PRINCY SINGHAL & CO
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

The Principal
Deen Dayal Upadhyaya College
(University of Delhi)
Dwarka, Sector-3, New Delhi-110078

Opinion

We have audited the financial statements of the **Consolidated Deen Dayal Upadhyaya College (University of Delhi),** which comprise the balance sheet of March 31, 2026, and Income & Expenditure Account for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as of 31 March 2026, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in India, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those charged with Governance for the Financial Statements

Management is responsible for preparing and presenting the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



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Auditor's Responsibilities for the audit of the Financial Statements

Our objectives are to obtain reasonable assurance whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in India, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

Opinion

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at 31st March 2026, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

For PRINCY SINGHAL & CO
Chartered Accountants
Firm Registration No-025825N

PRINCY SINGHAL & CO * CHARTERED ACCOUNTANTS * FRN 025825N

10-7-26

CA Princy Kumar Singhal, Partner
Membership No. 528659

PLACE: NEW DELHI
DATE:
UDIN:

DEEN DAYAL UPADHYAYA COLLEGE
Sector-3, Dwarka, New Delhi - 110078

ACCOUNTING POLICIES & NOTES ACCOMPANYING THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026:

A. ACCOUNTING POLICIES: -

1 Basis of Preparation.

The financial statements have been prepared in accordance with Generally Accepted Accounting Principles (GAAP) in India and presented under the historical cost convention on accrual basis of accounting to comply with the accounting standards prescribed

2. Fixed Assets

Fixed Assets are stated at cost less accumulated depreciation. Cost of acquisition or construction is inclusive of freight, duties, taxes & incidental expenses related to such acquisition or construction Building constructed is pending for capitalization due to non-availability of complete data and information from the concerned department.

3. Grants in Aid

Grants received for Salary and others have been accounted for as received from the Government.

4. Revenue recognition

Revenue is recognized when it can be reliably measured and when all significant risks and rewards/ownership are transferred to the customer Interest income is recognized on accrual basis in the income statement. Expenditure is accounted for on accrual basis and provision is made for all known losses and liabilities.

5. Fixed Assets & Depreciation / Amortization on Tangible Fixed Assets/Intangible Assets

All fixed assets are valued at costless depreciation. Pre-operation expenses including trial run expenses (net of revenue) are capitalized. The college charged the depreciation on its fixed assets on the basis and manner provided in **circular reference no. IA/AUDIT/STORES/2008/362** and consequently there is a reduction in Development Fund

Depreciation is the systematic allocation of the depreciable amount of an asset over useful life. The depreciable amount of an asset is the cost of an asset or other amount substituted for cost, less its residual value.

Treasurer

6. Retirement Benefits/Other Expenses

Gratuity: - No Provision for gratuity has been made during the period.

7. Provision for Taxation

Provision for taxation, if any, is made in respect of taxable income of Previous Year. as defined in the Income Tax Act, 1961, however Income of the Society is exempt from tax u/s 10(23AC) (iiiab) of the Income Tax Income Act, 1961.

8. Contingent Liabilities

Provision is made for contingent liabilities if any, which are considered by the management contingent in nature and the same are disclosed by way of notes to accounts.

9. Inventory Valuation

Inventories are valued at lower of cost or net realizable value except scrap which is valued at net realizable value. The cost is determined by using first-in-first-out (FIFO) method.

B. NOTES ON ACCOUNTS: -

College Society has 12 separate entities for which separate accounts are maintained and accordingly the annual financial statements have been drawn and audited separately Entity wise observations and notes of accounts are consolidated herein below:

1) Boy's HOSTEL

- In the financial year 2025-26 books are maintained on Accrual basis.
- Caution money received is refundable.
- All Fixed assets are valued at cost less depreciation. Pre-operation expenses including trial run Expenses (net of revenue) are capitalized.
- During the year 2025-26 Fixed Assets of Rs. 12,91,949.00 was purchased, college charged the depreciation on its fixed assets on the basis and manner provided in the **circular reference no. IA/AUDIT/STORES/2008/362** and charged to Fixed assets with the sum of Rs. 4,36,368.51.
- Interest on FDR is recognized on accrual basis.
- An amount of Rs. 21,114.61/- is refundable from ICICI Bank on account on wrong deduction from Boy's Hostel Bank Account.
- The TDS on interest on FDR amounting to Rs.16,661.00/-, which is required to be recovered from Bank.

Treasurer

- As per record the hostel provided one student full concession on the Quarterly and Annual Charges due to his weak financial conditions.

- As per record the hostel provided one student full concession on the Quarterly (Excluding Mess) and Annual Charges due to his weak financial conditions.

2) DBT A/C

- Government grants are accounted for on realization basis.

- All fixed assets are valued at costless depreciation. Pre-operation expenses including trial run expenses (net of revenue) are capitalized.

- During the year 2025-26, college charged the depreciation on its fixed assets on the basis and manner provided in the circular reference no.IA/AUDIT/STORES/2008/362 and charged to grant capitalized account with a sum of Rs. 8,50,193/- and consequently there is reduction in Grant for Capital Asset fund.

- The Stale cheque payable 2019-20 of Rs. 9,320/- taken into Misc Income.

- Expenditure limit on PFMS amounting to Rs. 21,41,416/- taken back by DBT has been adjusted.

3) DDU COLLEGE FEE ACCOUNT

- College in the case of DDU College Fee account is following cash basis of accounting.

- Stale cheque of Rs. 1,47,730/- pertaining to Financial Year 2016-17 issued in favour of students left unclaimed has been written off and taken into misc. income.

- During the F.Y. 2023-24, Scholarship has been received but has not been disbursed to the student and Rs. 7,255 to be refunded to AICTE has not been refunded as it is same as existed in the last year.
- Hemandu Himanshu (Charges 2nd Year) of Rs. 28,580/- has not been paid from the previous more than three years now taken into misc. income.

Treasurer

4) NON RECURRING GRANT ACCOUNT

- During the year 2025-26, the college charged the depreciation on its fixed assets on the reference circular in provided manner and basis no IA/AUDIT/STORES/2008/362 and charged to grant capitalized account with a sum of Rs. 90,078.24/- and consequently there is a reduction in Grant Capitalized Fund.
- All fixed assets are valued at cost less depreciation Pre-operation expenses including trial run expenses (net of revenue) are capitalized.
- As Informed and explained college Building amounting to Rs 181.47 Cr is to be capitalized towards building construction cost of Rs 150.98 Cr, towards VRF, towards LAN, Audio, Video & CCTV amounting to Rs. 12.00 Cr. towards furniture of Rs. 18.45 Cr and towards collcertina coil amounting to Rs 0.04 Cr upon receipt of necessary information/details and is subject to approvals from competent authority in respect of transfer of ownership of the premises.
- Sports equipments amounting to Rs. 6,44,962/- were procured out of the available GIA for Sports amounting to Rs. 6,43,944/-. A sum of Rs. 1,018/- was over utilized at the end of FY 2025-26 will be adjusted towards the GIA payable during FY 2026-27.
- Performance Bank Guarantee amounting to Rs. 16,739/- and EMD amounting to Rs. 30,000/- standing at credit for more than 3 year is taken into misc. income after approval of competent authority.

5) GENERAL PROVIDENT FUND ACCOUNT

- The provisions for interest on the balance outstanding in Provident Fund in individual subscribers for the Financial Year 2025-2026 has been made as per the instructions of the Government of India.
- The accrued interest on term deposits have been booked on the basis of FDR statement/certificate for the financial year.
- College in the case of Provident Fund account is following accrual basis of accounting.
- The accrual interest amounting to Rs. 1,90,80,130/- on FDR has been booked on the basis of FDR statement/certificate on respective FDRs during FY 2025-26.
- In the FY 2025-26, amount of Rs. 54,72,16,382/- received on maturity of FDRs which includes the amount of interest Rs. 2,28,26,382/-.
- Withdrawals from Provident Fund during the Financial Year 2025-26 amounting to Rs. 1,04,97,441/- only taken in the current year's balance sheet.
- Sh. Sheikh Jalaluddin was superannuated on 31.10.2025 and his GPF balance amounting to Rs. 19,16,135/- along with the interest has been transferred after his superannuation.

Treasurer

6) GIRL'S HOSTEL ACCOUNT

- In the financial year 2025-26 books are maintained on Accrual basis.
- Caution money received is refundable.
- All Fixed assets are valued at cost less depreciation. Pre-operation expenses including trial run Expenses(net of revenue) are capitalized.
- During the year 2025-26 Fixed Assets of Rs. 9,39,421.00 was purchased, college charged the depreciation on its fixed assets on the basis and manner provided in the **circular reference no. IA/AUDIT/STORES/2008/362** and charged to Fixed assets with the sum of Rs. 3,37,294.57.
- Interest on FDR is recognized on accrual basis.
- FD linked account is there adjoining ICICI Bank A/c (saving account) maintaining amount of Rs. 1,72,788.67/-.
- An amount of Rs. 19,332.12 is refundable from ICICI Bank on account on wrong deduction from Girls' Hostel Bank Account.
- The TDS on interest on FDR amounting to Rs. 13,756.00, which is required to be recovered from Bank.
- Hostel deposited Rs. 16,230/- TDS Challan in wrong TDS section. This need to be corrected and this amount either be got refunded from department or utilized to settle with TDS liability of Hostel.
- Sundry Receipts of Rs. 14,658/- pertains to the party enclosed in the balance sheet have been treated as Miscellaneous Income.
- Fee for 2 Foreign students amounting to Rs. 16,683/- and Rs. 22,983/- from Ms. Sedra Baseem Malla and Ms. Vida Fosuaa Kyei respectively will be receivable.

7) COLLEGE STUDENTS WELFARE FUND ACCOUNT

- Interest on FDR is recognized on accrual basis.
- (b) Stale Cheques of Rs. 3,57,946.00/- pertaining to FY. 2023-24, FY. 2024-25 and FY. 2025-26 issued in favour of the students as outstanding "cheques issued but not presented for payment to be adjusted.
- (c) Miscellaneous head amounting to Rs. 56,02,648 /- in the income and expenditure of the college students welfare fund account comprises mainly the expenditure related to the events

Treasurer

and activities organized in the college, prize distribution, refreshment distribution, sponsorships, stationery, purchase of fixed assets, etc.

- (a) During the F.Y. 2025-26, Assets of Rs. 13,68,309/- were purchased.
- (b) All fixed assets are valued at cost less depreciation. Pre-operation expenses Including trial run expenses (net of revenue) are capitalized.
- (c) In the year 2025-26, college charged the depreciation on its fixed assets on the basis and manner provided in the **circular reference no. IA/AUDIT/STORES/2008/362** and charged to Grant Capitalized Account with a sum of Rs. 88,72,801.92 and consequently there is reduction in Grant Capitalized Account.

8) STUDENT SECURITY ACCOUNT

- The financial statements for the F.Y 2025-26 are prepared on an accrual basis of accounting.
- All fixed assets are valued at costless depreciation. Pre-operation expenses including trial run expenses (net of revenue) are capitalized.
- During the year fixed assets amounting to Rs. 27,95,418/-The college charged the depreciation on its fixed assets on the basis and manner provided in **circular reference no. IA/AUDIT/STORES/2008/362** and charged to Fixed assets with a sum of Rs. 5,82,134/- and consequently there is a reduction in Development Fund.
- Interest in FDR is recognized on an accrual basis.
- Security-2020 amounting to Rs. 8,10,000/- has been transferred to Lapsed Security.
- The total amount of Rs. 90,23,089/- of Lapsed Security is shown as a separate item in the balance sheet.
- Stale Cheques of Rs. 25,500/- pertaining to FY 2023-24 and FY 2024-25 issued in favour of the students as outstanding "cheques issued but not presented for payment" should be adjusted.

9) RECURRING GRANT ACCOUNT

- The Income and Expenditure for the FY 2025-26 are prepared on the cash basis of accounting instead of an accrual basis.
- Fees from students/colleges and interest on saving banks accounts are accounted for on a cash basis.

Treasurer

- Government grants are accounted for on a realization basis.
- In the FY 2025-26, Library books of Rs. 35,26,884/- were purchased.
- All fixed assets are valued at cost less depreciation.
- In the FY 2025-26, the college charged the depreciation @50% on Library Books on the basis and manner provided in circular reference no. IA/AUDIT/STORES/2008/362 on the following-
- Depreciation on Library Books Rs. 24,21,068.25/-
- Depreciation on Library Books (OO/UGC FUND) Rs 2/-
- There was an outstanding TDS demand assessed by the IT portal of Rs 5,560/-pertaining to previous financial years has been paid in FY 2025-26.
- A sum of Rs. 57,100/- under "WUS health centre" was standing at credit for more than 3 years is taken into Medical Subscription Head.
- A sum of Rs. 31,856/- under "to be paid to Staff" was standing at credit for more than 3 years is taken into Misc. Income.

10) UGC ACCOUNT

- Government/U.G.C grants are accounted for on realization basis.
- All fixed assets are valued at cost less depreciation. Pre-operation expenses including trial run expenses (net of revenue) are capitalized.
- In the Financial year 2025-26, college charged the depreciation on its fixed assets on the basis and manner provided in the circular reference no. IA/AUDIT/STORES/2008/362 and charged to grant capitalized account with a sum of Rs.15,909.39/- and consequently there is reduction in Grant Capitalized Fund.

11) COLLEGE DEVELOPMENT FUND

- The financial statements for the FY. 2025-26 are prepared on an accrual basis of accounting.
- All fixed assets are valued at cost less depreciation. Pre-operation expenses including trial run expenses (net of revenue) are capitalized.
- During the year 2025-26 Fixed Assets of Rs.2,33,63,363/- was purchased, the college charged the depreciation on its fixed assets on the basis and manner provided in the circular reference no. IA/AUDIT/STORES/2008/362 and charged to Fixed assets with a sum of Rs.1,02,97,270/- and consequently there is reduction in Development Fund

Treasurer

- Interest on FDR is recognized on accrual basis.
- Audit fee for the FY 2024-25 was paid vide voucher dated 22.07.2025.

12) <u>ADD ON COURSE</u>

- The financial statements for the FY. 2025-26 are prepared on an accrual basis of accounting.
- All fixed assets are valued at cost less depreciation. Pre-operation expenses including trial run expenses (net of revenue) are capitalized.
- The college charged the depreciation on its fixed assets on the basis and manner provided in the **circular reference no. IA/AUDIT/STORES/2008/362** and charged to Fixed assets with a sum of Rs. 18.57/- and consequently there is reduction in Add On Course Account.
- Interest on FDR is recognized on accrual basis.

D.Asstt S.O.(A/c's) Admin Officer Bursar Principal Treasurer

As per our separate report of even date attached
For PRINCY SINGHAL & CO
Chartered Accountants
Firm Regn. No. 025825N

PRINCY SINGHAL & CO * CHARTERED ACCOUNTANTS * FRN 025825N

CA Princy Kumar Singhal, PARTNER
M.No. 528659
Date:
Place: New Delhi
UDIN:

DEEN DAYAL UPADHYAYA COLLEGE

(UNIVERSITY OF DELHI)

Sector-3, Dwarka, New Delhi-110 078

CONSOLIDATED BALANCE SHEET AS ON 31-03-2026

Liabilities	Annexue	Amount (Rs.) as on 31-03-2026	Amount (Rs.) as on 31-03-2025	Assets	Annexue	Amount (Rs.) as on 31-03-2026	Amount (Rs.) as on 31-03-2025
Capital Fund Account	"A"	56,79,44,499.63	38,96,31,281.04	Fixed Assets	"D"	4,13,52,023.87	3,16,56,252.57
Loans (Liability)	"B"	65,87,60,039.00	59,23,17,448.00	Investments	"E"	82,94,31,128.67	81,48,39,300.67
Current Liabilities	"C"	5,12,78,003.54	4,03,78,473.31	Cash & cash Equavalent	"F"	39,76,85,215.59	16,37,38,543.06
				Other Current Assets	"G"	95,14,174.05	1,20,93,106.05
TOTAL		**1,27,79,82,542.17**	**1,02,23,27,202.35**	TOTAL		**1,27,79,82,542.18**	**1,02,23,27,202.35**

D.Asstt. S.O.(A/cs) Admin.Officer Bursar Principal Treasurer

As per our separate report of even date attached
For Princy Singhal & Co.
(Chartered Accountants)
Firm Regn. No. 025825N

CA Princy Kumar Singhal, PARTNER
M.No. 528659
Date : 10-7-26
Place of signature : New Delhi
UDIN:

PRINCY SINGHAL & CO. FRN 025825N CHARTERED ACCOUNTANTS

DEEN DAYAL UPADHYAYA COLLEGE
(UNIVERSITY OF DELHI)
ANNEXURES OF CONSOLIDATED INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDING 31-03-2026

EXPENDITURE	Anexure	Amount (Rs.) as on 31-03-2026	Amount (Rs.) as on 31-03-2025	INCOME	Anexure	Amount (Rs.) as on 31-03-2026	Amount (Rs.) as on 31-03-2025
SALARY EXPENSES	"I"	59,63,35,058.00	50,33,48,387.00	GIA SALARY HEAD	"XIII"	79,13,59,141.00	50,33,48,387.00
				OTHER THAN SALARY	"XIII-A"	8,75,81,689.97	7,64,51,558.00
OTHERS EXPENDITURE	"II"	15,27,92,892.59	13,89,01,712.13	GRANT IN AID	"XIV"	-	-
FEE EXPENSES	"III"	-	-	FEE INCOME	"XV"	2,42,10,400.00	8,92,63,243.00
ART & CULTURE EXPENSES	"IV"	27,56,063.00	27,20,448.00	FINE/PENALTY RECOVERED	"XV"	-	-
LABORATORY EXPENSES	"V"	42,48,295.00	1,57,04,183.00	BANK INTEREST	"XVII"	57,69,204.00	50,78,938.00
OTHER MG A/C EXPENDITURE	"VI"	-	-	FDR INTEREST	"XVIII"	5,29,00,325.00	5,58,91,900.00
SUBJECT SOCIETY EXPENSES	"VII"	5,75,157.00	6,60,302.00	MISCELLANEOUS HEAD	"XIX"	3,48,770.17	66,041.00
LIBRARY EXPENDITURE	"VIII"	55,959.00	32,86,579.00	Other Add on Courses Income	"XX"	24,84,518.00	23,71,049.00
OTHER SOCIETY-EXPENDITURE	"IX"	-	-	Other income Boys Hostel	"XXI"	1,41,75,703.08	1,42,63,977.00
PF INTEREST EXPENDITURE	"X"	4,21,05,119.00	3,87,18,152.00	Other income Girls Hostel	"XXII"	1,37,71,650.00	1,34,91,960.00
BOYS HOSTEL EXPENSES	"XI"	1,26,21,555.67	1,15,30,369.88				
GIRLS HOSTEL EXPENSES	"XII"	1,20,76,001.56	1,09,93,760.90				
EXCESS OF INCOME OVER EXPENDITURE		16,90,35,300.40		EXCESS OF EXPENDITURE OVER INCOME			(3,43,63,159.09)
TOTAL		99,26,01,401.22	72,58,63,893.91	TOTAL		99,26,01,401.22	72,58,63,893.91

D.Asstt. S.O.(A/cs) Admin.Officer Bursar Principal Treasurer

As per our separate report of even date attached
For Princy Singhal & Co.
(Chartered Accountants)
Firm Regn. No. 025825N

CA Princy Kumar Singhal, PARTNER
M.No. 528659
Date :
Place of signature : New Delhi

PRINCY SINGHAL & CO * FRN 025825N * CHARTERED ACCOUNTANTS

DEEN DAYAL UPADHYAYA COLLEGE

(UNIVERSITY OF DELHI)

ANNEXURES OF COMBINED BALANCE SHEET AS ON 31-03-2026

Liabilities	Amount (Rs.) as on 31-03-2026	Amount (Rs.) as on 31-03-2025
Capital Fund Account - Annexure-A		
RECURRING GRANT ACCOUNT	19,87,36,303.08	13,99,361.36
NON-RECURRING GRANT ACCOUNT	8,84,964.11	12,29,213.62
DBT ACCOUNT	12,75,277.00	21,25,470.00
STUDENT SECURITY ACCOUNT	2,73,62,284.60	2,53,59,178.60
COLLEGE STUDENTS WELFARE FUND A/C	14,77,49,477.27	15,14,49,630.79
PROVIDEND FUND ACCOUNT	2,17,44,351.24	1,90,10,223.24
DDUC FEE ACCOUNT	6,56,286.00	3,48,770.17
COLLEGE DEVELOPMENT FUND	11,38,47,223.02	13,74,94,311.85
ADD ON COURSES ACCOUNT	1,33,64,201.34	1,23,68,133.91
UGC ACCOUNT	13,657.46	29,293.84
BOYS' HOSTEL ACCOUNT	2,34,58,786.14	2,16,61,653.73
GIRLS' HOSTEL ACCOUNT	1,88,51,688.37	1,71,56,039.93
	56,79,44,499.63	**38,96,31,281.04**
Loans (Liability) - Annexure-B		
RECURRING GRANT ACCOUNT	3,87,404.00	3,85,856.00
NON-RECURRING GRANT ACCOUNT		
DBT ACCOUNT		
STUDENT SECURITY ACCOUNT	90,48,589.00	82,40,089.00
COLLEGE STUDENTS WELFARE FUND A/C	3,57,946.00	5,18,930.00
PROVIDEND FUND ACCOUNT	64,89,66,100.00	58,31,72,573.00
DDUC FEE ACCOUNT		
COLLEGE DEVELOPMENT FUND		
ADD ON COURSES ACCOUNT		
UGC ACCOUNT		
BOYS' HOSTEL ACCOUNT		
GIRLS' HOSTEL ACCOUNT		
EMPLOYEES SUBSCRIPTION-Provident Fund A/c		
	65,87,60,039.00	**59,23,17,448.00**
Current Liabilities (Annexure-C)		
RECURRING GRANT ACCOUNT	18,85,037.00	19,54,582.00
NON-RECURRING GRANT ACCOUNT	-	46,739.00
DBT ACCOUNT	2,213.32	21,43,572.32
STUDENT SECURITY ACCOUNT	64,25,500.00	62,47,500.00
COLLEGE STUDENTS WELFARE FUND A/C	1,98,28,369.89	2,16,36,659.89
PROVIDEND FUND ACCOUNT		
DDUC FEE ACCOUNT	1,57,66,007.61	35,85,980.00
COLLEGE DEVELOPMENT FUND	20,76,559.00	1,29,917.00
ADD ON COURSES ACCOUNT	2,61,198.00	1,55,058.00
UGC ACCOUNT	-	36,000.00
BOYS' HOSTEL ACCOUNT	24,52,368.00	20,63,191.10
GIRLS' HOSTEL ACCOUNT	25,80,750.72	23,79,274.00
	5,12,78,003.54	**4,03,78,473.31**

Fixed Assets - Annexure-D		
RECURRING GRANT ACCOUNT	24,21,070.25	13,15,256.50
NON-RECURRING GRANT ACCOUNT	4,95,897.11	2,72,409.62
DBT ACCOUNT	12,75,277.00	21,25,470.00
STUDENT SECURITY ACCOUNT	22,81,048.00	67,764.00
COLLEGE STUDENTS WELFARE FUND A/C	1,49,76,418.39	2,24,80,911.31
PROVIDEND FUND ACCOUNT		
DDUC FEE ACCOUNT		
COLLEGE DEVELOPMENT FUND	1,71,61,021.60	40,94,928.60
ADD ON COURSES ACCOUNT	56.72	75.29
UGC ACCOUNT	11,892.45	27,801.84
BOYS' HOSTEL ACCOUNT	15,63,626.07	7,08,045.58
GIRLS' HOSTEL ACCOUNT	11,65,716.27	5,63,589.83
	4,13,52,023.87	**3,16,56,252.57**
Investments - Annexure-E		
RECURRING GRANT ACCOUNT	54,403.00	54,403.00
NON-RECURRING GRANT ACCOUNT	-	-
DBT ACCOUNT		
STUDENT SECURITY ACCOUNT	4,03,98,109.00	-
COLLEGE STUDENTS WELFARE FUND A/C	5,12,73,581.00	12,43,51,602.00
PROVIDEND FUND ACCOUNT	66,56,38,114.00	59,36,64,412.00
DDUC FEE ACCOUNT		
COLLEGE DEVELOPMENT FUND	3,20,18,296.00	5,12,95,824.00
ADD ON COURSES ACCOUNT	-	86,81,665.00
UGC ACCOUNT		
BOYS' HOSTEL ACCOUNT	2,19,57,197.00	2,12,00,636.00
GIRLS' HOSTEL ACCOUNT	1,80,91,428.67	1,55,90,758.67
	82,94,31,128.67	**81,48,39,300.67**
Cash & cash Equavalent - Annexure-F		
RECURRING GRANT ACCOUNT	19,73,53,511.67	9,44,997.70
NON-RECURRING GRANT ACCOUNT	3,89,067.00	10,03,543.00
DBT ACCOUNT	2,213.32	21,43,572.32
STUDENT SECURITY ACCOUNT	31,941.60	3,94,89,503.60
COLLEGE STUDENTS WELFARE FUND A/C	9,89,85,573.61	2,37,21,512.21
PROVIDEND FUND ACCOUNT	11,26,351.24	30,82,309.24
DDUC FEE ACCOUNT	1,64,22,293.61	39,34,750.17
COLLEGE DEVELOPMENT FUND	6,58,31,679.42	8,07,94,376.25
ADD ON COURSES ACCOUNT	1,35,88,242.62	38,41,451.62
UGC ACCOUNT	1,765.01	37,492.00
BOYS' HOSTEL ACCOUNT	20,86,373.46	15,89,887.64
GIRLS' HOSTEL ACCOUNT	18,66,203.03	31,55,147.31
	39,76,85,215.59	**16,37,38,543.06**
Other Current Assets- Annexure-G		
RECURRING GRANT ACCOUNT	11,79,759.16	14,25,142.16
NON-RECURRING GRANT ACCOUNT	-	-
DBT ACCOUNT		
STUDENT SECURITY ACCOUNT	1,25,275.00	2,89,500.00
COLLEGE STUDENTS WELFARE FUND A/C	27,00,220.16	30,51,195.16
PROVIDEND FUND ACCOUNT	39,45,986.00	54,36,075.00
DDUC FEE ACCOUNT		
COLLEGE DEVELOPMENT FUND	9,12,785.00	14,39,100.00
ADD ON COURSES ACCOUNT	37,100.00	
UGC ACCOUNT		
BOYS' HOSTEL ACCOUNT	3,03,957.61	2,26,275.61
GIRLS' HOSTEL ACCOUNT	3,09,091.12	2,25,818.12
	95,14,174.05	**1,20,93,106.05**

DEEN DAYAL UPADHYAYA COLLEGE

(UNIVERSITY OF DELHI)

ANNEXURE AS REFERRED TO IN INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31-03-2026

EXPENDITURE	Amount (Rs.) as on 31-03-2026	Amount (Rs.) as on 31-03-2025
SALARY HEAD: (Annexure-I)		
RECURRING GRANT ACCOUNT	59,63,35,058.00	50,33,48,387.00
NON-RECURRING GRANT ACCOUNT		
DBT ACCOUNT		
STUDENT SECURITY ACCOUNT		
COLLEGE STUDENTS WELFARE FUND A/C		
PROVIDEND FUND ACCOUNT		
DDUC FEE ACCOUNT		
COLLEGE DEVELOPMENT FUND		
ADD ON COURSES ACCOUNT		
UGC ACCOUNT		
BOYS' HOSTEL ACCOUNT		
GIRLS' HOSTEL ACCOUNT		
	59,63,35,058.00	**50,33,48,387.00**
OTHERS EXPENDITURE (Annexure-II)		
RECURRING GRANT ACCOUNT	6,34,76,722.00	5,53,44,978.41
NON-RECURRING GRANT ACCOUNT	3,540.00	3,540.00
DBT ACCOUNT	21,41,416.00	1,18,040.00
STUDENT SECURITY ACCOUNT	3,540.00	8,040.00
COLLEGE STUDENTS WELFARE FUND A/C	2,03,81,935.60	5,70,40,419.52
PROVIDEND FUND ACCOUNT	4,468.00	3,540.00
DDUC FEE ACCOUNT	3,540.00	3,540.00
COLLEGE DEVELOPMENT FUND	6,50,44,160.00	2,49,43,062.20
ADD ON COURSES ACCOUNT	17,33,085.00	14,36,552.00
UGC ACCOUNT	485.99	
BOYS' HOSTEL ACCOUNT		
GIRLS' HOSTEL ACCOUNT		
	15,27,92,892.59	**13,89,01,712.13**
FEE EXPENSES (Annexure-III)		
RECURRING GRANT ACCOUNT	-	-
NON-RECURRING GRANT ACCOUNT	-	-
DBT ACCOUNT	-	-
STUDENT SECURITY ACCOUNT	-	-
COLLEGE STUDENTS WELFARE FUND A/C	-	-
PROVIDEND FUND ACCOUNT	-	-
DDUC FEE ACCOUNT	-	-
COLLEGE DEVELOPMENT FUND	-	-
ADD ON COURSES ACCOUNT	-	-
UGC ACCOUNT	-	-
BOYS' HOSTEL ACCOUNT	-	-
GIRLS' HOSTEL ACCOUNT	-	-
	-	-
ART & CULTURE EXPENSES (Annexure-IV)		
RECURRING GRANT ACCOUNT		
NON-RECURRING GRANT ACCOUNT		
DBT ACCOUNT		
STUDENT SECURITY ACCOUNT		
COLLEGE STUDENTS WELFARE FUND A/C	27,56,063.00	27,20,448.00
PROVIDEND FUND ACCOUNT		
DDUC FEE ACCOUNT		
COLLEGE DEVELOPMENT FUND		
ADD ON COURSES ACCOUNT		
UGC ACCOUNT		
BOYS' HOSTEL ACCOUNT		
GIRLS' HOSTEL ACCOUNT		
	27,56,063.00	**27,20,448.00**

LABORATORY EXPENSES (Annexure-V)		
RECURRING GRANT ACCOUNT		
NON-RECURRING GRANT ACCOUNT		
DBT ACCOUNT		
STUDENT SECURITY ACCOUNT		
COLLEGE STUDENTS WELFARE FUND A/C	-	1,40,81,461.00
PROVIDEND FUND ACCOUNT		
DDUC FEE ACCOUNT		
COLLEGE DEVELOPMENT FUND	42,48,295.00	16,22,722.00
ADD ON COURSES ACCOUNT		
UGC ACCOUNT		
BOYS' HOSTEL ACCOUNT		
GIRLS' HOSTEL ACCOUNT		
	42,48,295.00	**1,57,04,183.00**
OTHER MG/ADD ON A/C EXPENDITURE (Annexure-VI)		
RECURRING GRANT ACCOUNT		
NON-RECURRING GRANT ACCOUNT		
DBT ACCOUNT		
STUDENT SECURITY ACCOUNT		
COLLEGE STUDENTS WELFARE FUND A/C		
PROVIDEND FUND ACCOUNT		
DDUC FEE ACCOUNT		
COLLEGE DEVELOPMENT FUND		
ADD ON COURSES ACCOUNT		
UGC ACCOUNT		
BOYS' HOSTEL ACCOUNT		
GIRLS' HOSTEL ACCOUNT		
	-	-
SUBJECT SOCIETY EXPENSES (Annexure-VII)		
RECURRING GRANT ACCOUNT		
NON-RECURRING GRANT ACCOUNT		
DBT ACCOUNT		
STUDENT SECURITY ACCOUNT		
COLLEGE STUDENTS WELFARE FUND A/C	5,75,157.00	6,60,302.00
PROVIDEND FUND ACCOUNT		
DDUC FEE ACCOUNT		
COLLEGE DEVELOPMENT FUND		
ADD ON COURSES ACCOUNT		
UGC ACCOUNT		
BOYS' HOSTEL ACCOUNT		
GIRLS' HOSTEL ACCOUNT		
SUBJECT SOCIETY (SC. FOUNDATION)		
SUBJECT SOCIETY (STATIONERY)		
SUBJECT SOCIETY - ZOOLOGY		
	5,75,157.00	**6,60,302.00**
LIBRARY EXPENDITURE (Annexure-VIII)		
RECURRING GRANT ACCOUNT		
NON-RECURRING GRANT ACCOUNT		
DBT ACCOUNT		
STUDENT SECURITY ACCOUNT		
COLLEGE STUDENTS WELFARE FUND A/C	-	31,67,183.00
PROVIDEND FUND ACCOUNT		
DDUC FEE ACCOUNT		
COLLEGE DEVELOPMENT FUND	55,959.00	1,19,396.00
ADD ON COURSES ACCOUNT		
UGC ACCOUNT		
BOYS' HOSTEL ACCOUNT		
GIRLS' HOSTEL ACCOUNT		
	55,959.00	**32,86,579.00**

OTHER SOCIETY A/C EXPENDITURE (Annexure-IX)		
RECURRING GRANT ACCOUNT		
NON-RECURRING GRANT ACCOUNT		
DBT ACCOUNT		
STUDENT SECURITY ACCOUNT		
COLLEGE STUDENTS WELFARE FUND A/C		
PROVIDEND FUND ACCOUNT		
DDUC FEE ACCOUNT		
COLLEGE DEVELOPMENT FUND		
ADD ON COURSES ACCOUNT		
UGC ACCOUNT		
BOYS' HOSTEL ACCOUNT		
GIRLS' HOSTEL ACCOUNT		
	-	-
PF INTEREST EXPENDITURE (Annexure-X)		
RECURRING GRANT ACCOUNT		
NON-RECURRING GRANT ACCOUNT		
DBT ACCOUNT		
STUDENT SECURITY ACCOUNT		
COLLEGE STUDENTS WELFARE FUND A/C		
PROVIDEND FUND ACCOUNT	4,21,05,119.00	3,87,18,152.00
DDUC FEE ACCOUNT		
COLLEGE DEVELOPMENT FUND		
ADD ON COURSES ACCOUNT		
UGC ACCOUNT		
BOYS' HOSTEL ACCOUNT		
GIRLS' HOSTEL ACCOUNT		
	4,21,05,119.00	**3,87,18,152.00**
BOYS HOSTEL EXP. (Annexure-XI)		
RECURRING GRANT ACCOUNT		
NON-RECURRING GRANT ACCOUNT		
DBT ACCOUNT		
STUDENT SECURITY ACCOUNT		
COLLEGE STUDENTS WELFARE FUND A/C		
PROVIDEND FUND ACCOUNT		
DDUC FEE ACCOUNT		
COLLEGE DEVELOPMENT FUND		
ADD ON COURSES ACCOUNT		
UGC ACCOUNT		
BOYS' HOSTEL ACCOUNT	1,26,21,555.67	1,15,30,369.88
GIRLS' HOSTEL ACCOUNT		
Mess Expenses		
	1,26,21,555.67	**1,15,30,369.88**
GIRLS HOSTEL EXPENSES: (Annexure-XII)		
Annual Charges Expenses (Girls Hostel)		
Other Girls Hostel Expenses:		
RECURRING GRANT ACCOUNT		
NON-RECURRING GRANT ACCOUNT		
DBT ACCOUNT		
STUDENT SECURITY ACCOUNT		
COLLEGE STUDENTS WELFARE FUND A/C		
PROVIDEND FUND ACCOUNT		
DDUC FEE ACCOUNT		
COLLEGE DEVELOPMENT FUND		
ADD ON COURSES ACCOUNT		
UGC ACCOUNT		
BOYS' HOSTEL ACCOUNT		
GIRLS' HOSTEL ACCOUNT	1,20,76,001.56	1,09,93,760.90
	1,20,76,001.56	**1,09,93,760.90**

INCOME		
SALARY HEAD: (Annexure-XIII)		
RECURRING GRANT ACCOUNT	79,13,59,141.00	50,33,48,387.00
NON-RECURRING GRANT ACCOUNT		
DBT ACCOUNT		
STUDENT SECURITY ACCOUNT		
COLLEGE STUDENTS WELFARE FUND A/C		
PROVIDEND FUND ACCOUNT		
DDUC FEE ACCOUNT		
COLLEGE DEVELOPMENT FUND		
ADD ON COURSES ACCOUNT		
UGC ACCOUNT		
BOYS' HOSTEL ACCOUNT		
GIRLS' HOSTEL ACCOUNT		
	79,13,59,141.00	**50,33,48,387.00**
OTHER THAN SALARY HEAD: (Annexure-XIII-A)		
RECURRING GRANT ACCOUNT	6,46,83,766.97	5,53,44,985.00
NON-RECURRING GRANT ACCOUNT	80,765.00	50,171.00
DBT ACCOUNT	9,320.00	2,000.00
STUDENT SECURITY ACCOUNT		
COLLEGE STUDENTS WELFARE FUND A/C	2,18,58,715.00	2,10,53,735.00
PROVIDEND FUND ACCOUNT		
DDUC FEE ACCOUNT	1,76,323.00	667.00
COLLEGE DEVELOPMENT FUND	7,72,800.00	-
ADD ON COURSES ACCOUNT		
UGC ACCOUNT		
BOYS' HOSTEL ACCOUNT		
GIRLS' HOSTEL ACCOUNT		
	8,75,81,689.97	**7,64,51,558.00**
GRANT IN AID (Annexure-XIV)		
RECURRING GRANT ACCOUNT	-	-
NON-RECURRING GRANT ACCOUNT	-	-
DBT ACCOUNT		
STUDENT SECURITY ACCOUNT		
COLLEGE STUDENTS WELFARE FUND A/C		
PROVIDEND FUND ACCOUNT		
DDUC FEE ACCOUNT		
COLLEGE DEVELOPMENT FUND		
ADD ON COURSES ACCOUNT		
UGC ACCOUNT		
BOYS' HOSTEL ACCOUNT		
GIRLS' HOSTEL ACCOUNT		
	-	-
FEE INCOME (Annexure-XV)		
RECURRING GRANT ACCOUNT		
NON-RECURRING GRANT ACCOUNT		
DBT ACCOUNT		
STUDENT SECURITY ACCOUNT		
COLLEGE STUDENTS WELFARE FUND A/C		
PROVIDEND FUND ACCOUNT		
DDUC FEE ACCOUNT		
COLLEGE DEVELOPMENT FUND	2,42,10,400.00	8,92,63,243.00
ADD ON COURSES ACCOUNT		
UGC ACCOUNT		
BOYS' HOSTEL ACCOUNT		
GIRLS' HOSTEL ACCOUNT		
	2,42,10,400.00	**8,92,63,243.00**

FINE/PENALTY (Annexure-XVI)		
RECURRING GRANT ACCOUNT		
NON-RECURRING GRANT ACCOUNT		
DBT ACCOUNT		
STUDENT SECURITY ACCOUNT		
COLLEGE STUDENTS WELFARE FUND A/C		
PROVIDEND FUND ACCOUNT		
DDUC FEE ACCOUNT		
COLLEGE DEVELOPMENT FUND		
ADD ON COURSES ACCOUNT		
UGC ACCOUNT		
BOYS' HOSTEL ACCOUNT		
GIRLS' HOSTEL ACCOUNT		
	-	-
BANK INTEREST (Annexure-XVII)		
RECURRING GRANT ACCOUNT		
NON-RECURRING GRANT ACCOUNT		
DBT ACCOUNT	57.00	109.00
STUDENT SECURITY ACCOUNT	1,90,670.00	5,41,975.00
COLLEGE STUDENTS WELFARE FUND A/C	29,49,713.00	27,45,557.00
PROVIDEND FUND ACCOUNT	5,67,395.00	3,42,797.00
DDUC FEE ACCOUNT	4,83,503.00	1,97,622.00
COLLEGE DEVELOPMENT FUND	15,77,107.00	12,49,883.00
ADD ON COURSES ACCOUNT		
UGC ACCOUNT	759.00	995.00
BOYS' HOSTEL ACCOUNT		
GIRLS' HOSTEL ACCOUNT		
	57,69,204.00	**50,78,938.00**
FDR INTEREST (Annexure-XVIII)		
RECURRING GRANT ACCOUNT		
NON-RECURRING GRANT ACCOUNT		
DBT ACCOUNT		
STUDENT SECURITY ACCOUNT	23,98,110.00	17,90,384.00
COLLEGE STUDENTS WELFARE FUND A/C	4,99,740.00	1,01,03,244.00
PROVIDEND FUND ACCOUNT	4,42,76,320.00	4,10,82,975.00
DDUC FEE ACCOUNT		
COLLEGE DEVELOPMENT FUND	57,26,155.00	29,15,297.00
ADD ON COURSES ACCOUNT		
UGC ACCOUNT		
BOYS' HOSTEL ACCOUNT		
GIRLS' HOSTEL ACCOUNT		
	5,29,00,325.00	**5,58,91,900.00**
MISCELLANEOUS HEAD (Annexure-XIX)		
RECURRING GRANT ACCOUNT		
NON-RECURRING GRANT ACCOUNT		
DBT ACCOUNT		
STUDENT SECURITY ACCOUNT		
COLLEGE STUDENTS WELFARE FUND A/C		
PROVIDEND FUND ACCOUNT		
DDUC FEE ACCOUNT		
COLLEGE DEVELOPMENT FUND	3,48,770.17	66,041.00
ADD ON COURSES ACCOUNT		
UGC ACCOUNT		
BOYS' HOSTEL ACCOUNT		
GIRLS' HOSTEL ACCOUNT		
	3,48,770.17	**66,041.00**

Other Add on Courses Income(Annexure-XX)		
RECURRING GRANT ACCOUNT		
NON-RECURRING GRANT ACCOUNT		
DBT ACCOUNT		
STUDENT SECURITY ACCOUNT		
COLLEGE STUDENTS WELFARE FUND A/C		
PROVIDEND FUND ACCOUNT		
DDUC FEE ACCOUNT		
COLLEGE DEVELOPMENT FUND		
ADD ON COURSES ACCOUNT	24,84,518.00	23,71,049.00
UGC ACCOUNT		
BOYS' HOSTEL ACCOUNT		
GIRLS' HOSTEL ACCOUNT		
	24,84,518.00	**23,71,049.00**
Other income Boys Hostel (Annexure-XXI)		
RECURRING GRANT ACCOUNT		
NON-RECURRING GRANT ACCOUNT		
DBT ACCOUNT		
STUDENT SECURITY ACCOUNT		
COLLEGE STUDENTS WELFARE FUND A/C		
PROVIDEND FUND ACCOUNT		
DDUC FEE ACCOUNT		
COLLEGE DEVELOPMENT FUND		
ADD ON COURSES ACCOUNT		
UGC ACCOUNT		
BOYS' HOSTEL ACCOUNT	1,41,75,703.08	1,42,63,977.00
GIRLS' HOSTEL ACCOUNT		
	1,41,75,703.08	**1,42,63,977.00**
Other income Girls Hostel: (Annexure-XXII)		
RECURRING GRANT ACCOUNT		
NON-RECURRING GRANT ACCOUNT		
DBT ACCOUNT		
STUDENT SECURITY ACCOUNT		
COLLEGE STUDENTS WELFARE FUND A/C		
PROVIDEND FUND ACCOUNT		
DDUC FEE ACCOUNT		
COLLEGE DEVELOPMENT FUND		
ADD ON COURSES ACCOUNT		
UGC ACCOUNT		
BOYS' HOSTEL ACCOUNT		
GIRLS' HOSTEL ACCOUNT	1,37,71,650.00	1,34,91,960.00
	1,37,71,650.00	**1,34,91,960.00**