrastructure strengthening, expenditure on examination activities, confidential printing etc.)				
2.5	Premium amount for medi-claim of student (per annum)				
	Grand Total	\$3550	\$3600	\$3600	\$3600

(O) International Students**Direct Admission for Foreign Students (PG) :**

S.No	Particulars	Fee in AY 2022-23	Fee in AY 2023-24
(A)	Direct Admission for Foreign Nationals: Applications routed through Govt. of India agencies / Direct Admission for Foreign Nationals: Directly applied to DTU		
1.0	Tuition Fee	\$ 5000	\$ 5000
2.0	Non Govt. Component of fee		
2.1	Student Welfare fee (Co-curricular Activities, Training & Placement, Extra Curricular Activities, Annual Gathering, Students welfare, Institutional Development, Outsourcing, conference, seminar, workshop, innovative projects, skill development activities and Misc. Expenditure on unspecified items)	\$800	\$800
2.2	Facilities & Services Charges (Research initiatives, training programmes, Awards, automation, facilities, entrepreneurship activities and any misc. expenditure on unspecified items)		
2.3	Economically weaker section fund		
2.4	Examination fee (Examination Infrastructure strengthening, expenditure on examination activities, confidential printing etc.)		
2.5	Premium amount for medi-claim of student (per annum)		
	Grand Total	\$5800	\$5800
(B)	Foreign Nationals from SAARC and ASEAN Countries (routed through Govt. of India Agencies)/ Foreign Nationals from SAARC and ASEAN Countries (directly applied to DTU)		
1.0	Tuition Fee	\$ 2500	\$ 2500
2.0	Non Govt. Component of fee		
2.1	Student Welfare fee (Co-curricular Activities, Training & Placement, Extra Curricular Activities, Annual Gathering, Students welfare, Institutional Development, Outsourcing, conference, seminar, workshop, innovative projects, skill development activities and Misc. Expenditure on unspecified items)	\$800	\$800
2.2	Facilities & Services Charges (Research initiatives, training programmes, Awards, automation, facilities, entrepreneurship activities and any misc. expenditure on unspecified items)		
2.3	Economically weaker section fund		
2.4	Examination fee (Examination Infrastructure strengthening, expenditure on examination activities, confidential printing etc.)		
2.5	Premium amount for medi-claim of student (per annum)		
	Grand Total	\$3300	\$3300

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(P) International Students

Direct Admission for Foreign Students (Ph.D) :

	Fee in AY 2022-23	Fee in AY 2023-24 and onwards
Ph.D	USD 2500	USD 1000

(Q) Withdrawal Policy

S.No.	Percentage of Refund of aggregate fee *	Point of Time when Notice of withdrawal of admission is served to HEI
1.	100%	15 days before the formally notified last date of admission.
2.	80%	Not more than 15 days after the formally notified last date of admission
3.	50%	More than 15 days but less than 30 days after formally notified last date of admission.
4.	00%	More than 30 days after formally notified last date of admission.

***(Inclusive of Tuition fees and Non Govt. Component).**

Note: The fee in USD will be implemented as prescribed by MHRD.

Student permitted for semester/year withdrawal as per ordinance has to pay the fees for the semester/year for which he/she has been granted withdrawal. However, he/she will not be charged the fees when he/she is completing his/her semester/year against withdrawal semester/ year.

Subject to the provisions of the Act, Statues and Ordinances, the issues not covered in the notice or in the event of differences of interpretation, the Vice Chancellor may take a decision. The decision of the Vice Chancellor shall be final.

In special circumstances, the Vice Chancellor may approve amendment, modification, insertion or deletion which in his opinion is necessary or expedient for the smooth running of a program.

This issues with the prior approval of the Competent Authority.


(Prof. Madhusudan Singh)
Registrar

F.No. DTU/Reg/Notifications/2019-20 | 2522

Dated: 26.02.22

Copy to :

1. PA to VC for kind information of the Hon'ble Vice Chancellor.
2. All the Deans & Heads of the Academic Department of DTU
3. Director (EDC)/HoD (USME)
4. All Associate Deans/ Associate Heads
5. Controller of Examination/ Controller of Finance/Chief Operating Officer
6. All Branch In-charges
7. Head (CC) with a request to upload the same on University website.


(Prof. Madhusudan Singh)
Registrar

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