


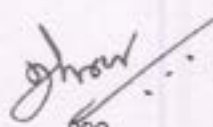
DELHI PHARMACEUTICAL SCIENCES & RESEARCH UNIVERSITY
BALANCE SHEET AS AT 31st MARCH, 2023

	Schedule	As at 31-03-2023 (Rs)	As at 31-03-2022 (Rs)
SOURCES OF FUNDS			
CAPITAL FUND	1	578,311,107.42	361,644,777.95
DESIGNATED/FARMARKED ENDOWMENT FUNDS	2	72,599,439.65	74,411,172.65
CURRENT LIABILITIES AND PROVISIONS	3	100,356,590.63	176,605,049.94
TOTAL		751,267,137.70	612,661,000.54
APPLICATION OF FUNDS			
FIXED ASSETS			
Tangible Assets	4	239,807,030.22	110,499,796.22
Intangible Assets		447,396.00	392,365.25
INVESTMENTS			
Long Term	5	2,050,000.00	1,850,000.00
INVESTMENTS - OTHERS			
	6	729,645.00	-
CURRENT ASSETS			
	7	464,330,639.85	492,526,906.27
LOANS, ADVANCES AND DEPOSITS			
	8	43,902,426.63	7,391,932.80
TOTAL		751,267,137.70	612,661,000.54
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS	25		

For JOBEROI & CO.
Chartered Accountant
FRN :- 016529N

FOR DELHI PHARMACEUTICAL SCIENCES & RESEARCH UNIVERSITY


Jiten Oberoi
(Proprietor)
Membership No.- 097492


J. Ghosh
SR. AO


Rajat
SR. AO


Registrar
DELHI PHARMACEUTICAL
RESEARCH UNIVERSITY
Govt. of NCT of Delhi

UDIN:- 23097492B6X03X2863

Place : New Delhi
Dated : 12th September, 2023


Prof. Ramesh K. Goyal
Hon'ble Vice-Chancellor
Delhi Pharmaceutical Sciences and
Research University (DPSRU)
(Govt. of NCT of Delhi)
Pushp Vihar, Sector-III, MB Road
New Delhi-110017



6. GOVERNMENT AND GOVT GRANTS

- 6.1 The Government Grants and UOI grants are accounted as Government Grants, wherever applicable, and UOI grants are accounted as UOI grants. The grants are accounted as Government Grants, wherever applicable, and UOI grants as UOI grants.
- 6.2 The Government grants received towards capital expenditure, viz. central Govt. Government and UOI grants from UOI, are accounted in the Capital Fund.
- 6.3 Government and UOI grants for meeting Revenue Expenditure on annual basis, are treated as the current income in terms of the year in which they are received.
- 6.4 Unutilised grant (including advance paid out of such grants) are carried forward and disclosed as liability in the Balance Sheet.
- 6.5 During the year 2022-23, the university has received grant in aid of Rs. 34,52,00,000 for meeting expenditure of salary and general expenses. The university had unspent balance of Grant for salary and General expenses for the previous year 2021-2022 in the tune of Rs. 1,66,89,721.94. The university has credited Rs. 46,95,589 to Grant in Aid for Interest Received on Grants in Aid. Out of total available amount of Rs. 36,54,21,867.94, the University has spent Rs. 33,92,01,126.36, thereby leaving unspent balance of Rs. 5,82,20,137.58 towards salary and general expenses as on 31.03.2023.
- 6.6 During the year 2022-23, the university has received grant in aid of Rs. 10,00,00,000 for meeting capital expenditure. Out of the total available amount of Rs. 10,00,00,000.00, Rs. 9,99,84,926.79 has been utilised during the year 2022-2023 thereby leaving unspent balance of Rs. 15,070.21 on account of capital grant as on 31.03.2023.
- 6.7 During the year 2022-23, the university has received grant in aid of Rs. 3,57,00,000 for meeting expenditure on account of yoga and meditation. The university had unspent balance of Yoga Grant for the previous year 2021-2022 in the tune of Rs. 11,60,75,146. The university has credited Rs. 71,87,857 to Yoga Grant for Interest Received. The University also returned Rs. 1 crore to the Govt. Out of the total available amount of Rs. 15,49,87,000, the University has spent Rs. 7,99,84,789, thereby leaving unspent balance of Rs. 7,09,58,618 as on 31.03.2023. Since, in accordance with the decision of Delhi Govt, now no expenditure is to be incurred on Yoga it is, therefore suggested to return the entire money left on account of unspent balance of Yoga Grant as on the date of final settlement, along with interest.

7. PROVISIONS

- 7.1 During the year 2022-2023, the university has created provision for Gratuity and leave encashment for Rs. 30,00,000 out of UOI. During the year 2022-2023, the university has also created provision of Rs. 25,00,000 for Research and Development expenses out of NCF.

8. SPONSORED PROJECTS

- 8.1 The institution itself awards Fellowships and Scholarships, which are accounted as Academic expenses.
- 8.2 During the year 2022-2023, the balance of Rs. 6,90,632.50 of sponsored project of Professor S.S. Aggarwal has been transferred to Dr. Mahesh Nandave, due to the death of Professor S.S. Aggarwal.

9. 9.1 Debtors and Creditors Balances are subject to confirmation.

10. INCOME TAX

- 10.1 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.

11. 11.1 Figures of the previous year have been grouped or regrouped wherever necessary.



DELHI PHARMACEUTICAL SCIENCES & RESEARCH UNIVERSITY
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2022

RECEIPTS	Amount in Rupees			
	2022-2023	2021-2022	2022-2023	2021-2022
I. Opening Balance				
a) Cash Balance	4,977.00	4,172.00		
b) Bank Balance				
i. In Current accounts	193,807,660.03	61,875,936.36		
ii. In Deposit accounts	119,115,533.24	169,691,149.73		
iii. Saving accounts	179,895,756.00	75,514,332.00		
II. Grant Received				
a) From Government of India				
b) From State Government				
(0) For Capital Expenditure	100,000,000.00	41,400,000.00		
(0) For Revenue Expenditure	345,200,000.00	298,200,000.00		
(0) For Yoga Expenditure	35,700,000.00	167,875,000.00		
c) From Other sources (details shown separately if available)				
III. Academic Receipts	120,114,300.00	75,215,276.00		
IV. Receipts against earmarked / Endowment Funds	36,536,368.00	27,965,992.00		
V. Receipts against Corpus Fund				
VI. Receipts against Sponsored Fellowships and Scholarships				
VII. Income on Investments from				
a) Earmarked / Endowment funds	1,713,487.00	1,826,865.00		
b) Other Investments	11,113,409.00	8,686,432.00		
VIII. Interest Received on				
a) Bank Deposits				
b) Loan and Advances				
c) Saving Bank Accounts	5,975,683.00	1,845,723.00		
I. Payments				
a) Establishment Expenses	188,596,141.00		188,596,141.00	145,645,676.00
b) Academic Expenses	24,389,662.32		24,389,662.32	9,032,130.00
c) Administrative Expenses	111,114,534.46		111,114,534.46	76,308,185.31
d) Transportation Expenses	1,179,213.00		1,179,213.00	1,679,491.00
e) Repair and Maintenance	91,997,004.00		91,997,004.00	48,272,538.00
f) Finance Cost	1,093.10		1,093.10	681.36
g) Yoga and Meditation Expenses	73,638,298.00		73,638,298.00	46,866,649.00
h) Prize Period Expenses	615,899.00		615,899.00	
i) Payments against Earmarked / Endowment Fund	17,019,381.00		17,019,381.00	18,274,074.00
III. Payments against Sponsored Projects/ Schemes				
IV. Expenditure Out of Corpus Fund				
V. Investment and Deposits made				
a) Out of Earmarked / Endowment Funds			200,000.00	200,000.00
b) Out of own funds (Investments-Others)	729,645.00		729,645.00	
VI. Term Deposits with Scheduled Banks				
VII. Expenditure on Fixed Assets and Capital Works - in - Progress				
a) Fixed Assets out of GIA	76,537,396.00		76,537,396.00	50,063,337.00
b) Fixed Assets out of NGF	50,000,000.00		50,000,000.00	1,464,562.28
c) Fixed Assets out of Yoga Grant	956,000.00		956,000.00	6,190,000.00
d) Fixed Assets out of AICTE Project	1,265,000.00		1,265,000.00	7,750,000.00
e) Fixed Assets out of R. & D Fund	21,662,985.00		21,662,985.00	
VIII. Other Payments including Statutory payments	2,441,961.00		2,441,961.00	25,477,811.14



SCHEDULE 21 - FINANCE COSTS

Particulars	As at 31st March, 2023		As at 31st March, 2022		Total
	Plan	Non Plan	Plan	Non Plan	
a) Bank Charges	1,893.83	-	1,893.19	-	451.36
b) Interest on Main Grant	4,076,395.00	-	4,076,395.00	-	8,175,213.00
c) Interest on Yuga Grant	3,027,837.89	-	3,027,837.89	-	7,011,683.39
TOTAL	7,284,395.83	-	7,964,395.19	-	4,931,697.35

SCHEDULE 22 - OTHER EXPENSES

Particulars	As at 31st March, 2023		As at 31st March, 2022		Total
	Plan	Non Plan	Plan	Non Plan	
a) Provision for Bad and Doubtful Debts/ Advances	-	-	-	-	-
b) Irrecoverable Badmex Women - off	-	-	-	-	-
c) Grants / Subsidies to other institutions / organisations	-	-	-	-	-
d) Other Expenses	-	-	-	-	-
TOTAL	-	-	-	-	-

SCHEDULE 23 - PRIOR PERIOD EXPENSES

Particulars	As at 31st March, 2023		As at 31st March, 2022		Total
	Plan	Non Plan	Plan	Non Plan	
1 Establishment expenses	-	-	-	-	-
2 Academic expenses	-	-	-	-	-
3 Administrative expenses	-	-	-	-	-
4 Water Expenses	-	-	-	-	-
5 Electricity Expenses	5,65,429.00	-	5,65,429.00	-	-
6 Repairs and Maintenance	70,271.00	-	70,271.00	-	-
TOTAL	615,699.00	-	615,699.00	-	-

SCHEDULE 24 - PROVISIONS

Particulars	As at 31st March, 2023		As at 31st March, 2022		Total
	Plan	Non Plan	Plan	Non Plan	
a) Provision for Research and Development Expenses	2,50,000.00	-	2,50,000.00	-	-
b) Provision for Grants and Leave Encumbrance	4,00,000.00	-	4,00,000.00	-	-
TOTAL	7,50,000.00	-	7,50,000.00	-	-



DELHI PHARMACEUTICAL SCIENCES & RESEARCH UNIVERSITY

SCHEDULE -I: CAPITAL FUND

Particulars	Amount in Rupees	
	As at 31st March, 2023	As at 31st March, 2022
Balance at the Beginning of the year	361,644,777.95	221,771,348.96
Add: FDR OF Dipsar not recorded earlier now recorded	-	3,833,484.00
Less: Security, Laboratory, Library, Caution money Deposits of Dipsar refunded	(63,950.00)	(646,300.00)
Add: Depreciation on Journals wrongly charged for 2021-2022 now reversed	51,340.50	-
Less: Adjustment of Licence and Water charges of Dipsar	(1,905.00)	-
Add: Interest on GIA FOR for 2015-2016 recorded as per audit para of SAR for 2015-16	107,608.00	-
Less: FDR no. 114479 OF Dipsar wrongly included earlier now rectified	(3,194,614.00)	-
Add: Assets purchased out of Ajit Kumar Project	1,365,000.00	-
Add: Assets purchased out of R & D Fund	22,062,985.00	7,739,808.00
Add: Yoga Grant Utilized During the Year for Capital Expenditure	956,090.00	6,190,988.00
Add: Grant Utilized During the Year for Capital Expenditure	99,984,929.75	50,063,337.00
Add: Surplus - Excess of Income over Expenditure	95,397,845.22	72,701,191.99
Closing Balance at the End of the Year	578,311,107.42	361,644,777.95



SCHEME 16 - ACADEMIC EXPENSES

	As at 31st March, 2021		As at 31st March, 2022	
	Plan	New Plan	Plan	New Plan
a) Experiments on Seminars / Workshops	-	-	-	-
b) Examination Expenses	5,055,477.00	-	4,311,600.00	-
c) Academic Expenses	19,532,795.52	-	6,718,451.81	-
TOTAL	24,588,272.52	-	11,030,051.81	-

SCHEME 17 - ADMINISTRATIVE AND GENERAL EXPENSES

	As at 31st March, 2021		As at 31st March, 2022	
	Plan	New Plan	Plan	New Plan
A				
Infrastructure				
a) Electricity and power	12,800,664.00	-	12,000,664.00	-
b) Water Charges	-	-	-	-
B				
Communication				
a) Telephone and Fax Charges	1,839,523.00	-	1,839,523.00	-
b) Internet Charge	47,594.00	-	47,594.00	-
C				
Others				
a) Printing and Stationery	2,774,760.00	-	2,774,760.00	-
b) Honorarium Expenses	1,764,036.00	-	1,764,036.00	-
c) Dues and Professional Charges	892,253.00	-	892,253.00	-
d) Domestic Traveling and Conveyance Expenses	6,675,518.00	-	6,675,518.00	-
e) Foreign Traveling Expenses	1,733,268.00	-	1,733,268.00	-
f) Advertisement and Publicity	75,248.00	-	75,248.00	-
g) Migration & Journals	987,978.00	-	987,978.00	-
h) Refreshment and Meeting Expenses	3,138,177.00	-	3,138,177.00	-
i) Medical and Paid Charges	832,478.00	-	832,478.00	-
j) Rent	18,691,735.46	-	18,691,735.46	-
k) Laboratory Expenses	398,738.00	-	398,738.00	-
l) Guest House Expenses	456,715.00	-	456,715.00	-
m) Membership and Subscriptions	36,409.00	-	36,409.00	-
n) Professional Development Fund	8,803,812.00	-	8,803,812.00	-
o) Stamp	196,714.00	-	196,714.00	-
p) Lubrication Expenses	282,621.00	-	282,621.00	-
q) Stationery	18,515,813.00	-	18,515,813.00	-
r) Miscellaneous Expenses	5,327,563.00	-	5,327,563.00	-
s) Printing Expenses	6,886,876.00	-	6,886,876.00	-
t) Daily Wages	3,876,898.00	-	3,876,898.00	-
u) Conveyance Expenses	1,491,899.00	-	1,491,899.00	-
v) 12th IAS ORNAM Expenses	6,445,642.00	-	6,445,642.00	-
w) Miscellaneous Expenses	11,174,934.45	-	11,174,934.45	-
TOTAL	56,409,272.00	-	56,409,272.00	-

SCHEME 18 - TRANSPORTATION EXPENSES

	As at 31st March, 2021		As at 31st March, 2022	
	Plan	New Plan	Plan	New Plan
I				
Vehicle (owned by institution)				
a) Running Expenses	411,547.00	-	411,547.00	-
b) Repair and maintenance	181,871.00	-	181,871.00	-
c) Insurance expenses	-	-	-	-
II				
Vehicle (not owned / lease)				
a) Rent / Lease expenses	688,000.00	-	688,000.00	-
b) Vehicle (not owned) expenses	1,778,218.00	-	1,778,218.00	-
TOTAL	1,271,616.00	-	1,271,616.00	-



Amount in Rupees

		Fund Wise Breakup						
		Alniche Life Science	Dr. S.K. Gupta Awards	Silsa Ram Jindal Foundation	Dr. B.D. Miglani & S.L. Nigam	ATMHL	As At 31st March 2021	As At 31st March 2022
Balance		510,832.00	569,922.00	569,922.00	225,579.00	-	74,411,172.65	62,627,743.65
During the year		-	-	-	-	200,000.00	36,936,348.00	37,965,902.00
Transfer		-	-	-	-	-	696,632.50	-
Investments made of the funds		7,428.00	5,717.00	5,717.00	8,736.00	-	35,632.00	36,375.00
Interest on Investments/Advances		22,984.00	28,897.00	28,897.00	4,057.00	6,996.00	94,799.00	79,021.00
in Saving Bank Account		-	-	-	-	-	1,598,834.00	3,712,011.00
		541,244.00	604,536.00	604,536.00	238,353.00	206,996.00	113,767,438.15	92,416,094.65
Towards Objectives of Funds		-	-	-	-	-	-	-
Expenditure		-	-	-	-	-	23,427,985.00	7,730,808.00
of Transfer		-	-	-	-	-	17,049,381.00	10,269,074.00
		-	-	-	-	-	690,632.50	5,000.00
		-	-	-	-	-	41,167,998.50	18,004,882.00
Balance at the End of the Year (A-B)		541,244.00	604,536.00	604,536.00	238,353.00	206,996.00	72,999,439.65	71,411,172.65
By		-	-	-	-	-	-	-
Bank Balances		450,000.00	500,000.00	500,000.00	200,000.00	200,000.00	71,053,478.65	72,618,746.65
		22,084.00	28,897.00	28,897.00	4,057.00	6,996.00	2,870,000.00	1,850,000.00
Investments		68,160.00	75,639.00	75,639.00	34,296.00	-	94,799.00	229,211.00
Expenditure		-	-	-	-	-	264,846.00	-
and		-	-	-	-	-	-	(5,000.00)
Others		-	-	-	-	-	70,000.00	-
T Payable		-	-	-	-	-	(911,000.00)	-
		541,244.00	604,536.00	604,536.00	238,353.00	206,996.00	72,999,439.65	71,411,172.65



C. Other			
1	Income from Physiotherapy OPD	1,39,610.00	47,930.00
2	RTI fees	-	-
3	Sale of application form (recruitment)	3,524,705.00	714,500.00
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	Receipts from ASSRM	-	217,661.00
8	Financial Assistance to EWS	2,589,000.00	1,430,000.00
9	Scrap Sales	696,529.00	17,910.00
10	DG/EIS	350,350.00	109,400.00
12	Miscellaneous Receipts	1,102,068.04	5,105,988.00
	Total	8,503,202.04	7,646,409.00
	GRAND TOTAL- (A + B + C + D)	9,747,668.04	9,035,967.00

SCHEDULE 14 - PRIOR PERIOD INCOME.

Particulars	Amount in Rupees	
	As at 31st March, 2023	As at 31st March, 2022
1 Academic Receipts	-	-
2 Income from Investments	-	-
3 Interest earned	-	-
4 Other Income	-	-
5 Water charges recovered	-	-
Total	-	-



SCHEDULE -3: CURRENT LIABILITIES AND PROVISIONS

Particulars	Amount in Rupees	
	As at 31st March, 2023	As at 31st March, 2022
A. CURRENT LIABILITIES		
1. Employees Welfare Fund	-	-
2. Deposits from Students	-	-
3. Sundry Creditors	13,446,290.00	10,024,690.00
a) For Goods and Services	-	-
b) For Others	6,391,840.00	336,979.00
4. Deposits-Others	810,370.00	323,544.00
5. Statutory Liabilities	-	-
a) Overdue	-	-
b) Others	-	-
6. Other Current Liabilities	2,793,177.00	2,155,166.00
a) Salaries	-	-
b) Receipts Against Sponsored Projects	-	-
c) Advances from Customers	-	-
d) Unutilised Main Grants	71,088.00	13,050.00
e) Unutilised Yoga Grants	38,235,207.63	47,526,474.94
f) Grants In Advance	30,958,618.00	116,075,146.00
g) Other Funds	150,000.00	150,000.00
h) Other Liabilities	-	-
Total (A)	92,856,590.63	176,605,049.94
B. PROVISIONS		
1. For Taxation	-	-
2. Gratuity and Leave Encashment	-	-
3. Superannuation Pension	5,000,000.00	-
4. Trade Warranties/Claims	-	-
6. Others	-	-
Total (B)	2,500,000.00	-
Total (A+B)	100,356,590.63	176,605,049.94



SCHEDULE 11 - INCOME FROM INVESTMENTS

Particulars	Amount in Rupees			
	Earmarked Fund		Other Investments	
	As at 31st March, 2023	As at 31st March, 2022	As at 31st March, 2023	As at 31st March, 2022
Interest				
a. On Government Securities	-	-	-	-
b. Other Bonds / Debentures	-	-	-	-
Interest on Term Deposits	35,632.00	36,375.00	8,739,173.00	7,506,884.00
Interest accrued but not due on Term Deposits	94,799.00	79,021.00	6,891,167.00	2,394,792.00
Interest on Saving Bank Accounts	1,698,834.00	1,712,813.00	5,975,683.00	1,845,723.00
Others (Specify)				
Total	1,729,265.00	1,827,499.00	21,606,023.00	12,147,399.00
Transferred to Earmarked Funds/CFE/Corpus Fund	1,729,265.00	1,827,499.00	-	-
Balance	-	-	21,606,023.00	12,147,399.00



14 - FIXED ASSETS

ASST	RAIT	GROSS BLOCK (RS)			DEPRECIATION DURING THE YEAR (RS)			Depreciation written Back	Up to 31-3-2023	As On 31-03-2023	As on 31-03-2022
		Opening Balance as on 31-3-2022	Addition During The Year	Closing Balance as on 31-3-2023	Up to 31-3-2022	Depreciation for the year					
28	28	14,955,328.00	5,014,300.00	20,969,628.00	892,531.00	410,090.00	-	1,316,731.00	13,652,117.00	13,652,117.00	
29	29	14,429,024.00	10,908,179.00	25,337,203.00	2,294,035.00	2,278,426.00	-	4,812,605.00	20,524,598.00	19,251,173.00	
30	30	31,842,794.00	21,568,473.00	53,411,267.00	5,824,081.00	6,551,482.00	-	12,345,131.00	41,066,136.00	38,814,654.00	
31	31	2,411,637.00	1,470,940.00	3,882,577.00	1,083,068.00	885,532.00	-	1,227,625.00	2,654,952.00	2,654,952.00	
32	32	6,511,395.56	396,122.00	6,907,517.56	669,207.00	377,042.00	-	1,077,973.00	5,829,544.56	5,829,544.56	
33	33	57,096,832.66	88,572,883.00	145,669,715.66	6,128,364.00	5,377,944.00	-	11,696,096.00	134,003,619.66	131,176,523.66	
34	34	735,348.00	735,348.00	1,470,696.00	323,037.00	73,534.00	-	496,571.00	974,125.00	974,125.00	
35	35	18,177,800.00	51,836,809.00	69,994,609.00	2,051,526.00	5,599,529.00	-	8,251,253.00	61,743,356.00	61,743,356.00	
36	36	4,387,400.00	-	4,387,400.00	151,796.00	81,648.00	-	244,544.00	4,142,856.00	4,142,856.00	
37	37	207,017,253.22	150,370,224.00	357,387,477.22	29,417,519.00	21,461,492.00	-	41,881,051.00	315,506,426.22	315,506,426.22	
38	38	2,385,621.25	157,892.25	2,543,513.50	954,258.00	553,293.00	-	1,455,618.00	1,087,895.50	1,087,895.50	
39	39	1,349,421.25	557,260.25	1,906,681.50	953,258.00	553,293.00	-	1,455,618.00	451,063.50	451,063.50	
40	40	132,352,876.47	351,318,314.75	483,671,191.22	21,370,813.00	21,017,384.50	-	48,136,680.00	435,534,511.22	435,534,511.22	



SCHEDULE 9 : ACADEMIC RECEIPTS

Amount in Rupees

	As at 31st March, 2023	As at 31st March, 2022
FEES FROM STUDENTS		
1 Tuition fee	53,889,104.00	35,868,148.00
2 Admission fee	6,438,660.00	4,444,570.00
3 Institutional Fees	11,891,750.00	15,924,650.00
4 Library Admission fee (Sports Science)	113,000.00	-
5 Laboratory fee (Sports Science)	192,000.00	-
6 Art & Craft fee	-	-
7 Pupils Fund fees	1,312,500.00	2,763,250.00
8 Insurance fee	7,270,363.00	3,642,598.50
9 Student welfare	14,420,000.00	7,000,000.00
10 Tuition Fees Waiver to SC Students	11,859,600.00	-
Total (A)	107,186,977.00	69,643,216.50
Examinations		
1 Admission test fee	12,358,178.00	8,191,500.00
2 Annual Examination fee	-	-
3 Mark sheet, certificate fee	-	-
4 Entrance examination fee	12,358,178.00	8,191,500.00
Total (B)	24,716,356.00	16,383,000.00
Other Fees		
1 Cancellation Charges	1,777,000.00	381,700.00
2 Fine / Miscellaneous fee	64,064.00	78,758.00
3 Extra Curricular Activities Fees	317,460.00	658,401.50
4 Convocation Registration fees	769,000.00	760,500.00
5 Hostel and Mess fees	8,488,390.00	4,353,600.00
6 Yoga admission Fees	77,001.00	-
7 Other Fees (Sports Science)	1,036,000.00	-
Total (C)	12,528,825.00	6,132,959.50
Sale of Publications		
1 Sale of Admission forms	-	-
2 Sale of syllabus and Question Paper, etc.	-	-
3 Sale of prospectus including admission forms	-	-
Total (D)	-	-
Other Academic Receipts		
1 Registration fee for workshops, programmes	-	-
Total (E)	-	-
GRAND TOTAL: (A + B + C + D + E)	132,073,980.00	83,967,676.00



SCHEDULE 7 : CURRENT ASSETS

	As at 31st March, 2023	Amount in Rupees As at 31st March, 2022
1. Stock :		
a) Stores and Spares	-	-
b) Loose Tools	-	-
c) Publications	-	-
d) Laboratory chemicals, consumables and glass ware	-	-
e) Building Material	-	-
f) Electrical Material	-	-
g) Stationery	-	-
h) Water supply material	-	-
2. Sundry Debtors :		
a) Debts Outstanding for a period exceeding six months	-	-
b) Others	-	-
3. Cash and Bank Balances	3,000.00	3,000.00
a) Cash In Hand (DPSRU)		
Cash In Hand (DIPSAR)	-	804.00
Cash In Hand - Govt Money (DIPSAR)	3,572.00	3,572.00
b) With Scheduled Banks :	601.00	601.00
- In Current Accounts (Annexure A)	20,845,628.44	13,011,523.09
- In Sweep Transfer Accounts	19,012,851.90	119,115,533.24
- In Saving Accounts (Annexure A)	149,515,395.51	180,496,136.94
- In Term Deposit Accounts	274,949,591.00	179,895,736.00
c) With non - Scheduled Banks :	-	-
- In Term deposit Accounts	-	-
- In Saving Accounts	-	-
Post Office - Savings Account	-	-
TOTAL	464,330,639.85	492,526,906.27



NEXURE A

		Amount in Rupees	
		As at 31st March, 2023	As at 31st March, 2022
Bank Accounts			
1	State Bank of India A/c. No. 82295 - GIA	33,731.47	-
2	State Bank of India A/c. No. 9209 - R & D	44,771,881.00	62,162,054.00
3	Union Bank of India A/c. No. 1768 - GIA Yoga & Meditation	31,691,734.00	117,121,738.00
4	State Bank of India A/c. No. 39066 - NGF/ Boys Fund	19,749,134.32	12,182,097.44
5	IDBI Bank A/c. No. 88789	1,515,192.94	1,212,344.94
6	State Bank of India A/c. No. 69183 - Conference	372,130.15	140,976.15
7	Union Bank of India A/c. No. 545802010015757 - GIA	35,019,963.57	-
8	Union Bank of India A/c. No. 545802010015732 - NGF	36,516,624.00	-
9	State Bank of India A/c. No. 8969-Dabur	690,632.50	688,449.50
TOTAL		170,361,023.95	193,507,660.03



SCHEDULE 8 : LOANS, ADVANCES & DEPOSITS

	As at 31st March, 2023	As at 31st March, 2022	Amount in Rupees
1. Advances to employees : (Non - interest bearing)			
a) Salary			
b) Festival			
c) Medical Advance			
d) Other (to be specified)			
2. Long Term Advances to employees : (Interest bearing)			
a) Vehicle Loan			
b) Home Loan			
c) Other (to be specified)			
3. Advances and other amount recoverable in cash or in kind or for value to be received :			
a) On Capital Account			
b) to Suppliers			
c) Others	22,588,931.00		6,390.00
4. Prepaid Expenses	3,647,099.58		135,390.00
5. Deposits			
a) Telephone			
b) Lease Rent			
c) Gas			
d) AICTE, if applicable	134,000.00		134,000.00
e) Other (to be specified)	240,864.00		240,864.00
Income Accrued :			
a) On Investment from Earmarked / Endowment Funds			
b) On Investment - Others	94,799.00		79,031.00
c) On Loans and Advances	6,998,775.00		2,394,792.00
d) Other (includes income due unrealized)			
Other - Current assets receivable from UGC / sponsored projects			
Debit balances in Sponsored Projects			
Debit balances in Sponsored Fellowships & Scholarships			
Grant receivable			
Other Receivables from UGC			
Claims Receivable			
Tax Deducted at Source/Tax Collected at Source	4,047,126.05		3,915,618.05
TOTAL	43,902,426.63		3,991,932.80



SCHEDULE 5 : INVESTMENTS

		Amount in Rupees	
		As at 31st March, 2023	As at 31st March, 2022
1	In Central Government Securities	-	-
2	In State Government Securities	-	-
3	Other approved Securities	-	-
4	Shares	-	-
5	Debentures and Bonds	-	-
6	Term Deposits with Banks in Earmarked Funds	2,050,000.00	1,850,000.00
7	Other (to be specified)	-	-
Total		2,050,000.00	1,850,000.00

SCHEDULE 6 : INVESTMENTS - OTHERS

		Amount in Rupees	
		As at 31st March, 2023	As at 31st March, 2022
1	In Central Government Securities	-	-
2	In State Government Securities	-	-
3	Other approved Securities	-	-
4	Shares	-	-
5	Debentures and Bonds	-	-
6	Term Deposit With Banks	729,645.00	-
Total		729,645.00	-



TABLE 16 - GRANTS/SUBSIDIES (BRIEFCABLE GRANTS RECEIVED)

Particulars	Govt. of Delhi			Plan		Total Plan	Non Plan U.G.C.	As at 31st March, 2023	Amount in Rupees As at 31st March, 2022
	Govt. of Delhi	UGC		Plan	Specific Schemes				
		Plan	Plan						
on BIP of Main Grant	47,526,474.94	-	-	-	-	47,526,474.94	-	47,526,474.94	27,075,000.63
Receipts during the year	445,200,000.00	-	-	-	-	445,200,000.00	-	445,200,000.00	239,600,000.00
Interest on Grant In Aid	4,695,300.00	-	-	-	-	4,695,300.00	-	4,695,300.00	3,325,273.00
Total	497,421,863.94	-	-	-	-	497,421,863.94	-	497,421,863.94	270,900,273.63
Rebated to UGC	-	-	-	-	-	-	-	-	-
BY	-	-	-	-	-	-	-	-	-
Utilised for Capital expenditure	497,421,863.94	-	-	-	-	497,421,863.94	-	497,421,863.94	239,893,753.63
BY	99,984,928.75	-	-	-	-	99,984,928.75	-	99,984,928.75	50,063,337.00
Utilised for Revenue Expenditure	397,436,935.19	-	-	-	-	397,436,935.19	-	397,436,935.19	220,837,416.63
BY	359,201,728.56	-	-	-	-	359,201,728.56	-	359,201,728.56	273,105,946.63
Utilised for Capital expenditure	38,235,207.63	-	-	-	-	38,235,207.63	-	38,235,207.63	47,926,274.92
BY	116,075,146.00	-	-	-	-	116,075,146.00	-	116,075,146.00	19,624,500.00
Utilised for Revenue Expenditure	35,700,000.00	-	-	-	-	35,700,000.00	-	35,700,000.00	16,275,000.00
BY	3,167,857.00	-	-	-	-	3,167,857.00	-	3,167,857.00	1,231,800.00
Utilised for Capital expenditure	154,943,000.00	-	-	-	-	154,943,000.00	-	154,943,000.00	189,132,153.00
BY	50,000,000.00	-	-	-	-	50,000,000.00	-	50,000,000.00	-
Utilised for Revenue Expenditure	104,943,000.00	-	-	-	-	104,943,000.00	-	104,943,000.00	-
BY	956,090.00	-	-	-	-	956,090.00	-	956,090.00	5,190,000.00
Utilised for Capital expenditure	103,996,913.00	-	-	-	-	103,996,913.00	-	103,996,913.00	187,531,235.00
BY	33,028,295.00	-	-	-	-	33,028,295.00	-	33,028,295.00	66,204,070.00
Utilised for Revenue Expenditure	30,950,618.00	-	-	-	-	30,950,618.00	-	30,950,618.00	116,075,146.00
BY	-	-	-	-	-	-	-	-	-



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

Particulars	Amount in Rupees	
	As at 31st March, 2021	As at 31st March, 2022
A. Plan Grants - Government of Delhi		
Balance Brought Forward	47,526,474.94	27,975,230.61
Add: Receipts during the year	445,200,000.00	329,600,000.00
Add: Interest on Grant In Aid	4,655,369.00	1,326,273.00
Total (a)	497,421,843.94	378,899,503.61
Less: Refunds	-	-
Less: Utilized For Revenue Expenditure	389,201,726.56	271,305,941.67
Less: Utilized For Capital Expenditure	99,984,924.75	90,063,337.00
Total (b)	489,186,651.31	333,369,278.67
Unutilized Carried Forward (a-b)	38,235,192.63	47,526,474.94
B. Plan Grants for Yoga - Government of Delhi		
Balance Brought Forward	116,075,146.00	19,625,500.00
Add: Receipts during the year	25,709,000.00	167,875,000.00
Add: Interest on Yoga Grants	3,167,857.00	1,631,683.00
Total (c)	144,952,003.00	189,132,183.00
Less: Refunds	90,000,000.00	-
Less: Utilized For Revenue Expenditure	75,028,295.00	66,866,849.00
Less: Utilized For Capital Expenditure	998,690.00	6,190,933.00
Total (d)	121,984,385.00	73,057,037.00
Unutilized Carried Forward (c-d)	30,958,618.00	116,075,146.00
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)	69,193,825.63	163,601,620.94



SCHEDULE 12: INTEREST EARNED

Particulars	Amount in Rupees	
	As at 31st March, 2023	As at 31st March, 2022
1 On Saving Accounts with scheduled banks	-	-
2 On Loans	-	-
a. Employees / Staff	-	-
b. Others	-	-
3 On Debtors and Other Receivables	-	-
TOTAL	-	-

SCHEDULE 13 - OTHER INCOME

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

Particulars	Amount in Rupees	
	As at 31st March, 2023	As at 31st March, 2022
A. Income from Land & Buildings		
1 Hostel Room Rent	-	-
2 Licence fee	-	-
3 Canteen Rent	253,873.00	72,360.00
4 Electricity and Water Charges recovered	469,648.00	352,618.00
5 Guest House Charges	10,000.00	34,500.00
6 Rent (Others)	210,945.00	930,000.00
Total	944,466.00	1,389,478.00
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 fests	-	-
Less: Direct expenditure incurred on the fests	-	-
3 Gross Receipts from educational fairs	-	-
Less: Direct expenditure incurred on the fairs	-	-
4 Other (to be specified and separately disclosed)	-	-
Total	-	-



2-A: EARMARKED FUNDS

Account in Budget

Name of the Earmarked Fund	Opening Balance		Additions During The Year		Total		Expenditure on the object during the year	Inter Head Transfer	Closing Balance		Total	
	3		5		7 = (3+5)				8 = (4+6)			12
	Earmarked	Accumulated Interest	Earmarked	Interest	Earmarked	Interest			Earmarked	Interest		
Conference	135,976.15	-	256,003.00	-	372,779.15	-	649.00	-	978,138.13	-	372,310.15	
Research & Development	61,830,266.00	-	9,835,000.00	1,098,834.00	71,715,272.00	1,598,834.00	29,400,000.00	-	42,309,403.00	1,598,834.00	43,908,237.00	
Water	688,407.50	-	2,832.00	-	691,241.50	-	649.00	1,098,834.00	-	-	1,797,077.50	
ponsored Projects	6,634,862.00	-	19,000,000.00	-	25,634,862.00	-	5,919,257.00	698,632.50	21,257,077.50	-	26,893,939.50	
Antiquity Fund	2,942,495.00	-	6,510,877.00	-	9,453,372.00	-	5,150,972.00	698,632.50	4,312,290.00	-	4,312,290.00	
Minor Jain	202,968.00	-	-	11,052.00	202,968.00	11,052.00	-	-	202,968.00	11,052.00	213,990.00	
Professor Bhanush Chyal	90,000.00	-	10,000.00	-	100,000.00	-	-	-	100,000.00	-	100,000.00	
Abolish Life Science	450,000.00	60,832.00	-	30,412.00	540,832.00	91,244.00	-	-	450,000.00	91,244.00	541,244.00	
Dr. S.K. Gupta Awards	600,000.00	69,932.00	-	34,614.00	704,536.00	104,536.00	-	-	600,000.00	104,536.00	704,536.00	
Dr. Rajendra Prasad	900,000.00	69,932.00	-	34,614.00	1,004,536.00	104,536.00	-	-	900,000.00	104,536.00	1,004,536.00	
Dr. B.D. Mishra & S.L. Nara	200,000.00	25,570.00	-	12,700.00	238,270.00	38,270.00	-	-	200,000.00	38,270.00	238,270.00	
Dr. P. D. Parshar	-	-	250,000.00	-	250,000.00	-	-	-	250,000.00	-	250,000.00	
UMH	-	-	200,000.00	6,996.00	206,996.00	6,996.00	-	-	200,000.00	6,996.00	206,996.00	
Total	74,166,928.65	226,240.00	34,938,368.00	3,729,285.00	113,121,294.65	3,953,811.00	40,472,366.00	-	70,653,928.65	3,953,811.00	74,607,740.65	



SCHEDULE 15 - STAFF PAYMENT & BENEFITS (ESTABLISHMENT EXPENSES)

	As at 31st March, 2023			As at 31st March, 2022		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Salaries and Wages	143,940,364	-	143,940,364	117,603,256	-	117,603,256
b) NPS	12,661,241	-	12,661,241	9,401,278	-	9,401,278
c) Contribution to Other Fund (specify)	-	-	-	-	-	-
d) LTC Expenses	685,629	-	685,629	1,529,616	-	1,529,616
e) Medical Expenses Reimbursement	710,758	-	710,758	823,481	-	823,481
f) Leave Salary	23,227	-	23,227	94,302	-	94,302
g) Children Education Reimbursement	1,145,080	-	1,145,080	968,008	-	968,008
h) Mobile Reimbursement	88,822	-	88,822	45,981	-	45,981
i) Incentives to Staff	105,000	-	105,000	-	-	-
j) Remuneration Paid to Officers	568,000	-	568,000	-	-	-
k) Salary and Wages to Contractual Staff	28,667,980	-	28,667,980	15,179,154	-	15,179,154
Total	188,596,101	-	188,596,101	145,645,076	-	145,645,076



SCHEDULE -2: DESIGNATED/EARNMARKED FUNDS
Amount in Rupees

	Fund Wise Breakup									
	Conference	Research & Development	Boiler	Sponsored Projects	Scholarship Fund	Sri Pant Parashar	Gaurav Jain	Professor Basnet (Total)		
Balance	135,976.15	61,830,166.09	688,449.50	6,634,862.00	2,942,405.00	-	202,968.00	70,000.00		
Income During the year	236,893.00	9,835,006.00	2,832.60	19,889,850.00	6,520,877.00	350,000.00	-	(10,000.00)		
Transfer	-	-	-	690,632.50	-	-	-	-	-	-
from Investments made of the funds	-	-	-	-	-	-	8,044.00	-	-	-
Interest on Investments	-	1,598,834.00	-	-	-	-	2,968.00	-	-	-
on Saving Bank Account	-	-	-	-	-	-	-	-	-	-
Expenditure	372,130.15	33,314,305.00	691,281.50	27,205,344.50	9,463,282.00	250,000.00	213,580.00	60,000.00		
Towards Objectives of Funds	-	-	-	-	-	-	-	-	-	-
Expenditure	-	22,062,985.00	-	1,365,000.00	-	-	-	-	-	-
Expenditure	649.00	7,342,824.00	649.00	4,554,267.00	5,150,992.00	-	-	-	-	-
Lead Transfer	-	690,632.50	690,632.50	-	-	-	-	-	-	-
	649.00	29,405,809.00	691,281.50	5,919,267.00	5,150,992.00	-	-	-	-	-
Balance at the End of the Year (A-I)	372,130.15	43,908,297.00	-	21,287,077.50	4,312,290.00	250,000.00	213,580.00	60,000.00		
of By										
Bank Balances	372,130.15	44,771,881.00	-	21,287,077.50	4,312,290.00	250,000.00	-	60,000.00		
Interest on Investments	-	-	-	-	-	-	200,000.00	-	-	-
Investments	-	-	-	-	-	-	2,968.00	-	-	-
and	-	30,000.00	-	-	-	-	-	-	-	-
Others	-	(911,060.00)	-	-	-	-	-	-	-	-
SST Payable	-	(27,524.00)	-	-	-	-	-	-	-	-
	372,130.15	43,908,297.00	-	21,287,077.50	4,312,290.00	250,000.00	213,580.00	60,000.00		



SCHEDULE D - REPAIR & MAINTENANCE

Particulars	As at 31st March, 2021		As at 31st March, 2022	
	Plan	Non Plan	Total	Total
a) Buildings	16,618,878.00	-	16,618,878.00	16,618,878.00
b) Furniture & Fixtures	1,840,888.00	-	1,840,888.00	1,840,888.00
c) Plant & Machinery	4,755,277.00	-	4,755,277.00	4,755,277.00
d) Office Equipment	1,898,346.00	-	1,898,346.00	1,898,346.00
e) Computers	-	-	-	-
f) Audio Visual equipment	-	-	-	-
g) Sanitation - Maintenance of DTH Campus	7,811,484.00	-	7,811,484.00	7,811,484.00
h) Book Binding charges	-	-	-	-
i) Gardening	51,879.00	-	51,879.00	51,879.00
j) Estate Maintenance	-	-	-	-
k) Others (Specifc)	-	-	-	-
TOTAL	31,997,884.00	-	31,997,884.00	31,997,884.00

SCHEDULE E - YOGA & MEDITATION EXPENSES

Particulars	As at 31st March, 2021		As at 31st March, 2022	
	Plan	Non Plan	Total	Total
a) Wages / Salary to Staff	11,288,878.00	-	11,288,878.00	11,288,878.00
b) Wages / Salary to Yoga Instructors	26,995,387.00	-	26,995,387.00	26,995,387.00
c) Remuneration Paid to Officers	430,270.00	-	430,270.00	430,270.00
d) Hiring of Manpower	1,897,170.00	-	1,897,170.00	1,897,170.00
e) Repair and Maintenance - Office	-	-	-	-
f) Printing and Stationery	52,392.00	-	52,392.00	52,392.00
g) Staffing including Honorarium and Recruitment Expenses	214,909.00	-	214,909.00	214,909.00
h) Miscellaneous Expenses	4,331,813.00	-	4,331,813.00	4,331,813.00
i) Refreshment Expenses	35,501.00	-	35,501.00	35,501.00
j) Supply of Materials	1,434,835.00	-	1,434,835.00	1,434,835.00
k) Hiring of Car	-	-	-	-
l) Conveyance Expenses	646,891.00	-	646,891.00	646,891.00
m) Telephone Expenses	12,272.00	-	12,272.00	12,272.00
n) Advertisement	112,634.00	-	112,634.00	112,634.00
o) Yoga Day Celebrations Expenses	63,890.00	-	63,890.00	63,890.00
p) Vehicle Development Expenses	8,248,358.00	-	8,248,358.00	8,248,358.00
q) Furniture Repair & Maintenance	466,570.00	-	466,570.00	466,570.00
r) Scientific Equipments Repair & Maintenance	-	-	-	-
s) Building Repair and Maintenance	20,317,270.00	-	20,317,270.00	20,317,270.00
TOTAL	53,038,159.00	-	53,038,159.00	53,038,159.00



IX. Investments encashed	-	-	40,000,000.00	-
X. Term Deposits with Scheduled Banks encashed	-	-	32,363,462.00	7,812,590.75
XI. Other Income (including Prior Period Income)	-	-	-	-
XII. Deposits and Advances	3,502,833.00	2,091,847.00	4,173.00	4,977.00
			a) Cash in hand	191,507,666.03
			a) Bank Balance	119,115,333.24
			In Current accounts	179,895,736.00
			In Deposit accounts	-
			In Saving accounts	-
XIII. Miscellaneous Receipts including Statutory Receipts.	17,072,170.46	12,569,371.00	-	-
XIV. Any other Receipts	-	-	-	-
Total	1,169,852,566.74	945,942,007.09	1,169,852,566.74	945,942,007.09

For LOBEROI & CO.
Chartered Accountant
FNS - 016521W
Membership No. - 071492

Registrar
DELHI PHARMACEUTICAL
RESEARCH UNIT
Govt. of N.C.T. of D.

Signature: *[Signature]*
SR, MB
Signature: *[Signature]*
Hon'ble Vice-Chancellor



URN:- 23077492 B6 X0Sx2863
Place: New Delhi
Dated: 12th September, 2023

Prof. Ramresh K. Goyal
Vice Chancellor
Delhi Pharmaceutical Sciences and
Research University (DPSRU)
(Govt. of NCT of Delhi)
Pushp Vihar, Sector-III, MB Road
New Delhi-110017

SCHEDULE II - ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

1 BASIS FOR PREPARATION OF ACCOUNTS

The financial statements have been prepared on a going concern basis and prepared under the Historical Cost Convention modified as the normal basis of accounting.

2 REVENUE RECOGNITION

- 2.1 Fees from Students - Sale of Admissions Forms - Hostel Fees - and other receipts are accounted on cash basis.
- 2.2 Interest on Investments are accounted on accrual basis but interest on Saving Bank Accounts are accounted on cash basis. Some of the Fixed Deposits on non-accrual basis could not be reconciled due to non-availability of statements. The reason of non-availability was that bank was not able to provide statements.

3 FIXED ASSETS AND DEPRECIATION

- 3.1 Fixed assets are stated at cost of acquisition including inward freight, duties and taxes, incidental and direct expenses related to acquisition, installation and commissioning.
- 3.2 Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Straight line method, at the following rates:

Tangible Assets :

1	Land	
2	Site Development	0%
3	Buildings	0%
4	Electrical Installation and Equipment	2%
5	Machinery & Machinery	3%
6	Scientific & Laboratory Equipment	5%
7	Office Equipment	8%
8	Computers & Peripherals	7.5%
9	Furniture, Fixtures & Fittings	20%
10	Vehicles	7.5%
11	Library Books & Scientific Journals	10%
12	Journals	40%

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

3.4 During the year 2022-2023, out of Capital Grants In Aid, the university has purchased assets costing Rs 7,69,84,271.75 and paid advances to DTDC and PWD to the tune of Rs 2,25,88,521.00 for the purpose of capital expenditure. In addition, Rs 4,06,737.75 on account of prepaid expenses pertaining to journals purchased in 2021-2022 out of capital grant and not considered as capital expenditure in 2021-2022, has now been added to fixed assets and considered as utilization of capital grant. In addition, the university has also purchased the capital assets amounting to Rs 17,65,000 out of AICTE Project Grant, Rs 5,00,00,000 out of Bays Fund, Rs 9,56,090 out of Grant for Yoga and Rs 2,20,02,985 out of Grant for Research and Development. Rs 6,02,620 has been incurred on account of subscriptions in Journals for the calendar year 2023. Out of Rs 6,02,620, an amount of Rs 4,51,965 calculated for the period of 9 months from April 2023 to December 2023 has been transferred to Prepaid Expenses. However, an amount of Rs 4,06,737.75, being prepaid expenses of 2021-2022 has been transferred to Journals and shown in Schedule 10. The depreciation at the above rates has been charged on the total amount of opening balance of fixed assets and additions made during the year. However, no depreciation has been charged on advances paid and prepaid expenses of Rs 4,51,965 as stated above.

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

5 INVESTMENTS

- a. The University has invested in Fixed Deposits and Flexi Fixed Deposits which are stated at the amount inclusive of interest accrued on deposits. The Flexi Fixed Deposit Balances and interest accrued on them are subject to confirmation due to non-availability of proper bank statements. One Fixed Deposit Receipt No. 10106000114479 of Rs 31,74,088 which were made from Dipak Fund and related to project was incorporated in the Annual Accounts of the University of 2011-2012 due to wrong information by the management. The same has been removed from the Annual Accounts by corresponding transfer of Rs 31,94,614 (including opening accrued interest) to the Capital Fund.
- b. Fixed Deposits have been made by the University against the various amounts shown in the Endowment Fund.
- c. During the year 2022-2023, interest of Rs 1,07,608 accrued for 2015-2016 on Grant in Aid and not accounted for in 2015-2016 has been accounted for in 2022-2023 as per the observations of the audit para of SAR for 2015-2016 and the instructions of the management.



DELHI PHARMACEUTICAL SCIENCES & RESEARCH UNIVERSITY
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

	Schedule	2022-2023 (Rs)	2021-2022 (Rs)
INCOME			
Academic Receipts	9	132,073,900.00	83,967,676.00
Grant-in-Aid	10	132,230,021.56	340,171,990.67
Income From Investments	11	21,606,023.00	12,147,399.00
Interest Earned	12	-	-
Other Incomes	13	9,747,668.04	9,035,967.00
Prior Period Income	14	-	-
TOTAL (A)		495,657,692.60	445,323,032.67
EXPENDITURE			
Fees Waiver to SC/ST Students	14A	11,959,600.00	8,752,400.00
Staff Payments & Benefits (Establishment Expenses)	15	188,596,101.00	145,645,076.00
Academic Expenses	16	24,388,662.32	9,032,139.01
Administrative and General Expenses	17	111,114,534.46	78,308,185.31
Transportation Expenses	18	1,178,218.00	1,079,491.00
Repair and Maintenance	19	51,997,004.00	48,272,538.00
Yoga & Meditation Expenses	20	73,028,295.00	66,866,049.00
Finance Costs	21	7,864,339.10	4,952,607.36
Depreciation	4	22,017,194.50	9,713,355.00
Other Expenses	22	-	-
Prior Period Expenses	23	615,899.00	-
TOTAL (B)		492,759,847.38	372,621,840.68
Balance being Excess of Income over Expenditure		102,897,845.22	72,701,191.99
Less : Provisions	24	7,500,000.00	-
Balance Being Surplus/(Deficit) Carried To Capital Fund		95,397,845.22	72,701,191.99

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

25

For JOBEROI & CO.
Chartered Accountant
FRN :- 016529N

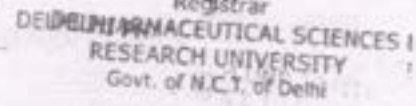
FOR DELHI PHARMACEUTICAL SCIENCES & RESEARCH UNIVERSITY

Jiten Oberoi
(Proprietor)
Membership No.- 097492


 DDO SR. AO Registrar

UDIN:- 23097492 BGX03X2863

Place : New Delhi
Dated : 12th September, 2023


 DELHI PHARMACEUTICAL SCIENCES & RESEARCH UNIVERSITY
 Govt. of N.C.T. of Delhi


Hon'ble Vice Chancellor
 Prof. Ramesh K. Goyal
 Vice Chancellor
 Delhi Pharmaceutical Sciences and
 Research University (DPSRU)
 Govt. of NCT of Delhi
 Vihar, Sector-III, MB Road
 Delhi-110017



वर्ष	बजट अनुमान	संशोधित अनुमान		(₹ में)
ACTUALS	BUDGET ESTIMATES	REVISED ESTIMATES		(₹ IN THOUSANDS)
2022-2023	2023-2024	2023-2024		BUDGET ESTIMATES
का	का	का		2024-2025
TOTAL	TOTAL	TOTAL		का
	100	30	94 00 49	TOTAL
5404	6700	7270	2201 00 112 94	100
				10150
			2201 00 112 51	
110000	110000	110000		
150000	150000	37500	51 00 31	100000
300000	300000	300000	51 00 35	10000
160000	160000	447500	51 00 36	300000
			2201 00 112 51	410000
			2201 00 112 50	
157500	150000	150000		
100000	90000	22500	50 00 31	150000
187500	250000	230000	50 00 35	50000
443200	490000	392500	50 00 36	270000
			2201 00 112 50	420000
			2201 00 112 49	
60000	60000	80000		
49500	50000	12500	49 00 31	50000
130000	150000	150000	49 00 35	20000
259500	260000	192500	49 00 36	150000
			2201 00 112 49	220000
			2201 00 112 44	
-	20000	20000		
-	30000	20000	64 00 27	6100
-	40300	40300	64 00 28	5000
			2201 00 112 44	11100

No.F.75/437/Plg./GIA to DPSRU/2022-23/033691124/78

Dated:-10 .05.2023

To

The D.D.O.
Deptt. of Training & Technical Education,
Muni Maya Ram Marg, Pitam Pura,
Delhi - 110088.

Sub:- Release of 1st Installment of Grant-in-Aid to Delhi Pharmaceutical Science & Research University (DPSRU) Rs. 12.25 Crore (Rs. 3.75Crore GIA-General + Rs. 2.25 Crore GIA-Capital + Rs. 6.25 Crore GIA salary) during the current financial year 2023-24.

Sir,

I am directed to convey the sanction of the Finance Department, Delhi for payment of Grant-in-Aid of **Rs. 12.25 Crore (Rs.3.75 Crore GIA-General + Rs. 2.25 GIA-Capital + Rs. 6.25 Crore GIA salary)** as 1st Installment of GIA to DPSRU in the current F.Y 2023-24 subject to fulfillment of following conditions:-

1. Due prudence and frugality shall be exercised by the grantee institution while concurring expenditure out of GIA and no wasteful expenditure, whatsoever, shall be incurred in any manner.
2. Expenditure out of GIA shall be incurred only on the purchase of goods/services, purchase/acquisition of which is necessary and in public interest. Further, expenditure shall be incurred only on those projects execution of which is necessary and in public interest.
3. Expenditure will be incurred only for the purpose for which GIA has been sanctioned and for the targets, which have been assigned to the DPSRU by the Administrative Department.
4. The Institution shall carry out periodical appraisal of the performance of the institution for ascertaining as to whether the targets/goals assigned to the grantee institution are being achieved or not and as to whether the GIA should be continued or not.
5. The procedure as prescribed in GFR 2017 and the OM/circulars issued by FD/CVC is duly followed while procuring goods/services and the norms/procedure as laid down in CPWD manual/GFR 2017 are/is observed while executive projects/work contracts.
6. The Institute will lay down adequate control mechanism/checks for prevention and detection of errors and financial irregularities in the working/ functioning of the institution for avoiding wasteful expenditure and loss of money.
7. The Institute will ensure that the mechanism/checks are effectively applied for ensuring that the funds are utilized for the prescribed purpose only.
8. The Institute will consult with accounts functionary posted in the University in the matter of purchase of goods/services and execution of projects/schemes.
9. Further the Institute will ensure the observance of procedure and fulfillment of conditions as laid down in Govt. order No.F.12/3/2010/dsf/dsl/914-921 dated 18.07.2011 issued by



FD and instruction issued vide Government order No.F.4 (14)/Fin.(T&E)/08-09/dsv/639 dated 14.07.2015/22.09.2015.

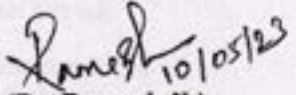
10. The Institute will also formulate the 'Pattern of Assistance' with concurrence of the FD, prescribing therein purpose for which grant may be used, the procedure & amp: manner in which GIA may be utilized and conditions/stipulations which may be fulfilled.

11. In case the "pattern of Assistance" has already been formulated then it may be revised/updated in the light of instructions contained in Government Order dated 18.07.2011 and OM dated 06.09.2011. The Administrative Department shall lay down the following conditions in the "Patter of Assistance" in respect of grantee institutions.

- a) "The directives/orders issued by government from time to time regulating expenditure out of Grant-In-Aid shall be binding on the grantee institution and contravention thereof shall render the GIA liable to withheld.
- b) "the grantee institution shall not do any act or undertake any activity which entails additional financial liability for the govt. without the approval of administrative department and Finance/Planning Department" like creation of posts, grant of pay scales higher than those of corresponding posts in the Govt. of NCT of Delhi, undertaking of infrastructural projects estimated cost of which is above the delegated powers of the institutions, provision/extension of pension to employees etc.

The expenditure is debitabile to MH 2203 00.112 Engineering/Technical Colleges and Institutes (Minor Head), Grant-in-aid of Rs. 12.25 Crore (Rs. 3.75 Crore GIA-General (2203-00-112-50 00 31) + Rs. 2.25 Crore (2203-00-112-50 00 35) GIA-Capital + Rs. 6.25 Crore (2203-00-112-50 00 36) GIA salary) as 1st Installment of GIA to DPSRU under Demand No.6 in the current F.Y 2022-23.

This issue with the concurrence of Finance (Exp.-III) Department, Govt. of NCT of Delhi vide U.O. No.407-DS-3 dated 08.05.2023.

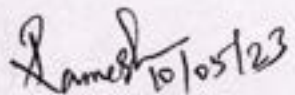

(Dr. Ramesh N.)
Dy. Director (Plg.)

No.F.75 (437)/Plg./GIA DPSRU/2022-23/033691124/78

Dated:-10.05.2023

Copy to:-

1. The Vice Chancellor, DPSRU, Sector-3, Pushp Vihar, Delhi.
2. The, Director (Planning), Planning Department, Government of NCT of Delhi, Delhi Secretariat, New Delhi.
3. The Deputy Secretary, Finance (Exp-II) Department, Govt. of N.C.T. of Delhi, Delhi Secretariat, New Delhi.
4. The Controller of Accounts, Principal Accounts Office, GNCTD, Vikas Bhawan, New Delhi.
5. Senior Accounts Officer, Dte. of Audit, Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi.
6. PAO No. 13, Govt. of Delhi, Shankar Road, New Delhi.
7. Assistant Accounts Officer (HQ)/DDO, DTTE, Pitampura, Delhi.
8. The Audit Officer, O/o AG (Audit), AGCR Building, New Delhi.
9. Bill Clerk, DTTE (HQ), GNCTD, New Delhi.
10. Guard File.


(Dr. Ramesh N.)
Dy. Director (Plg.)



GOVERNMENT OF DELHI
DEPARTMENT OF TRAINING & TECHNICAL EDUCATION
MUNI MAYA RAM MARG, PITAMPURA, DELHI-110088



No.F.75/437/Pig./GIA to DPSRU/2022-23/033691124/899-899 Dated: 28.03.2024

To

The D.D.O.
Deptt. of Training & Technical Education,
Muni Maya Ram Marg, Pitam Pura,
Delhi - 110088.

Sub:- Release of 3rd & Final Installment of Grant-in-Aid to Delhi Pharmaceutical Science & Research University (DPSRU) Rs. 684.00 lakh (Rs. 281.00 lakh GIA-General & Rs. 403.00 lakh GIA salary) along with to grant permission to utilize the unspent balance of Rs. 227.00 lakh during the current financial year 2023-24.

Sir,

I am directed to convey the sanction of the Finance Department, Delhi for payment of Grant-in-Aid of **Rs. 684.00 lakh (Rs. 281.00 lakh GIA-General & Rs. 403.00 lakh GIA salary) along with to grant permission to utilize the unspent balance of Rs. 227.00 lakh** as 3rd & Final Installment of GIA to DPSRU in the current F.Y 2023-24 subject to fulfilment of following conditions:-

1. Due prudence and frugality shall be exercised by the grantee institution while concurring expenditure out of GIA and no wasteful expenditure, whatsoever, shall be incurred in any manner.
2. Expenditure out of GIA shall be incurred only on the purchase of goods/services, purchase/acquisition of which is necessary and in public interest. Further, expenditure shall be incurred only on those projects execution of which is necessary and in public interest.
3. Expenditure will be incurred only for the purpose for which GIA has been sanctioned and for the targets, which have been assigned to the DPSRU by the Administrative Department.
4. The Institution shall carry out periodical appraisal of the performance of the institution for ascertaining as to whether the targets/goals assigned to the grantee institution are being achieved or not and as to whether the GIA should be continued or not.
5. The procedure as prescribed in GFR 2017 and the OM/circulars issued by FD/CVC is duly followed while procuring goods/services and the norms/procedure as laid down in CPWD manual/GFR 2017 are/is observed while executive projects/work contracts.
6. The Institute will lay down adequate control mechanism/checks for prevention and detection of errors and financial irregularities in the working/ functioning of the institution for avoiding wasteful expenditure and loss of money.
7. The Institute will ensure that the mechanism/checks are effectively applied for ensuring that the funds are utilized for the prescribed purpose only.
8. The Institute will consult with accounts functionary posted in the University in the matter of purchase of goods/services and execution of projects/schemes.
9. Further the Institute will ensure the observance of procedure and fulfilment of conditions as laid down in Govt. order No.F.12/3/2010/dsf/dsll/914-921 dated 18.07.2011 issued by FD and instruction issued vide Government order No.F.4 (14)/Fin.(T&E)/08-09/dsv/639 dated 14.07.2015/22.09.2015.

GOVERNMENT OF DELHI
DEPARTMENT OF TRAINING & TECHNICAL EDUCATION
MUNI MAYA RAM MARG, PITAMPURA, DELHI-110088
Planning Branch, TTE

No.F.75/437/Plg./GIA to DPSRU/2022-23/033691124/496-506 Dated:-01, November'2023

To

The Drawing and Disbursing Officer,
Dept. of Training & Technical Education,
Muni Maya Ram Marg, Pitampura,
Delhi - 110088.


Sub:- Release of 2nd Installment of Grant-in-Aid to Delhi Pharmaceutical Science & Research University (DPSRU) **Rs. 17,88,84,507/-** Crore (**Rs. 7,50,00,000/-** Crore GIA-General + Rs. Nil GIA-Capital + **Rs. 10,38,84,507/-** Crore GIA salary) during the current financial year 2023-24.

Sir,

I am directed to convey the sanction of the Finance Department, Delhi for payment of Grant-in-Aid of **Rs. 17,88,84,507/-** (**Rs. 7,50,00,000/-** Crore GIA-General + Rs. Nil GIA-Capital + **Rs. 10,38,84,507/-** Crore GIA salary) as 2nd Installment of GIA to DPSRU in the current F.Y 2023-24 subject to fulfillment of following conditions:-

1. Due prudence and frugality shall be exercised by the grantee institution while concurring expenditure out of GIA and no wasteful expenditure, whatsoever, shall be incurred in any manner.
2. Expenditure out of GIA shall be incurred only on the purchase of goods/services, purchase/acquisition of which is necessary and in public interest. Further, expenditure shall be incurred only on those projects execution of which is necessary and in public interest.
3. Expenditure will be incurred only for the purpose for which GIA has been sanctioned and for the targets, which have been assigned to the DPSRU by the Administrative Department.
4. The Institution shall carry out periodical appraisal of the performance of the institution for ascertaining as to whether the targets/goals assigned to the grantee institution are being achieved or not and as to whether the GIA should be continued or not.
5. The procedure as prescribed in GFR 2017 and the OM/circulars issued by FD/CVC is duly followed while procuring goods/services and the norms/procedure as laid down in CPWD manual/GFR 2017 are/is observed while executive projects/work contracts.
6. The Institute will lay down adequate control mechanism/checks for prevention and detection of errors and financial irregularities in the working/ functioning of the institution for avoiding wasteful expenditure and loss of money.
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8. The Institute will consult with accounts functionary posted in the University in the matter of purchase of goods/services and execution of projects/schemes.
9. Further the Institute will ensure the observance of procedure and fulfillment of conditions as laid down in Govt. order No.F.12/3/2010/dsf/dsII/914-921 dated 18.07.2011 issued by FD and instruction issued vide Government order No.F.4 (14)/Fin.(T&E)/08-09/dsv/639 dated 14.07.2015/22.09.2015 and F.4(7)/2023-24/Fin./Policy/COAF/39-48 dated 26.06.2023.

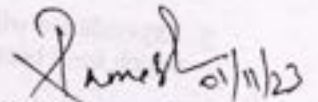
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o/c


10. The Institute will also formulate the 'Pattern of Assistance' with concurrence of the FD, prescribing therein purpose for which grant may be used, the procedure & amp: manner in which GIA may be utilized and conditions/stipulations which may be fulfilled.
11. In case the "pattern of Assistance" has already been formulated then it may be revised/updated in the light of instructions contained in Government Order dated 18.07.2011 and OM dated 06.09.2011. The Administrative Department shall lay down the following conditions in the "Patter of Assistance" in respect of grantee institutions.
- a) "The directives/orders issued by government from time to time regulating expenditure out of Grant-In-Aid shall be binding on the grantee institution and contravention thereof shall render the GIA liable to withheld.
- b) "the grantee institution shall not do any act or undertake any activity which entails additional financial liability for the govt. without the approval of administrative department and Finance/Planning Department" like creation of posts, grant of pay scales higher than those of corresponding posts in the Govt. of NCT of Delhi, undertaking of infrastructural projects estimated cost of which is above the delegated powers of the institutions, provision/extension of pension to employees etc.

The expenditure is debit to MH 2203 00.112 Engineering/Technical Colleges and Institutes (Minor Head), Grant-in-aid of Rs. 17,88,84,507/- (Rs. 7,50,00,000/- Crore GIA-General (2203-00-112-50 00 31) + Rs. Nil GIA-Capital (2203-00-112-50 00 35) GIA-Capital + Rs10,38,84,507 Crore (2203-00-112-50 00 36) GIA salary) as 2nd Installment of GIA to DPSRU under Demand No.6 in the current F.Y 2023-24.

This issue with the concurrence of Finance (Exp.-III) Department, Govt. of NCT of Delhi vide U.O. No.129-DS-3 dated 29.10.2023.



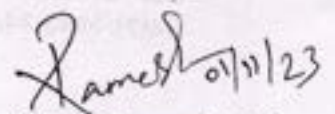
(Dr. Ramesh N.)
Deputy Director (Plg.)

Dated:-01, November'2023

No.F.75/437/Plg./GIA to DPSRU/2022-23/033691124/496-506

Copy to:-

1. The Vice Chancellor, DPSRU, Sector-3, Pushp Vihar, Delhi- with request to provide all the components of Capital Expenditure for which request of GIA is made, as per observation of Finance Department, Govt. NCT of Delhi and Audit Accounts for the last financial year-2022-23 as per observation of Planning Department, Govt. NCT of Delhi while submitting 3rd GIA & final installment.
2. The, Director (Planning), Planning Department, Government of NCT of Delhi, Delhi Secretariat, New Delhi.
3. The Deputy Secretary, Finance (Exp-II) Department, Govt. of N.C.T. of Delhi, Delhi Secretariat, New Delhi.
4. The Controller of Accounts, Principal Accounts Office, GNCTD, Vikas Bhawan, New Delhi.
5. Senior Accounts Officer, Dte. of Audit, Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi.
6. PAO No. 13, Govt. of Delhi, Shankar Road, New Delhi.
7. Assistant Accounts Officer (HQ)/DDO, DTTE, Pitampura, Delhi.
8. The Audit Officer, O/o AG (Audit), AGCR Building, New Delhi.
9. Bill Clerk, DTTE (HQ), GNCTD, New Delhi.
10. Guard File.



(Dr. Ramesh N.)
Deputy Director (Plg.)

10. The Institute will also formulate the 'Pattern of Assistance' with concurrence of the FD, prescribing therein purpose for which grant may be used, the procedure & manner in which GIA may be utilized and conditions/stipulations which may be fulfilled.
11. In case the "pattern of Assistance" has already been formulated then it may be revised/updated in the light of instructions contained in Government Order dated 18.07.2011 and OM dated 06.09.2011. The Administrative Department shall lay down the following conditions in the "Patter of Assistance" in respect of grantee institutions.
- a) "The directives/orders issued by government from time to time regulating expenditure out of Grant-In-Aid shall be binding on the grantee institution and contravention thereof shall render the GIA liable to withheld.
- b) "the grantee institution shall not do any act or undertake any activity which entails additional financial liability for the govt. without the approval of administrative department and Finance/Planning Department" like creation of posts, grant of pay scales higher than those of corresponding posts in the Govt. of NCT of Delhi, undertaking of infrastructural projects estimated cost of which is above the delegated powers of the institutions, provision/extension of pension to employees etc.

The expenditure is debitable to MH 2203 00.112 Engineering/Technical Colleges and Institutes (Minor Head), Grant-in-aid of Rs. 17,88,84,507/- (Rs. 7,50,00,000/- Crore GIA-General (2203-00-112-50 00 31) + Rs. Nil GIA-Capital (2203-00-112-50 00 35) GIA-Capital + Rs10,38,84,507 Crore (2203-00-112-50 00 36) GIA salary) as 2nd Installment of GIA to DPSRU under Demand No.6 in the current F.Y 2023-24.

This issue with the concurrence of Finance (Exp.-III) Department, Govt. of NCT of Delhi vide U.O. No.129-DS-3 dated 29.10.2023.

(Signature)
01/11/23

(Dr. Ramesh N.)
Deputy Director (Plg.)

Dated:-01, November'2023

No.F.75/437/Plg./GIA to DPSRU/2022-23/033691124/496-506

Copy to:-

1. The Vice Chancellor, DPSRU, Sector-3, Pushp Vihar, Delhi- with request to provide all the components of Capital Expenditure for which request of GIA is made, as per observation of Finance Department, Govt. NCT of Delhi and Audit Accounts for the last financial year-2022-23 as per observation of Planning Department, Govt. NCT of Delhi while submitting 3rd GIA & final installment.
2. The Director (Planning), Planning Department, Government of NCT of Delhi, Delhi Secretariat, New Delhi.
3. The Deputy Secretary, Finance (Exp-II) Department, Govt. of N.C.T. of Delhi, Delhi Secretariat, New Delhi.
4. The Controller of Accounts, Principal Accounts Office, GNCTD, Vikas Bhawan, New Delhi.
5. Senior Accounts Officer, Dte. of Audit, Govt. of NCT of Delhi, Delhi Sachivalaya, New Delhi.
6. PAO No. 13, Govt. of Delhi, Shankar Road, New Delhi.
7. Assistant Accounts Officer (HQ)/DDO, DTTE, Pitampura, Delhi.
8. The Audit Officer, O/o AG (Audit), AGCR Building, New Delhi.
9. Bill Clerk, DTTE (HQ), GNCTD, New Delhi.
10. Guard File.

(Signature)
01/11/23

(Dr. Ramesh N.)
Deputy Director (Plg.)