



DELHI TECHNOLOGICAL UNIVERSITY

MINUTES OF

39th Meeting of

THE FINANCE COMMITTEE

Date : 08.09.2025

Time : 10:30 A.M.

**Venue : Room no. 307,
2nd Floor, Admin Block
Delhi Technological university
Shahbad Dairy, Delhi**



Delhi Technological University

(Established by Govt. of NCT of Delhi vide Act 6 of 2009)
(Formerly Delhi College of Engineering)

No.F.5/DTU/ACCTS/FC-39/2025-26(2)/629

Dated: 15/09/2025

39th meeting of the Finance Committee, Delhi Technological University (DTU) held on 08.09.2025 at 10:30 AM. The following members attended the meeting:

1. Prof. Prateek Sharma, Vice Chancellor, DTU.
2. Prof. Narendra Kumar, Registrar, DTU.
3. Prof. Nirendra Dev, Controller of Finance, DTU.
4. Ms. Anjali Sehrawat, IAS, Director, DTTE.
(represented Secretary, DTTE)
5. Sh. Mangej Singh, Dy. Secretary (Finance), Finance Department,
(represented Principle Secretary (Finance), GNCTD.
6. Prof. S. Indu Dean (Digital Education), DTU, Special Invitee.
7. Prof. Girish Kumar, Dean (R&D), DTU, Special Invitee.
8. Prof. A. Trivedi, Dean (SILR), DTU, Special Invitee.

Principle Secretary (Finance), GNCTD and Secretary, DTTE could not attend the meeting due to their pre-occupations.

The minutes of the meeting are as follows:

Agenda 39.1: Opening remarks by the Chairman.

Hon'ble Vice Chancellor welcomed Ms. Anjali Sehrawat, IAS, Director, Directorate of Training & Technical Education, Government of NCT of Delhi; Sh. Mangej Singh, Dy. Secretary, Finance, Government of NCT of Delhi; Prof. Narendra Kumar, Registrar, DTU and other special invitees in the 39th meeting of the Finance Committee and .

The Chairperson highlighted some of the achievements/events in DTU since the last meeting of the Finance Committee as under:

1. NAAC accreditation has been completed and DTU received A+ grade with CGPA 3.47
2. DTU has obtained 30th rank in engineering category and 42nd in University Category (NIRF ranking).
3. All admissions are done. We have closed at a higher rank than last year in almost all programs. Orientation program for newly admitted students has been successfully completed.

4. Successfully completed the course VIVEK Marg in collaboration with Rama Krishna Mission.

5. Inaugurating the Yogi Goswami Clean Energy Lab by Hon'ble Education Minister of Delhi, Sh. Ashish Sood today.

6. MOU Signed

- Delhi Technological University (DTU) has entered into a long-term strategic partnership with QNu Academy through the signing of a Memorandum of Understanding (MoU) to set up a state-of-the-art Quantum Communication Lab on its campus.
- Memorandum of Understanding (MoU) was signed today between Delhi Technological University (DTU) and the National Communications Academy-Technology (NCA-T), Department of Telecommunications (DOT), to strengthen collaboration in the field of Information & Communication Technologies, Mobile Communication Technologies, Cyber Space, associated standards, and policy research including startup development, Major initiatives of R&D.
- Signed MoU with Confederation of Education Excellence to jointly launch industry-relevant, short-term online live capsule courses targeting students from ITIs, BTE Polytechnics, and schools in Tier 2/3 cities across India. To jointly launch industry-relevant, short-term online live capsule courses targeting students from ITIs, BTE Polytechnics, and schools in Tier 2/3 cities across India.

7. Major initiatives of R&D

- Secured ₹5.7 crore in new sponsored research projects from government agencies. Notably, a ₹2.3 crore collaborative project was awarded under the PAIR Scheme of the ANRF, marking a major milestone.
- Internal funding schemes :- 38 proposals were approved, Around ₹2.93 crore granted under the following categories.
 1. Young Faculty Grant (YFG)
 2. Faculty Interdisciplinary Research Project (FIRP)
 3. Equipment Matching Grant (EMG)
- To incentivize research excellence, five categories of R&D Awards were launched, contributing to a significant rise in research output.

DTU's h-index now nears 150, more than 2400 Scopus Index papers reflecting its global research impact.

- In consultancy, the university achieved a record ₹26 crore in completed projects, demonstrating strong industry trust and application-driven research
- 26 patents have been granted and 60 patents published.
- Technology transfer partnerships are being forged with NRDC, DST TECs, and leading private entities.
- University is now eligible for CSR funding. Around 40 MOUs are being processed for the same

8. CCDR

- The Centre for Community Development and Research (CCDR) at DTU is dedicated to promoting sustainable and inclusive community development through cutting-edge research, targeted capacity building, and strategic partnerships. The 2024–2026 roadmap emphasizes solving real-world challenges through innovation, community empowerment through training and outreach, and enhanced collaboration with academia, industry, government, and civil society.
- Key initiatives include the launch of a problem repository app to streamline grassroots issue identification and solution-building. Notable programs in 2024–25 include a hackathon on women entrepreneurship, an ideathon on decentralized solar energy, and two technical training programs on solar energy systems. CCDR has formalized partnerships with FinX, DRDO, a road safety NGO TRAx Society, and the Kaushika Foundation, with several more in the pipeline to amplify its impact.

9. IIF

- The DTU Innovation & Incubation Foundation (DTU-IIF), is supporting over 100 startups valued at ₹1,000+ Crores, with a startup turnover exceeding ₹300 Crores and 1,000+ jobs created. It has received recently funding—including ₹75 Lakhs under the CiC initiative with IIT Delhi and ₹90 Lakhs from AICTE IDEA Lab—and is a registered MSME Host Institution.
- Key initiatives include the Centre for Co-Innovation in Robotics and AICTE IDEA Lab. The DTU-IIF is further strengthened by strategic

mentorship from industry leaders and alumni, fostering a dynamic entrepreneurial ecosystem at DTU.

10. Celebrations

- Plastic free day on 21st may 2025
- International Yoga Day on 21st June 2025
- World Lung Cancer Day on 1st August 2025
- Independence Day
- Virasat 2025
- Cleanliness Drive on 6th August as a part of Swacchata Abhiyan
- International Day of Clean Air for Blue Skies.

11. Workshops, webinars, Events and FDP

- i. Protecting IPR by Applied Physics Department
- ii. Two day Social ideathon by Software Department during 26-27 May 2025
- iii. HRDC organized 3 weeks training program for DANICS probationaries during 26th May 2025 to 13th June 2025
- iv. DTU organized CXO submit with theme “ESG and Implementation Challenges” on 30th May 2025
- v. FDP on ‘Activity based Designing using Autodesk fusion’ by Department of Design during 7- 11 July 2025
- vi. Organized Summer School on AI starting form 14th July 2025 for two weeks

12. Podcasts released under DTU podcast series

- Podcast of Prof. Manah
- Podcast of Mr. P. S. Chadha
- Podcast of Mr. Praveen Sinha

13. Lecture series

- Department of Biotechnology on 26th June on “Transforming Glaucoma Care through Story Telling” by Prof. Ajit Mukhopadhyay from UK
- Department of Biotechnology on 3rd September 2025 on “Brain, Health, Brain Economy and need for accessible, acceptable and available quality brain healthcare in India” by Prof. Rajinder K. Dhamija, Director, IHBAS, Govt. of NCT Delhi

- Department of Humanities on 3rd September 2025 on “Tariff Wars in a Globalised Economy: Opportunities and Challenges” by Prof. Bharat Singh, Principal, Zakhir Huzain Delhi College, Delhi University.

14. Placement Statistics 2024 – 2025 (As on 24.07.2025)

No. of Companies:	368
No. of Offers:	1831
Highest CTC:	85 LPA
No. of Offers above 20 lacs:	364
Between 10 to 20 Lacs:	662
Average CTC till date:	15.04 Lacs

15. Internship Statistics 2024-2025 (As on 24.07.2025)

No. of internships:	202
No. of companies:	49
Highest stipend:	1.87 Lacs per month
No. of stipend above Rs. 1,00,000	45

Further, the Vice-Chancellor requested Controller of Finance to proceed with the agenda of the 38th Finance Committee Meeting.

Agenda 39.2: Confirmation of the minutes of the 38th meeting of the Finance Committee held on 26.05.2025

It was submitted that Minutes of the 38th meeting of the Finance Committee held on 26.05.2025 were circulated to the Hon’ble members of the Finance Committee.

Decision: The Finance Committee confirmed the minutes of 38th meeting of Finance Committee held on 26.05.2025.

Agenda 39.3: Action taken report on the decisions taken in the 38th meeting of the Finance Committee held on 26.05.2025.

The Finance Committee was informed that 05 agenda items were discussed in the last meeting held on 26.05.2025. The details of the agenda items, decisions taken thereon and the action taken by the University were given in tabular form for information of the Hon'ble Members.

Decision: The Finance Committee took the Action Taken Report on record.

Agenda 39.4 Approval of Delegation of financial powers to Dean (Research and Development)

The R&D office provides specialized administrative and managerial support for the operation of sponsored research projects, consultancy projects, University-sponsored schemes/projects for faculty and students, incentive schemes for researchers for their R&D contributions such as publications, citations, patents, product development, etc. and other research and development-related activities at the university

Vide clause 2.1 (a) of the notification authorisation of financial power is notified as:

- (i) Sanction financial implications upto Rs.25 Lakhs to Dean (Research and Development).
- (ii) Sanction financial implications exceeding Rs.25 Lakhs to Hon'ble Vice Chancellor.

In view of the above the financial power delegation related to Research and Development office activities as per earlier notifications need to be revised.

Existing financial powers as per F.5/AC/DTU/FC-27/2022/569 dated 10.10.2022

Existing financial powers as per F.5/AC/DTU/FC-27/2022/569 dated 10.10.2022							
S.No.	Nature of A/A and E/S powers	Vice Chancellor	Registrar	Deans/HoD/Librarian	Controller of Exam (CoE)	Controller of Finance (CoF)	Conditions, if any
23	Deputation of Research staff and fellows for field work pertaining to respective research schemes with TA/DA as per rules concerning the grants received for Research	Full powers	Full power	Dean (IRD)/(P&C) shall have the power to sanction upto Rs.50,000 on each occasion	NIL	NIL	Subject to availability of funds in Research Scheme and guidelines issued by the UGC/AICTE/MHRD/DST/MiETY/MNRE other funding agencies.
24	Approval for accepting the consultancy assignment by faculty	Full power	NIL	NIL	NIL	NIL	on the recommendation of HOD/Dean IRD and as per approved norms/guidelines
26 (b)	Scholarship & contingency in respect of M.Tech, MBA, PhD, TRF, PDFs and fellow engaged under R&D project.	Full powers	Full power	Dean (UG)/(PG)/(P&C)/(IRD) Upto Rs.10 Lakh	NIL	NIL	Subject to availability of funds in Research Scheme and guidelines issued by the UGC/AICTE/MHRD/DST/MiETY/MNRE other funding agencies. And A/A for taking up the project will be accorded by the Hon'ble VC.
26 (c)	R&D Project funded by the International/National Agencies	Full powers	Full power	Dean (P&C)/(IRD) Upto Rs.2 Lakhs	NIL	NIL	Subject to availability of funds in Research Scheme and guidelines issued by the UGC/AICTE/MHRD/DST/MiETY/MNRE other funding agencies. And A/A for taking up the
26 (d)	Consultancy Projects	Full powers	NIL	NIL	NIL	NIL	
43	Expenditure on sponsored projects	Full powers	Upto Rs.5 Lakh on each occasion	Dean IRD/P&C Upto Rs.01 Lakh on each occasion to Principal Investigator A/A for taking up the project will be accorded by the Hon'ble VC.	NIL	NIL	

In line with BOM notification F.DTU/Council/BOM-AC/Notification/31/2018/516 dated 05.07.2024 following delegation of financial powers to the Research and Development activities are proposed for consideration of the FC:

Revised financial power for activities under research & development office:

S. No.	Nature of A/A and E/S powers	Vice Chancellor	Dean (R&D)	Condition, if any
1.	R&D Project funded by the International/National Agencies for all budget heads	Sanctions exceeding Rs.25 Lakhs on each occasion	Sanction upto Rs.25 Lakhs on each occasion	
2.	Consultancy Projects for all budget heads	Sanctions exceeding Rs.25 Lakhs on each occasion	Sanction upto Rs.25 Lakhs on each occasion	
3.	University-sponsored schemes/projects for faculty and students for all heads	Sanctions exceeding Rs.25 Lakhs on each occasion	Sanction upto Rs.25 Lakhs on each occasion	
4.	Incentive schemes/awards for researchers for all heads	Sanctions exceeding Rs.25 Lakhs on each occasion	Sanction upto Rs.25 Lakhs on each occasion	

Decision: The Finance Committee considered and recommended the agenda to the Board of Management for approval with a remarks that the full Financial Power will be vested with Hon'ble Vice Chancellor, DTU.

Agenda 39.5: Approval of Budget for the Mini-ERP System for the Office of Research and Development (R&D)

The following committee was constituted vide Office Order No. DTU/R&D/Mini-ERP System/2025/106/2652 dated 19.02.2025 to finalize the scope and option to implement a Mini-ERP system for the office of R&D:

(i)	Prof. Girish Kumar, Dean (R&D)	Chairperson
(ii)	Prof. Anil Haritash, Associate Dean (R&D)	Member
(iii)	Prof. Kapil Sharma, IT	Member
(iv)	Dr. Bharti Singh, Applied Physics	Member
(v)	Sh. Ramakant Shukla, Head, Library	Member
(vi)	Dr. Rajeev Kumar, CSE	Member
(vii)	Dr. Pawan Singh Mehra, CSE	Member
(viii)	Dr. Rahul Chandra, SE	Member
(ix)	Sh. Vikas, System Manager, Computer Centre	Member
(x)	Dr. Anurag Goel, CSE	Member Secretary

The role the committee is as follows:

- (i) Finalize the scope of Mini-ERP system.
- (ii) Finalize the best option to implement the proposed Mini-ERP system.
- (iii) Supervise the implementation of the proposed Mini-ERP system in regulation with the university guidelines.

Two meetings of the committee were conducted on 18.03.2025 and 21.05.2025. The minutes of the meetings are enclosed.

In view of the committee recommendations, the following agenda is proposed to FC for consideration:

S.No.	Head	Components	Count	Tentative Consolidated Cost (One Year)
1.	Manpower			
		Full stack developer @ 50,000 consolidated per month per developer	2	Rs 12,00,000/-
		Intern @ 15,000 consolidated per month per intern	3	Rs 5,40,000/-
		Part-Time Consultant @ Rs. 5000/- per consultant per visit (upto 2 visits per month) + TA (as per the university norms)	2	Rs. 2,40,000/- + TA (as per the university norms)
2.	Equipment and Tools			
		High-end Computing Systems	3	Rs. 6,00,000/-
		Printer	1	Rs. 25,000/-
		Data Backup Device	2	Rs. 25,000/-
		UPS	3	Rs. 15,000/-
		Server Cost		Rs. 5,00,000/-
		Software licenses and Tools		Rs. 3,00,000/-
3	Consumables			Rs. 1,00,000/-
4	Maintenance Cost			Rs. 1,00,000/-
		Total		Rs. 36,45,000/-

To develop and implement mini ERP system, two developers and 3 three interns proposed to be hired for a period of one year.

Decision: The Finance Committee considered and recommended the agenda to the Board of Management for approval with the direction that the expenditure should be incurred from the URDF Fund.

Agenda 39.6 : Provision for Utilizing Student Welfare Funds to Support Faculty Accompanying Students for Competitions, Activities and Industrial Visits.

The broad classification of usage of Student Welfare Fund has been approved by Hon'ble Vice Chancellor and notified on 10/04/2018 vide letter No. F5/(Acctt)/DTU/Budget/2018-19/16.

The broad Classification of various heads of Student Welfare Fund under NGF are:

1. Organisation of Cultural, Sports and Technical events
2. Participation in Seminar, Conferences and workshops, industrial Tours, Technical and Cultural events.
3. Institutional development
4. Machinery and Equipment
5. Awards, Scholarships, internships
6. NSS, NCC, continuing education, outreach and extension activities, remedial classes and other similar activities
7. Training, Placement and career counselling
8. Items/Accessories for sports and cultural activities
9. Miscellaneous activities unspecified in SW fund

Students participate in a wide range of technical, cultural and sports competitions both within and outside Delhi. For events where students travel in group to other institutions, faculty members are nominated to accompany them in order to maintain discipline. The presence of faculty is mandatory during industrial tours.

In such events, the host institution designates the accompanying faculty member as the Single Point of Contact (SPOC) to verify the identity of DTU students and to address any issues. Any instance of misbehaviour or indiscipline on the part of students will be reported to the concerned faculty member.

When students travel abroad to participate in international competitions as part of technical teams, the accompanying faculty coordinator can utilise the opportunity to initiate and strengthen active research collaborations with the host or partner universities. Moreover, the investment made in providing international exposure to both students and faculty members contributes positively to the university's ranking parameters.

The accompanying faculty members are provided travel funds as per their entitlement. However, at present these expenses are booked under Point No. 9, which makes it difficult to account for such expenditure under the category of funds utilised for providing exposure in other institutes, both within India and abroad.

Decision: The Finance Committee considered and recommended the agenda to the Board of Management for approval with the direction that the expenses for the visit of faculty advisor should be met from appropriate funds of the University other than the Student Welfare Fund.

Agenda 39.7 : Provision for approval of Annual Accounts for the year 2024-25 of Delhi Technological University.

As per Section 28(3)(d) of DTU Act, 2009 “Finance Committee to consider the Accounts, Income & Expenditure and the Financial Statement of the University”.

Statement of DTU Accounts for the Period 01.04.2024 to 31.03.2025

SN	DETAILS	AMOUNT (IN RS.)
01	Un-spent amount of the FY 2023-24 (Opening balance for FY 2024-25)	NIL
02	GIA 1 st instalment released	NIL
03	GIA 2 nd instalment released	NIL
04	GIA 3 rd instalment released	NIL
	Total	NIL
05	Expenditure during the period 01.04.2024 to 31.03.2025	39,00,00,000*
	SALARY- 30,00,00,000	
	GENERAL- 8,00,00,000	
	CAPITAL- 1,00,00,000	
	Un-spent amount of the FY 2024-25	NIL
* An amount of ₹ 39 Crore of GIA was sanctioned in BE 2024-25 as per detailed above. However, no GIA was received during the F.Y 2024-25. The expenditure mentioned at Sr. No. 05 was made out of UGF during the F.Y 2024-25		

A copy of the Utilization Certificate of funds, the statement of Receipt & Payment Account, the Income & Expenditure Account and Balance Sheet for the period 01.04.2024 to 31.03.2025 for the financial year 2024-25 (Enclosed at Annexure).

Decision: The Finance Committee approved the Balance Sheet, Receipt & Payments Account and Income & Expenditure Statement along with Utilization Certificate for the period 01.04.2024 to 31.03.2025 and recommended for its submission to the Board of Management for its approval.

Agenda 39.8 : Matter for Ratification

Revised Budget Estimates for the Financial Year 2025-26 and Budget Estimates for the Financial Year 2026-2027.

It is submitted that Rs. 42 Crore has been allocated as Grant-in-Aid to DTU for the current Financial Year 2025-26 against the BE of Rs. 252 Crores (42 Cr. GIA + 210 Cr-UGF) approved by the Finance Committee of DTU.

The RE 2025-26 and BE 2026-27, has already been sent to the Jt. Director, TTE with the approval of Hon'ble Vice-Chancellor/Chairman, Finance Committee, DTU for onward submission to Finance Department, GNCT of Delhi. The detailed figures are given as below:

(Figures are in Lakh of Rs.)

Head	GIA allocated for the FY 25-26	BE 2025-26 approve by FC/ BoM, DTU			RE 2025-26			BE 2026-27		
		GIA	UGF	TOTAL	GIA	UGF	TOTAL	GIA	UGF	TOTAL
General	800	800	8000	8800	1530	8000	9530	2330	8100	10430
Capital	100	100	2000	2100	100	2000	2100	2000	2000	4000
Salary	3300	3300	11000	14300	4200	11000	15200	4600	11500	16100
Total	4200	4200	21000	25200	5830	21000	26830	8930	21600	30530

As per Section 28(3) (a) of DTU Act, 2009, "Finance Committee to examine and scrutinize the annual budget of the University and to make recommendations on financial matters to the Board of Management".

Decision: The Finance Committee considered, ratified and recommended the agenda to the Board of Management for its approval.

Agenda 39.9: Any other item with the permission of the Chair:

(i) SILR-Budgetary provisions and Related Financial Matter

With reference to F. No. DTU/Reg/Committees/2023-24/1014, agenda 52.6 of BoM, and agenda 36.5 of the 36th meeting of the financial committee, the detailed budgetary provisions to complement the activities of SILR include the following:

- (a) The SILR shall be implemented in three phases of two years each in a period of six years.
- (b) The sources of funding of the centres shall be as per the provisions of the university and industry-sponsored corporate social responsibility (CSR).
- (c) The financial proposal to complement the activities of SILR is as follows:

SILR- BUDGET

S. No	Description	Estimated cost (in rupees) per annum
Capital		
(i)	Infrastructure: Construction & furnishing of 01 new office with an area of around 40 m ² @80,000/ m ²	32,00,000/-
(ii)	IT Infrastructure: Computers/Laptops/Workstations/Software, etc.	18,00,000/-
Total		Rs. 50 Lakhs


S. No	Description	Estimated cost (in rupees) per annum
Recurring		
1.	Manpower cost: 02 Research Fellow @75000/- per month (per AICTE guidelines as attached) 02 LDC/JOA @32500/- per month 02 MTS @18000/- per month Media/ PR Service External Domain Experts @ Rs. 1.5 lac/course (Task specific)	18,00,000/- 7,80,000/- 4,32,000/- 5,00,000/- 6,00,000/-
Total		Rs. 41,12,000/-
2.	Operational Expenses: Office supplies (stationery, printer ink, etc.) Travel expenses for fieldwork and meetings (inclusive of travel expenses of all in-house/contractual resources) Stakeholders' engagement programs: Conference/ Workshops/ Seminars @ Rs. 2.5 – 5.0 lac each	2,00,000/- 12,00,000/- 12,00,000/-
Total		Rs. 26,00,000/-

3. Research Expenses:	
Non-Consumables, namely, Instrumentations, Machines, Equipment's etc.	5,00,000/-
Consumables, namely, software's, annual maintenance, etc.	5,00,000/-
Conference attendance and presentation fees @ 2,50,000/- per annum	2,50,000/-
4. Program evaluation/ Academic Integration:	
External Academia/ Institution experts hosting cost	5,00,000/-
5. Miscellaneous Expenses:	
Contingency fund for unforeseen expenses	5,00,000/-
Total	Rs. 22,50,000/-
Recurring Total (1+2+3+4+5)	Rs. 89,62,000/-
Grand Total (Capital + Recurring)	Rs. 1,39,62,000/- ~ Rs. 1.40 cr.

It is hereby proposed that the expenditure for the first year be debited from UGF, and onwards, the GIA be considered for recurring costs. It is submitted that the non-recurring expenditure of the proposal will be applicable solely for the first year (capital expenditure), debatable from UGF. Subsequently, it is proposed that, from the second year onwards, the recurring expenditures be considered from the GIA funds.

Decision: The Finance Committee considered and recommended the agenda to the Board of Management for approval with the direction that the non-recurring expenditure will be debatable from UGF for the first year and from the second year onwards, for the recurring expenditure the case may be forwarded to Finance Department, GNCTD for approval of fund from GIA.

Meeting ended with a vote of thanks to the Chair.


 (Girish Chandra Prasad)
 Controller of Finance

Copy forwarded for information to:-

1. PA to Vice Chancellor, DTU for kind information of the Chairman Finance Committee/VC, DTU.
2. The Principle Secretary (Finance), Govt. Of NCT of Delhi, 4th Level, A-Wing, Delhi Secretariat, I.P. Estate, New Delhi - 110002 or his/her nominee.

3. The Secretary, Training & Technical Education, Govt. Of NCT of Delhi, Muni Maya Ram Marg, Pitampura, Delhi - 110088 or his/her nominee.
4. Prof. Narendra Kumar, Registrar, DTU.
5. Prof. S. Indu, Dean (Digital Education), DTU, Special Invitee.
6. Prof. Girish Kumar, Dean (R&D), DTU, Special Invitee.
7. Prof. A. Trivedi, Dean (SILR), DTU, Special Invitee.



(Rajesh Kumar)
Sr. Accounts Officer

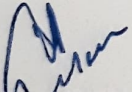
Govt. of NCT of Delhi
Delhi Technological University
(Formerly Delhi College of Engineering)
Shahbad Daulatpur, Bawana Road, Delhi-110042.


GFR 12-C [SEE RULE 239]

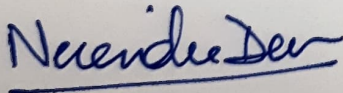
UTILIZATION CERTIFICATE FOR THE FY 2024-25
(PERIOD FROM 01.04.2024 TO 31.03.2025)

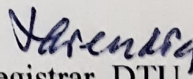
SN	DETAILS	AMOUNT (IN RS.)
01	Un-spent amount of the FY 2023-24 (Opening balance for FY 2024-25)	NIL
02	GIA 1 st Instalment released	NIL
03	GIA 2 nd & 3 rd Instalment released	NIL
04	GIA 4 th & Final Instalment released	NIL
	Total	NIL
06	Expenditure during the period 01.04.2024 to 31.03.2025	NIL
	Un-spent amount of the FY 2024-25	NIL

Certified that out of Rs.39,00,00,000/- (Rupees Thirty Nine Crore Only) of total GIA sanctioned during the FY 2024-25, DTU has not received any funds during the period 01.04.2024 to 31.03.2025 and unspent balance is NIL as on 01.04.2025.


DDO, DTU


Dy. Controller of Accounts, DTU

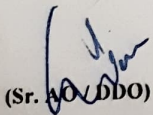

Controller of Finance, DTU

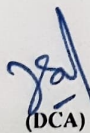

Registrar, DTU

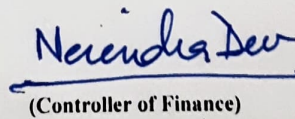
DELHI TECHNOLOGICAL UNIVERSITY
BALANCE SHEET AS AT 31ST MARCH, 2025

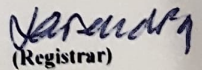
	Schedule	Current Year (Rs)	Previous Year (Rs)
SOURCES OF FUNDS			
	1	6,786,652,993.71	6,566,767,548.79
CORPUS/CAPITAL FUND	2	5,869,449,689.13	4,723,100,471.87
DESIGNATED/EARMARKED/ENDOWMENT FUNDS	3	72,002,974.67	102,270,905.00
CURRENT LIABILITIES AND PROVISIONS			
		<u>12,728,105,657.51</u>	<u>11,392,138,925.66</u>
TOTAL			
APPLICATION OF FUNDS			
	4		
FIXED ASSETS		3,673,903,422.34	3,640,722,354.34
Tangible Assets		31,417,242.86	32,204,209.39
Intangible Assets		58,277,424.00	111,531,994.00
Capital Work In Progress			
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	5	3,547,500,000.00	3,863,020,903.00
Long -Term			
Short- Term			
INVESTMENTS - OTHERS	6	2,202,500,000.00	2,190,496,789.00
CURRENT ASSETS	7	2,672,784,846.28	1,168,425,181.65
LOANS,ADVANCES AND DEPOSITS	8	541,722,722.03	385,737,494.28
		<u>12,728,105,657.51</u>	<u>11,392,138,925.66</u>
TOTAL			
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS	23		

For Delhi Technological University


(Sr. DDO)


(DCA)


(Controller of Finance)


(Registrar)


(Vice Chancellor)

Place : New Delhi

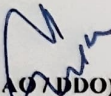
Dated : 21st August, 2025

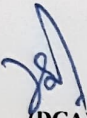
DELHI TECHNOLOGICAL UNIVERSITY
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

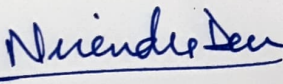
<u>INCOME</u>	Schedule	2024-2025 (Rs)	2023-2024 (Rs)
Academic Receipts	9	2,019,962,135.81	1,984,853,131.86
Grant in Aid	10	-	410,000,000.00
Income From Investments	11	144,574,796.00	86,102,050.00
Interest Earned	12	-	-
Other Incomes	13	300,757,995.34	163,674,026.17
Prior Period Income	14	3,111.00	800,429.00
TOTAL (A)		2,465,298,038.15	2,645,429,637.03
 <u>EXPENDITURE</u>			
Staff Payments & Benefits (Establishment Expenses)	15	1,248,917,282.00	1,097,203,860.00
Academic Expenses	16	192,389,021.00	151,771,280.00
Administrative and General Expenses	17	436,581,108.00	404,052,323.00
Transportation Expenses	18	159,091.00	314,787.00
Repair and Maintenance	19	263,775,772.00	225,674,037.02
Finance Costs	20	17,186.68	44,588.55
Depreciation	4	236,116,328.00	228,471,230.13
Other Expenses	21	-	-
Prior Period Expenses	22	-	-
TOTAL (B)		2,377,955,788.68	2,107,532,105.70
Balance being Excess of Income over Expenditure		87,342,249.47	537,897,531.33
Building Fund		-	-
Balance Being Surplus/(Deficit) Carried To Capital Fund		87,342,249.47	537,897,531.33

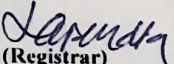
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS 23

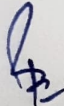
For Delhi Technological University


(Sr. AO/DDO)


(DCA)


(Controller of Finance)


(Registrar)


(Vice Chancellor)

Place : New Delhi
Dated : 21st August, 2025

DELHI TECHNOLOGICAL UNIVERSITY
RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025


Amount in Rupees

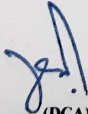
RECEIPTS	2024-2025	2023-2024	PAYMENTS	2024-2025	2023-2024
I. Opening Balance			I. Payments		
a) Cash Balance	-	-	a) Establishment Expenses	1,228,917,282.00	1,077,203,860.00
b) Bank Balance			b) Academic Expenses	192,389,021.00	151,771,280.00
i. In Current accounts	881,064,754.36	887,616,736.96	c) Administrative Expenses	422,321,552.00	401,924,065.00
ii. In Deposit accounts	-	105,435,919.00	d) Transportation Expenses	159,091.00	314,787.00
iii. Saving accounts	287,360,427.29	281,622,257.45	e) Repair and Maintenance	261,493,339.00	225,674,037.02
			f) Finance Costs	17,186.68	44,588.55
			g) Prior Period Expenses	-	-
II. Grant Received			II. Payments against Earmarked / Endowment Fund	375,661,798.99	290,532,920.21
a) From Government of India	-	-			
b) From State Government	-	-			
(i) For Capital Expenditure	-	37,500,000.00			
(i) For Revenue Expenditure	-	410,000,000.00			
c) From Other sources (details)	-	-			
(Grants for capital & revenue exp / to be shown separately if available)					
III. Academic Receipts	2,019,962,135.81	1,984,853,131.86	III. Transfer from Various Funds Projects/ Schemes	140,764,171.00	-
IV. Receipts against Earmarked / Endowment Funds	1,328,743,791.25	1,242,384,030.24	IV. Expenditure Out of Corpus Fund	-	-
V. Receipts against Corpus Fund	33,877,534.00	-	V. Investment and Deposits made		
			a) Out of Earmarked /Endowment Funds	3,547,500,000.00	3,840,460,591.00
			b) Out of own funds (Investments-Others)	2,681,545,143.00	3,700,752,111.00
VI. Receipts against Sponsored Fellowships and Scholarships	-	-	VI. Term Deposits with Scheduled Banks	-	-
VII. Interest on Investments from			VII. Expenditure on Fixed Assets and Capital Works - in - Progress		
a) Earmarked / Endowment funds	317,719,872.00	184,164,361.00	a) Fixed Assets out of UGF and Grant	122,693,747.47	84,449,466.18
b) Other Investments	141,395,736.00	56,972,579.00	b) Capital Works - in -Progress out of UGF and Grant	34,914,855.00	33,164,922.00
c) Corpus Fund	41,797,852.00	28,168,272.00	c) Fixed Assets out of NGF	46,159,167.00	47,372,123.00
			d) Capital Works - in -Progress out of NGF	-	-
VIII. Interest Received on			VIII. Other Payments including Statutory payments	344,327,415.04	342,451,462.72
a) Bank Deposits	-	3,029,580.00			
b) Loan and Advances	-	-			
c) Saving Bank Accounts	3,849,565.00	7,102,426.00			

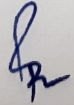
IX. Term Deposits with Scheduled Banks encashed			IX. Refund of Grants		
X. Investments encashed			X. Deposits and Advances	108,891,471.00	61,331,159.00
a) Out of Earmarked /Endowment Funds	3,863,020,903.00	2,930,381,013.00			
b) Out of own funds (Investments-Others)	2,669,541,932.00	2,738,615,931.00			
XI. Other Income (including Prior Period Income)			XI. Other Payments		
XII. Deposits and Advances	115,798,907.00	49,478,486.50	XII. Closing Balance		
			a) Cash in hand		
			a) Bank Balance		
			In Current accounts	1,769,342,193.36	881,064,754.36
			In Deposit accounts		
			In Saving accounts	900,518,769.75	287,360,427.29
XIII. Miscellaneous Receipts including Statutory Receipts.	473,950,634.58	478,547,830.32			
XIV. Any other Receipts					
Total	12,178,084,044.29	11,425,872,554.33	Total	12,177,616,203.29	11,425,872,554.33

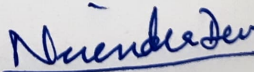
467,841.00

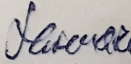
For Delhi Technological University


(Sr. Asst. DDO)


(DCA)


(Vice Chancellor)


(Contoller of Finance)


(Registrar)

DELHI TECHNOLOGICAL UNIVERSITY

SCHEDULE -I: CORPUS/CAPITAL FUND

Amount in Rupees

Particulars	Current Year	Previous Year
Balance at the beginning of the year	6,566,767,548.79	5,903,614,393.09
Add: Transferred from QIP, Refundable security and Development Fund	33,877,534.00	-
Add : Interest on Corpus Fund	27,948,361.00	20,650,793.00
Add : Interest Receivable on Corpus Fund	-	8,541,197.00
Add : Interest Accrued on Corpus Fund	10,963,924.00	5,308,294.00
Add : Interest Accrued on Saving Bank	130.00	-
Add: Last Year Accrued Interest on Saving Bank of Corpus Fund recorded now	1,352.00	-
Add : Grants from UGC ,Govt of India and State Govt. to the extent utilized for capital expenditure	-	37,500,000.00
Add : Adjustments made in Various Earmarked Funds	-	(6,134,511.63)
Add: FDR omitted to be recorded earlier now recorded	-	17,733,684.00
Add: Purchased out of Facilities & Service Charges, Exam and student Welfare	46,159,167.00	47,400,291.00
Less: Interest on FDR charged earlier in excess now reversed	-	(5,744,123.00)
Less: Debit Balance of Liabilities written off	-	-
Add: Excess Balance of Refundable Security Transferred to Capital Fund	13,592,727.45	-
Add : Surplus Being Excess of Income Over Expenditure	87,342,249.47	537,897,531.33
TOTAL	6,786,652,993.71	6,566,767,548.79
Less : Deficit Being Excess of Expenditure Over Income	-	-
Closing Balance at the End of the Year	6,786,652,993.71	6,566,767,548.79

Corpus Fund Balance is Represented By :

Fixed Deposits	580,210,000.00	501,771,595.00
Interest Accrued on FDR	10,963,924.00	5,308,294.00
Interest Accrued on Saving Bank	130.00	-
Interest Receivable on Corpus Fund	-	8,541,197.00
Bank Balance	292,372.00	3,054,039.00
	591,466,426.00	518,675,125.00
Add: TDS refund	1,051,731.00	1,051,731.00
	592,518,157.00	519,726,856.00

SCHEDULE -2: DESIGNATED/EARMARKED FUNDS

Amount in Rupees

Particulars	Fund Wise Breakup							
	Scholarship	Student	Examination	Sponsored Projects	Medals and Scholarships	Economically Weaker Section	University Research Development Fund	Retirement Benefits Fund
A.								
a) Opening Balance	10,101,772.07	1,142,728,788.38	1,056,290,301.27	24,913,285.27	12,902,970.14	150,067,905.50	43,324,696.50	267,199,463.00
b) Additions During the year	13,467,546.00	272,702,255.00	211,748,550.00	22,904,058.84	7,510,278.55	125,269,000.00	35,331,237.00	20,010,716.00
c) Income from Investments made of the funds	-	51,212,544.00	45,768,976.00	-	953,788.00	3,592,947.00	977,217.00	17,336,037.00
d) Accrued Interest on Investments/Advances	-	33,201,275.00	32,909,154.00	-	-	3,816,264.00	3,282,091.00	1,224,407.00
e) Interest on Saving Bank Account	22,364.00	14,775.00	-	94,762.00	17,341.00	-	-	202,311.00
f) Accrued Interest on Saving Bank Account	3,614.00	12.00	-	1.00	759.00	-	-	18,956.00
g) Transfer To/From Other Funds	-	-	-	-	-	-	3,123,972.00	-
Total (A)	23,595,296.07	1,499,859,649.38	1,346,716,981.27	47,912,107.11	21,385,136.69	282,746,116.50	86,039,213.50	305,991,890.00
B.								
Expenditure Towards Objectives of Funds								
i) Capital Expenditure	-	-	-	-	-	-	-	-
ii) Revenue Expenditure	1,276,300.00	70,065,129.00	26,667,612.92	12,350,047.00	2,746,200.00	108,732,699.00	649.00	9,015,740.00
iii) Fees Waiver To Students	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-
Total (B)	1,276,300.00	70,065,129.00	26,667,612.92	12,350,047.00	2,746,200.00	108,732,699.00	649.00	9,015,740.00
Closing Balance at the End of the Year (A-B)	22,318,996.07	1,429,794,520.38	1,320,049,368.35	35,562,060.11	18,638,936.69	174,013,417.50	86,038,564.50	296,976,150.00
Represented By								
Cash and Bank Balances	22,470,382.07	621,162,046.38	514,244,762.35	35,446,382.27	18,618,488.69	10,460,153.50	17,756,473.50	275,732,787.00
Investments	-	763,000,000.00	760,000,000.00	-	-	150,000,000.00	65,000,000.00	20,000,000.00
T.D.S	-	1,064,364.00	-	5,000.00	-	-	-	-
Other Accounts	(155,000.00)	11,366,823.00	12,895,452.00	110,676.84	19,689.00	9,737,000.00	-	-
Interest Receivable	-	-	-	-	-	-	-	-
Interest Accrued But Not Due	3,614.00	33,201,287.00	32,909,154.00	1.00	759.00	3,816,264.00	3,282,091.00	1,243,363.00
Total	22,318,996.07	1,429,794,520.38	1,320,049,368.35	35,562,060.11	18,638,936.69	174,013,417.50	86,038,564.50	296,976,150.00

Amount in Rupees

Particulars	Fund Wise Breakup							Current Year	Previous Year
	Consultancy	Innovation	AICTE Scholarship	Development	Facilities and Services	Quality Improvement Programme			
A.									
a) Opening Balance	489,681,457.26	3,072,563.00	88,445,364.00	176,989,820.50	1,256,382,162.48	999,922.50	4,723,100,471.87	3,550,072,979.21	
b) Additions During the year	193,521,502.86	1,360.00	2,344.00	-	446,274,500.00	443.00	1,348,743,791.25	1,262,384,030.24	
c) Income from Investments made of the funds	9,830,059.00	43,207.00	4,102,745.00	3,972,229.00	47,915,191.00	16,260.00	185,721,200.00	143,880,202.00	
d) Accrued Interest on Investments/Advances	17,792,018.00	-	525,853.00	8,471,840.00	39,006,721.00	-	140,229,623.00	93,822,686.00	
e) Interest on Saving Bank Account	2,930,680.00	6,842.00	12,784.00	-	-	3,188.00	3,305,047.00	4,739,274.00	
f) Accrued Interest on Saving Bank Account	1,632.00	-	-	-	-	-	24,974.00	-	
g) Transfer To/From Other Funds	-	-	-	-	-	-	3,123,972.00	-	
Total (A)	713,757,349.12	3,123,972.00	93,089,090.00	189,433,889.50	1,789,578,574.48	1,019,813.50	6,404,249,079.12	5,054,899,171.45	
B.									
Expenditure Towards Objectives of Funds									
i) Capital Expenditure	-	-	-	-	46,159,167.00	-	46,159,167.00	47,400,291.00	
ii) Revenue Expenditure	119,787,003.07	-	-	648.50	25,019,771.00	(0.50)	375,661,798.99	290,532,920.21	
Transfer To/From Other Funds	-	3,123,972.00	75,873,237.00	32,961,401.00	-	1,019,814.00	112,978,424.00	-	
Adjustments	-	-	-	-	-	-	-	(6,134,511.63)	
Total (B)	119,787,003.07	3,123,972.00	75,873,237.00	32,962,049.50	71,178,938.00	1,019,813.50	534,799,389.99	331,798,699.58	
Closing Balance at the End of the Year (A-B)	593,970,346.05	-	17,215,853.00	156,471,840.00	1,718,399,636.48	-	5,869,449,689.13	4,723,100,471.87	
Represented By									
Cash and Bank Balances	82,869,111.22	-	5,190,000.00	-	503,834,798.48	-	2,107,785,385.46	721,161,553.87	
Investments	500,000,000.00	-	11,500,000.00	148,000,000.00	1,130,000,000.00	-	3,547,500,000.00	3,863,020,903.00	
Other Accounts	(20,822,838.17)	-	-	-	45,555,617.00	-	58,707,419.67	-	
Interest Receivable	-	-	-	-	-	-	-	38,175,986.00	
TDS	14,130,423.00	-	-	-	2,500.00	-	15,202,287.00	6,919,343.00	
Interest Accrued But Not Due	17,793,650.00	-	525,853.00	8,471,840.00	39,006,721.00	-	140,258,211.00	93,822,686.00	
Total	593,970,346.05	-	17,215,853.00	156,471,840.00	1,718,399,636.48	-	5,869,453,303.13	4,723,100,471.87	

SCHEDULE -2A: EARMARKED FUNDS

Amount in Rupees

1	2	Opening Balance		Additions During The Year		Total		Expenditure on the object during the year 9	Transferred To/From Other Accounts 10	Closing Balance		Total (11+12)
		3	4	5	6	7 = (3+5)	8 = (4+6)			11	12	
Sr. No.	Name of The Earmarked Fund	Earmarked	Accumulated Interest	Earmarked	Interest	Earmarked	Accumulated Interest			Earmarked	Accumulated Interest	
1	Scholarship	7,594,428.07	2,507,344.00	13,467,546.00	25,978.00	21,061,974.07	2,533,322.00	1,276,300.00	-	19,785,674.07	2,533,322.00	22,318,996.07
2	Student	974,787,985.38	167,940,803.00	272,702,255.00	84,428,606.00	1,247,490,240.38	252,369,409.00	70,065,129.00	-	1,177,425,111.38	252,369,409.00	1,429,794,520.38
3	Examination	911,168,793.27	145,121,508.00	211,748,550.00	78,678,130.00	1,122,917,343.27	223,799,638.00	26,667,612.92	-	1,096,249,730.35	223,799,638.00	1,320,049,368.35
4	Sponsored Projects	20,618,713.27	4,294,572.00	22,904,058.84	94,763.00	43,522,772.11	4,389,335.00	12,350,047.00	-	31,172,725.11	4,389,335.00	35,562,060.11
5	Medals and Scholarships	11,212,061.14	1,690,909.00	7,510,278.55	971,888.00	18,722,339.69	2,662,797.00	2,746,200.00	-	15,976,139.69	2,662,797.00	18,638,936.69
6	Retirement Benefits Fund	232,713,499.00	34,485,964.00	20,010,716.00	18,781,711.00	252,724,215.00	53,267,675.00	9,015,740.00	-	243,708,475.00	53,267,675.00	296,976,150.00
7	University Research Development Fund	40,150,467.50	3,174,229.00	35,331,237.00	4,259,308.00	75,481,704.50	7,433,537.00	649.00	3,123,972.00	78,605,027.50	7,433,537.00	86,038,564.50
8	Economically Weaker Section	150,067,905.50	-	125,269,000.00	7,409,211.00	275,336,905.50	7,409,211.00	108,732,699.00	-	166,604,206.50	7,409,211.00	174,013,417.50
9	Consultancy	395,335,107.26	94,346,350.00	193,521,502.86	30,554,389.00	588,856,610.12	124,900,739.00	119,787,003.07	-	469,069,607.05	124,900,739.00	593,970,346.05
10	Innovation	2,043,974.00	1,028,589.00	1,360.00	50,049.00	2,045,334.00	1,078,638.00	-	(3,123,972.00)	-	-	-
11	AICTE Scholarship	48,631,826.00	39,813,538.00	2,344.00	4,641,382.00	48,634,170.00	44,454,920.00	-	(75,873,237.00)	(27,239,067.00)	44,454,920.00	17,215,853.00
12	Development	92,612,704.50	84,377,116.00	-	12,444,069.00	92,612,704.50	96,821,185.00	648.50	(32,961,401.00)	59,650,655.00	96,821,185.00	156,471,840.00
13	Facilities and Services	1,096,592,888.48	159,789,274.00	446,274,500.00	86,921,912.00	1,542,867,388.48	246,711,186.00	71,178,938.00	-	1,471,688,450.48	246,711,186.00	1,718,399,636.48
14	Quality Improvement Programme	850,901.50	149,021.00	443.00	19,448.00	851,344.50	168,469.00	(0.50)	(1,019,814.00)	-	-	-
	Total	3,984,381,254.87	738,719,217.00	1,348,743,791.25	329,280,844.00	5,333,125,046.12	1,068,000,061.00	421,820,965.99	(109,854,452.00)	4,802,696,735.13	1,066,752,954.00	5,869,449,689.13

SCHEDULE -3: CURRENT LIABILITIES AND PROVISIONS

Amount in Rupees

Particulars	Current Year	Previous Year
A. CURRENT LIABILITIES		
1. Employees Welfare Fund	3,349,789.00	2,250,062.00
2. Deposits from Students	-	44,528,446.00
3. Sundry Creditors	-	-
a) For Goods and Services	-	-
b) For Others	-	-
4. Deposits-Others	-	-
5. Statutory Liabilities	-	-
a) Overdue		
b) Others	6,217,168.92	4,973,543.00
6. Other Current Liabilities	-	-
a) Salaries	-	-
b) Receipts Against Sponsored Projects	-	-
c) Receipts Against Sponsored Fellowships & Scholarships	-	-
d) Unutilised Grants	-	-
e) Grants In Advance	-	-
f) Other Funds	-	-
g) Other Liabilities	62,436,016.75	50,518,854.00
Total (A)	72,002,974.67	102,270,905.00
B. PROVISIONS		
1. For Taxation	-	-
2. Gratuity	-	-
3. Superannuation Pension	-	-
4. Accumulated leave Encashment	-	-
5. Trade Warranties/Claims	-	-
6. Others	-	-
Total (B)	-	-
Total (A+B)	72,002,974.67	102,270,905.00

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

Amount in Rupees

Particulars	Current Year	Previous Year
A. Plan Grants : Government of Delhi		
Balance Brought Forward	-	-
Grants Received for Capital Expenditure	-	37,500,000.00
Less: Utilized For Capital Expenditure	-	37,500,000.00
Total (a)	-	-
Grants Received for Revenue Expenditure	-	410,000,000.00
Less: Utilized For Revenue Expenditure	-	410,000,000.00
Total (b)	-	-
Unutilized Carried Forward (a-b)	-	-
B. Plan Grants : UGC		
Balance Brought Forward	-	-
Add: Receipts during the year	-	-
Total (c)	-	-
Less: Refunds	-	-
Less: Utilized For Revenue Expenditure	-	-
Less: Utilized For Capital Expenditure	-	-
Total (d)	-	-
Unutilized Carried Forward (c-d)	-	-
C. Non Plan Grants : UGC		
Balance Brought Forward	-	-
Add: Receipts during the year	-	-
Total (e)	-	-
Less: Refunds	-	-
Less: Utilized For Revenue Expenditure	-	-
Less: Utilized For Capital Expenditure	-	-
Total (f)	-	-
Unutilized Carried Forward (e-f)	-	-
D. Grants from State Government		
Balance Brought Forward	-	-
Add: Receipts during the year	-	-
Total (g)	-	-
Less: Refunds	-	-
Less: Utilized For Revenue Expenditure	-	-
Less: Utilized For Capital Expenditure	-	-
Total (h)	-	-
Unutilized Carried Forward (g-h)	-	-
Grand Total (A+B+C+D)	-	-

SCHEDULE NO.4 FIXED ASSETS

Amount in Rupees

S. No	Assets Head	Gross Block					Depreciation				Net Block	
		Op Balance	Additions During The Year	Additions As Per Audit Para	Deductions	CL Balance	Dep on Opening Balance	Depreciation for the Year 2024-2025	Additional/Excess Depreciation charged	Total Depreciation	3/31/2025	3/31/2024
1	Land	-	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-	-
3	Building	3,193,132,736.00	140,703,406.00	-	-	3,333,836,142.00	376,721,358.00	66,676,723.00	-	443,398,081.00	2,890,438,061.00	2,816,411,378.00
4	Road & Bridges	-	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	-	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and Equip	9,646,319.00	2,134,615.00	-	-	11,780,934.00	482,316.00	589,047.00	-	1,071,363.00	10,709,571.00	9,164,003.00
8	Plant & Machinery	1,018,857,386.37	55,772,546.00	-	-	1,074,629,932.37	481,641,442.00	49,767,454.00	-	531,408,896.00	543,221,036.37	537,215,944.37
9	Scientific & Laboratory Equipm	282,853,277.00	-	-	-	282,853,277.00	265,624,545.00	2,014,200.00	-	267,638,745.00	15,214,532.00	17,228,732.00
10	Office Equipment	72,938,755.00	15,562,936.00	-	-	88,501,691.00	33,295,729.00	5,613,834.00	-	38,909,563.00	49,592,128.00	39,643,026.00
11	Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-	-
12	Computers & Peripherals	503,955,868.00	115,976.00	-	-	504,071,844.00	424,443,722.00	56,027,328.00	-	480,471,050.00	23,600,794.00	79,512,146.00
13	Furniture, Fixtures & Fittings	298,945,824.00	14,668,695.00	-	-	313,614,519.00	171,046,866.00	14,828,275.00	-	185,875,141.00	127,739,378.00	127,898,958.00
14	Vehicles	3,053,284.00	2,821,118.00	-	-	5,874,402.00	2,188,912.00	440,387.00	-	2,629,299.00	3,245,103.00	864,372.00
15	Lib. Books & Scientific Journa	26,129,752.97	6,988.00	-	-	26,136,740.97	13,460,979.00	2,613,674.00	-	16,074,653.00	10,062,087.97	12,668,773.97
16	Printers	171,451.00	-	-	-	171,451.00	56,430.00	34,290.00	-	90,720.00	80,731.00	115,021.00
	Total (A)	5,409,684,653.34	231,786,280.00	-	-	5,641,470,933.34	1,768,962,299.00	198,605,212.00	-	1,967,567,511.00	3,673,903,422.34	3,640,722,354.34
17	Capital Work in Progress (B)	111,531,994.00	34,914,855.00	-	(88,169,425.00)	58,277,424.00	-	-	-	-	58,277,424.00	111,531,994.00
S. No.	Intangible Asssts	Op Balance	Additions	Additions of Assets As Per Audit Para	Deductions	CL Balance	Dep on Opening Balance	Amortization for the Year	Additional/Excess Amortization charged	Total Amortization /Adjustment	3/31/2025	3/31/2024
18	Computer Software	-	1,121,000.00	-	-	1,121,000.00	-	448,400.00	-	448,400.00	672,600.00	-
19	E - Journals	218,045,982.70	35,603,149.47	-	-	253,649,132.17	185,841,773.31	37,062,716.00	-	222,904,489.31	30,744,642.86	32,204,209.39
20	Patents	-	-	-	-	-	-	-	-	-	-	-
	Total (C)	218,045,982.70	36,724,149.47	-	-	254,770,132.17	185,841,773.31	37,511,116.00	-	223,352,889.31	31,417,242.86	32,204,209.39
	Grand Total (A + B + C)	5,739,262,630.04	303,425,284.47	-	(88,169,425.00)	5,954,518,489.51	1,954,804,072.31	236,116,328.00	-	2,190,920,400.31	3,763,598,089.20	3,784,458,557.73

SCHEDULE 5 : INVESTMENTS FROM EARMARKED FUNDS/ENDOWMENT FUNDS

Amount in Rupees		
	Current Year	Previous Year
1 In Central Government Securities	-	-
2 In State Government Securities	-	-
3 Other approved Securities	-	-
4 Shares	-	-
5 Debentures and Bonds	-	-
6 Term Deposits with Banks in Earmarked Funds	3,547,500,000.00	3,863,020,903.00
7 Other (to be specified)	-	-
Total	3,547,500,000.00	3,863,020,903.00

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

Amount in Rupees		
	Current Year	Previous Year
1 Retirement Benefits Fund	20,000,000.00	240,799,989.00
2 Student Welfare Fund	763,000,000.00	1,027,787,641.00
3 Examination Fund	760,000,000.00	965,526,247.00
4 EWS Fund	150,000,000.00	-
5 Medal and Scholarships Fund	-	12,500,000.00
6 University Research Development Fund	65,000,000.00	20,000,000.00
7 Development Fund	148,000,000.00	166,431,304.00
8 Facilities and Service Charges	1,130,000,000.00	1,079,041,890.00
9 Consultancy Fund	500,000,000.00	270,104,832.00
10 AICTE Scholarship Fund	11,500,000.00	80,829,000.00
Total	3,547,500,000.00	3,863,020,903.00

SCHEDULE 6 : INVESTMENTS - OTHERS

Amount in Rupees		
	Current Year	Previous Year
1 In Central Government Securities	-	-
2 In State Government Securities	-	-
3 Other approved Securities	-	-
4 Shares	-	-

5	Debentures and Bonds	-	-
6	Term Deposit With Banks		
	a) Corpus Fund	202,500,000.00	501,771,595.00
	b) Others	2,000,000,000.00	1,688,725,194.00
	Total	2,202,500,000.00	2,190,496,789.00

SCHEDULE 7 : CURRENT ASSETS

	Amount in Rupees	
	Current Year	Previous Year
1. Stock :		
a) Stores and Spares	-	-
b) Loose Tools	-	-
c) Publications	-	-
d) Laboratory chemicals, consumables and glass ware	-	-
e) Building Material	-	-
f) Electrical Material	-	-
g) Stationery	-	-
h) Water supply material	-	-
2. Sundry Debtors :		
a) Debts Outstanding for a period exceeding six months	2,923,883.17	-
b) Others	-	-
3. Cash and Bank Balances		
a) With Scheduled Banks :		
- In Current Acconts (Annexure A)	1,769,342,193.36	881,064,754.36
- In Term deposit Accounts	-	-
- In Saving Accounts (Annexure A)	900,518,769.75	287,360,427.29
b) With non - Scheduled Banks :		
- In Term deposit Accounts	-	-
- In Saving Accounts	-	-
4. Post Office - Savinngs Account	-	-
<u>TOTAL</u>	2,672,784,846.28	1,168,425,181.65

ANNEXURE A

Amount in Rupees

	Current Year			Previous Year	
	Bank Balance	Sweep Balance	Total	Bank Balance	Account Type
I. Bank Accounts					
1 DTU AICTE SCH A/C No. -33175987659	-	5,190,000.00	5,190,000.00	5,294,349.00	Saving
2 DTU Alumni Association A/C No. -35298302933	7,973,628.75	6,740,000.00	14,713,628.75	6,844,238.75	Current
3 DTU Consultancy A/C No. -31007870910	7,165,111.22	75,704,000.00	82,869,111.22	200,888,341.26	Saving
4 DTU Corpus Fund A/C -31007877869	292,372.00	377,710,000.00	378,002,372.00	3,054,039.00	Saving
5 DTU Economically Weaker Section A/C -36066176664	18,153.50	10,442,000.00	10,460,153.50	150,067,905.50	Current
6 DTU Exam Fees A/C -36066200065	44,446.00	514,200,316.35	514,244,762.35	58,019,970.27	Current
7 DTU Facilities and Service Charges A/C-36066185783	503,834,798.48		503,834,798.48	139,467,826.48	Current
8 DTU Innovation Fund A/C No.-31007876366	-		-	3,072,563.00	Saving
9 DTU Receipt A/C No. - 30875679275	55,695,510.22		55,695,510.22	210,419,049.71	Current
10 DTU Refundable Security Fee A/C No. - 31007879232	-		-	5,653,366.55	Saving
11 DTU Scholarship A/C No. - 31594545844	11,120,382.07	11,350,000.00	22,470,382.07	10,101,772.07	Saving
12 DTU Sponsored Projects A/C No. - 31007875089	324.27	35,446,058.00	35,446,382.27	24,908,285.27	Saving
13 DTU Student Fund A/C No. - 31007885768	9,922.50	7,152,000.00	7,161,922.50	7,450,386.50	Saving
14 DTU Student Welfare A/C - 36066182840	10,000.00	613,975,609.51	613,985,609.51	73,996,489.51	Current
15 Registrar DTU Admision East Delhi Campus A/C No. - 40979570286	(28,785,265.01)	29,450,000.00	664,734.99	1,069,300.99	Current
16 Old NGF Fund Bank A/C - 10704860791	14,514.37		14,514.37	14,129.37	Saving
17 Registrar DTU- B.TECH-2ND to 8TH Semecter A/C No. - 34918913564	7,716,138.86	13,614,000.00	21,330,138.86	6,523,235.86	Current
18 Registrar DTU- B.TECH Evening 2ND to 8TH Semecter A/C No. - 34918924418	-		-	589,363.25	Current
19 Registrar DTU- B.TECH Evening New Admission A/C No. - 34918887838	-	130,785.00	130,785.00	226,753.24	Current
20 Registrar DTU- B.TECH Regular New Admission A/C No. - 34918789295	(37,205,253.05)	37,720,000.00	514,746.95	2,079,128.95	Current
21 Registrar DTU Development Fund A/C No. - 34902083005	-		-	76,737.50	Current
22 Registrar DTU-East Campus A/C No. - 37760874243	(780,995.78)	990,000.00	209,004.22	12,653.22	Current
23 Registrar DTU E-MBA 2ND Year A/C No. - 34918940203	-		-	871,574.50	Current
24 Registrar DTU E-MBA New Admission A/C No. - 34918960194	-		-	454,892.00	Current
25 Registrar DTU E-Payment A/C No. - 38004588519	183,354.73		183,354.73	31,962,089.93	Current
26 Registrar DTU International Affiars A/C No. - 37143752513	103,017.58	4,410,000.00	4,513,017.58	1,490,485.77	Current
27 Registrar DTU - MBA 2ND Year A/C No. - 34918928901	-		-	82,016.90	Current
28 Registrar DTU - MBA New Admission A/C No. - 34918897664	283,796.42		283,796.42	80,532.42	Current
29 Registrar DTU- M.TECH 2ND Year A/C No. - 34918934674	-		-	19,029.11	Current
30 Registrar DTU- M.TECH Regular New Admission A/C No. - 34902051426	-		-	493,703.16	Current
31 Registrar DTU- Ph. D 2ND Year A/C No. - 34918946216	176,873.61	513,000.00	689,873.61	2,934,666.61	Current
32 Registrar DTU- Ph. D New Admission Year A/C No. - 34918806868	-		-	406,202.76	Current
33 DTU- SUBSRPTION FROM ALUMNIIES A/C-36285532193	305,000.00	74,707,809.63	75,012,809.63	1,365,265.63	Saving
34 DTU- MEDALS AND SCHOLARSHIP A/C-36423599642	2,348,488.69	16,270,000.00	18,618,488.69	349,981.14	Saving
35 QIP A/C NO. 36440621645	-		-	999,922.50	Saving
36 UNIVERSITY SHARE (URDF) A/C- 35226964890	706,473.50	17,050,000.00	17,756,473.50	22,244,868.50	Current
37 State Bank of India A/C No. - 30875796669	10,131,804.69		10,131,804.69	170,632,039.47	Current
38 DTU- Employees Retirement Benefits Fund A/c No. -40181693237	11,092,787.00	264,640,000.00	275,732,787.00	24,208,026.00	Saving
TOTAL	552,455,384.62	2,117,405,578.49	2,669,860,963.11	1,168,425,181.65	

SCHEDULE 8 : LOANS, ADVANCES & DEPOSITS

	Amount in Rupees	
	Current Year	Previous Year
1. Advances to employees : (Non - interest bearing)		
a) Salary	-	-
b) Festival	-	-
c) Medical Advance	-	-
d) Other (to be specified)	-	-
2. Long Term Advances to employees : (Interest bearing)		
a) Vehicle Loan	-	-
b) Home Loan	-	-
c) Other (to be specified)	-	-
3. Advances and other amount recoverable in cash or in kind or for value to be received :		
a) On Capital Account	11,321,616.00	25,000,000.00
b) to Suppliers	-	-
c) Others	21,255,785.50	14,499,302.50
4. Prepaid Expenses		
a) Insurance	-	-
b) Others	1,525,906.75	13,474,945.00
5. Deposits		
a) Telephone	-	-
b) Lease Rent	-	-
c) Electricity	687,000.00	687,000.00
d) AICTE, if applicable	-	-
e) Other (to be specified)	-	-
6. Income Accrued :		
a) On Investment from Earmarked / Endowment Funds	140,229,623.00	93,822,686.00
b) On Investment - Others	61,847,438.00	53,085,065.00
c) On Loans and Advances	-	-
d) Other (includes income due unrealized)	283,529,584.32	171,592,825.32
6. Other - Current assets receivable from UGC / sponsored projects		
a) Debit balances in Sponsored Projects	-	-
b) Debit balances in Sponsored Fellowships & Scholarships	-	-
c) Grant receivable	-	-
d) Other Receivables from UGC	-	-
7. Claims Receivable		
Tax Deducted at Source/Tax Collected at Source	21,325,768.46	13,575,670.46
TOTAL	541,722,722.03	385,737,494.28

SCHEDULE 9 : ACADEMIC RECEIPTS

		Amount in Rupees	
		Current Year	Previous Year
FEES FROM STUDENTS			
1	Tuition fee	1,990,222,853.31	1,943,120,557.86
2	Admission fee	-	-
3	Project/Thesis Fees	-	-
4	Library Admission fee	-	-
5	Laboratory fee	-	-
6	Art & Craft fee	-	-
7	Registration fee	-	-
8	Syllabus fee	-	-
Total (A)		1,990,222,853.31	1,943,120,557.86
Examinations			
1	Admission test fee		
2	Annual Examination fee	-	-
3	Mark sheet, certificate fee	-	-
4	Entrance examination fee	-	-
Total (B)		-	-
Other Fees			
1	Identity card fee	-	-
2	Fine / Miscellaneous fee	4,250,174.00	4,008,137.00
3	Facilities and Service Charges	-	-
4	Transportation fee	-	-
5	Hostel fee	248,000.00	204,000.00
Total (C)		4,498,174.00	4,212,137.00
Sale of Publications			
1	Sale of Application forms	11,719,603.50	12,175,402.00
2	Sale of syllabus and Question Paper, etc.	-	-
3	Sale of prospectus including admission forms	-	-
Total (D)		11,719,603.50	12,175,402.00
Other Academic Receipts			
1	Registration fee for workshops, programmes	-	-
2	University Share of Academic Fees from Joint Admission Council	13,521,505.00	25,345,035.00
Total (E)		13,521,505.00	25,345,035.00
GRAND TOTAL (A + B + C + D + E)		2,019,962,135.81	1,984,853,131.86

SCHEDULE 10 - GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Amount in Rupees

Particulars	Plan				Total Plan	Non Plan UGC	Current Year	Previous Year
	Govt. of Delhi	UGC						
		Plan	Specific Schemes					
Balance B/F	-	-	-	-	-	-	-	
Add : Receipts during the year	-	-	-	-	-	-	447,500,000.00	
Total	-	-	-	-	-	-	447,500,000.00	
Less : Refund to UGC	-	-	-	-	-	-	-	
Balance B/F	-	-	-	-	-	-	447,500,000.00	
Less : Utilised for Capital expenditure (A)	-	-	-	-	-	-	37,500,000.00	
Balance	-	-	-	-	-	-	410,000,000.00	
Less : Utilised for Revenue Expenditure (B)	-	-	-	-	-	-	410,000,000.00	
Balance C/F (C)	-	-	-	-	-	-	-	

SCHEDULE 11 - INCOME FROM INVESTMENTS

Amount in Rupees

Particulars	Earmarked Fund		Other Investments	
	Current Year	Previous Year	Current Year	Previous Year
1. Interest				
a. On Government Securities	-	-	-	-
b. Other Bonds / Debentures	-	-	-	-
2. Interest on Term Deposits	185,721,200.00	143,880,202.00	121,567,326.00	63,360,714.00
3. Income accrued but not due on Term Deposits	140,229,623.00	93,822,686.00	61,847,438.00	52,284,636.00
4. Interest on Saving Bank Accounts	3,305,047.00	4,739,274.00	417,037.00	2,363,152.00
5. Income accrued on Saving Bank Accounts	24,974.00	-	233.00	
6. Others (Interest on late Payment)		-	-	2,593,832.00
Total	329,280,844.00	242,442,162.00	183,832,034.00	120,602,334.00
Transferred to Earmarked Funds/CPF/Corpus Fund	329,280,844.00	242,442,162.00	39,257,238.00	34,500,284.00
Balance	-	-	144,574,796.00	86,102,050.00

SCHEDULE 12 : INTEREST EARNED

		Amount in Rupees	
Particulars		As at 31st March, 2025	As at 31st March, 2024
1	On Saving Accounts wth scheduled banks	-	-
2	On Loans		
	a. Employees / Staff	-	-
	b. Others	-	-
3	On Debtors and Other Receivables	-	-
TOTAL		-	-

SCHEDULE 13 - OTHER INCOME

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

		Amount in Rupees	
		Current Year	Previous Year
A. Income from Land & Buildings			
1	Hostel Room Rent	156,927,735.00	107,069,977.52
2	Licence fee	8,967,619.00	15,064,298.86
3	Canteen Rent	-	-
4	Electricity and Water Charges recovered	3,108,068.81	13,092,291.83
5	Guest House Charges	731,476.00	117,521.00
6	Garage Charges	31,834.00	33,257.00
7	Rent (Others)	11,682,182.79	6,498,129.34
Total		181,448,915.60	141875475.55
B. Sale of Institute's publications		-	-
C. Income from holding events			
1	Gross Receipts from annual function / sports carnival	-	-
	Less :Direct expenditure incurred on the annual function / sports carnival	-	-
2	Gross Receipts from fetes	-	-
	Less: Direct expenditure incurred on the fates	-	-
3	Gross Receipts from educational tours	-	-
	Less:Direct expenditure incurred on the tours	-	-
4	Other (to be specified and separately disclosed)	-	-
Total		-	-

C. Other			
1	Income from consultancy	197,246.00	127,096.00
2	RTI fees	738.00	-
3	Sale of application form (recruitment)	2,186,000.00	-
4	Misc. Receipts (Sale of tender form, waste paper, etc.)	-	-
5	Profit on Sale / disposal of Assets	-	-
	a) Owned assets	-	-
	b) Assets received free of cost	-	-
6	Grants / Donations from Institutions, Welfare Bodies and International Organizations	-	-
7	Tender Fees	-	-
8	Scrap Sales	461,914.40	2,428,118.98
9	Subscription from Alumniees	(12,264,428.00)	5,739,910.46
10	Miscellaneous Receipts	128,727,609.34	13,503,425.18
	Total	119,309,079.74	21,798,550.62
GRAND TOTAL (A + B + C + D)		300,757,995.34	163,674,026.17

SCHEDULE 14 - PRIOR PERIOD INCOME

		Amount in Rupees	
	Particulars	Current Year	Previous Year
1	Academic Receipts	-	-
2	Income from Investments	-	800,429.00
3	Interest earned	3,111.00	-
4	Other Income	-	-
5	Water charges recovered	-	-
	Total	3,111.00	800,429.00

SCHEDULE 15 - STAFF PAYMENT & BENEFITS (ESTABLISHMENT EXPENSES)

		Amount in Rupees	
		Current Year	Previous Year
		Plan	Plan
a)	Salaries and Wages	1,019,285,737	916,174,716
b)	Contribution to Provident Fund	2,669,139	2,500,464
c)	Contribution to Other Fund (specify)	69,740,074	60,500,986
d)	LTC Expenses	4,759,345	4,806,773
e)	Medical Expenses	19,685,930	16,716,057
f)	Leave Salary and Pension Contribution	596,460	2,737,749
g)	Professional Development Fund	7,766,580	3,793,562
h)	Gratuity and Leave Encashment	20,000,000	20,000,000
i)	Remuneration for Coaching/Evening Classes	104,414,017	69,973,553
Total		1,248,917,282	1,097,203,860

SCHEDULE 16 - ACADEMIC EXPENSES

		Amount in Rupees	
		Current Year	Previous Year
a)	Laboratory expenses	17,200,951.00	25,743,889.00
b)	Expenses on Seminars / Workshops	6,000,524.00	4,401,952.00
c)	Admission expenses	-	-
d)	Scholarship & Stipend to PG and Research Scholars	169,187,546.00	121,625,439.00
		-	-
TOTAL		192,389,021.00	151,771,280.00

SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES

		Amount in Rupees	
		Current Year	Previous Year
A	Infrastructure		
a)	Electricity and power	123,037,935.00	119,126,215.00
b)	Water Charges	5,996,422.00	6,334,390.00
B	Communication		
c)	Telephone and Fax Charges	664,897.00	711,220.00
d)	Internet Charges	63,173.00	5,131,600.00
C	Others		
e)	Printing and Stationery	7,580,139.00	6,348,535.00
f)	Honorarium Expenses	3,562,051.00	1,346,338.00
g)	Domestic Travelling and Conveyance Expenses	834,556.00	366,166.00
h)	Foreign Travelling Expenses	-	-
i)	Professional Charges	4,568,106.00	5,375,434.00
j)	Advertisement and Publicity	5,705,879.00	4,005,124.00
k)	Magazines & Journals	683,169.00	432,160.00
l)	Purchase of Consumables for IT	-	-
m)	Petrol and Fuel Charges	1,154,559.00	900,410.00
n)	Security Charges	98,205,321.00	85,263,862.00
o)	Salary and Wages to Outsourced Manpower	131,044,598.00	112,041,834.00
p)	Rates and Taxes	-	17,480,446.00
q)	Reimbursement of Mobile, Internet and Newspaper Expenses	2,148,005.00	5,309,437.00
r)	Miscellaneous Expenses	51,332,298.00	33,879,152.00
TOTAL		436,581,108.00	404,052,323.00

SCHEDULE 18 - TRANSPORTATION EXPENSES

Amount in Rupees

Particulars		Current Year	Previous Year
1	Vehicles (owned by institution)	-	-
	a) Running Expenses	-	-
	b) Repair and maintenance	159,091.00	314,787.00
	c) Insurance expenses	-	-
2	Vehicles taken on rent / lease	-	-
	e) Rent / Lease expenses	-	-
3	Vehicle (Taxi) hiring expenses	-	-
TOTAL		159,091.00	314,787.00

SCHEDULE 19 - REPAIR & MAINTENANCE

Amount in Rupees

Particulars		Current Year	Previous Year
a)	Buildings	210,508,471.00	132,119,903.02
b)	Furniture & Fixtures	-	-
c)	Plant & Machinery	157,752.00	-
d)	Office Equipment	12,730,774.00	12,750,238.00
e)	Computers	-	-
f)	Laboratory & Scientific equipment	-	-
g)	Audio Visual equipment	-	-
h)	Sanitation- Maintenance of DTU Campus	35,477,122.00	47,161,828.00
i)	Book Binding charges	-	-
j)	Gardening	4,901,653.00	33,642,068.00
k)	Estate Maintenance	-	-
l)	Others (specify)	-	-
TOTAL		263,775,772.00	225,674,037.02

SCHEDULE 20 - FINANCE COSTS

Amount in Rupees

Particulars		Current Year	Previous Year
a)	Bank Charges	17,186.68	44,588.55
b)	Others (specify)	-	-
TOTAL		17,186.68	44,588.55

SCHEDULE 21 - OTHER EXPENSES

Particulars		Amount in Rupees	
		Current Year	Previous Year
a)	Provision for Bad and doubtful Debts/ Advances	-	-
b)	Irrecoverable Balance Written - off	-	-
c)	Grants / Subsidies to other institutions / organizations	-	-
e)	Other Expenses	-	-
TOTAL		-	-

SCHEDULE 22 - PRIOR PERIOD EXPENSES

Particulars		Amount in Rupees	
		Current Year	Previous Year
1	Establishment expenses	-	-
2	Academic expenses	-	-
3	Administrative expenses	-	-
4	Water Expenses	-	-
5	Electricity Expenses	-	-
6	Other (specify)	-	-
TOTAL		-	-

SCHEDULE :- 23
SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

1 BASIS FOR PREPARATION OF ACCOUNTS

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

2 REVENUE RECOGNITION

2.1 Fees from Students , Sale of Admission Forms, Royalty , Hostel Rent ,Interest on Saving Bank and other receipts are accounted on cash basis.

2.2 Interest on Investments are accounted on accrual basis.

Interest on interest bearing advances to staff for House Building, Purchase of Vehicles and Computers is accounted on cash basis every year, though the actual recovery of interest starts after the full repayment of the Principal.

2.3

3 FIXED ASSETS AND DEPRECIATION

3.1 Fixed assets are stated at cost of acquisition including inward freight, duties and taxes incidental and direct expenses related to acquisition, installation and commissioning.

3.2 Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Straightline method, at the following rates :

Tangible Assets :

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

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

3.4 During the year 2024-2025, the university has purchased assets worth Rs 15,76,08,602.47 out of UGF and assets worth Rs 4,61,59,167 out of NGF . During the year, prepaid Journals amounting to Rs 1,34,74,945 as on 1st April 2024 has been capitalised. During the year 2024-2025, the university has capitalised Rs 8,81,69,425 out of capital Work in Progress as on 1st April, 2024.

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

5 RETIREMENT BENEFITS

During the year 2024-25, the University has made Provision for Gratuity/Leave Encashment to the tune of Rs 2 crores .

6 INVESTMENTS

a. The University has invested in Fixed Deposits which are stated at the principal amount of Fixed Deposits, Interest Accrued on the Fixed Deposits has been shown separately.

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

7 Earmarked / Endowment Funds

The long term funds mentioned in Schedule 2 are earmarked for specific purposes. Each of the funds has a separate bank account. Those with large balances also have investments in Term Deposits with Banks. The income from investments are accounted on accrual basis and interest on Saving Bank Accounts are credited to the respective Funds. The expenditures are debited to the fund. The balance in the respective funds is carried forward and is represented on the assets side by the balance at Bank, Investments and accrued interest. However there are certain differences due to receipts/payments made for different projects pertaining to the particular fund from the bank account of some other fund. The difference amount has been shown as balance in Other accounts in accordance with the suggestions of the audit party.

8 CORPUS FUND

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

9 GOVERNMENT AND UGC GRANTS

9.1 Government Grants and UGC grants are accounted on realization basis, However, where a sanction for release of grant pertaining to the financial year is received before 31st March and the grant is actually received in the next financial year, the grant is accounted on accrual basis and an equal amount is shown as recoverable from the Grantor.

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

9.3 Government and UGC grants for meeting Revenue Expenditure (on accrual basis) are treated, to the extent utilized, as income of the year in which they are realized.

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

10 INVESTMENTS OF EARMARKED FUNDS AND INTEREST INCOME ACCRUED ON SUCH INVESTMENTS

To the extent not immediately required for expenditure, the amount available against such funds are invested in fixed term deposits with Banks, leaving the balance in Saving Bank Accounts.

Interest received, interest accrued and due and interest accrued but not due on such investments are added to the respective funds and not treated as income of the Institution.

11 SPONSORED PROJECTS

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

12 INCOME TAX

The income of the Institution is exempt from Income Tax under Section 11 and 12 of the Income Tax Act. No provision for tax is therefore made in the accounts.