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 (Delhi Govt. Grant), 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.

PRINCY SINGHAL & CO * CHARTERED ACCOUNTANTS * FRN 025825N

H-1/104, ROHINI, SECTOR-16, New Delhi-110089
[M]: +91-9871415754, [E]: caprincysinghal@gmail.com

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.

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

CA Princy Kumar Singhal, Partner 18/5/26
Membership No. 528659

PRINCY SINGHAL & CO * CHARTERED ACCOUNTANTS * FRN 025825N

PLACE: NEW DELHI
DATE:
UDIN: 26528659ZLTDBV9997

CONSOLIDATED (DELHI GOVT. GRANT)

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

1) 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.

2) 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.
- 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.

Treasurer

- 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.

3) No books are maintained, annual accounts has been prepared by totalling of Recurring and Non-Recurring annual accounts. The consolidated Receipt & Payment A/c not prepared.

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

18/5/26

PRINCY SINGHAL & CO * CHARTERED ACCOUNTANTS * FRN 025825N

CA Princy Kumar Singhal, PARTNER
M.No. 528659
Date:
Place: New Delhi
UDIN: 26528659ZLTDBV9997

DEEN DAYAL UPADHYAYA COLLEGE

(UNIVERSITY OF DELHI)

Sector-3, Dwarka, New Delhi-110078

CONSOLIDATED BALANCE SHEET (Delhi Govt. Grants) AS ON 31-03-2026

Liabilities	Annexur	Amount (Rs.) as on 31.03.2026	Amount (Rs.) as on 31.03.2025	Assets	Annexur	Amount (Rs.) as on 31.03.2026	Amount (Rs.) as on 31.03.2025
Capital Fund Account	"A"	19,96,21,267.19	19,90,416.87	Fixed Assets	"D"	29,16,967.36	10,38,005.21
Loans (Liability)	"B"	3,87,404.00	4,11,661.00	Investments	"E"	54,403.00	54,403.00
Current Liabilities	"C"	18,85,037.00	19,88,285.00	Cash & cash Equavalent	"F"	19,77,42,578.67	11,16,973.11
				Other Current Assets	"G"	11,79,759.16	21,80,981.55
TOTAL		20,18,93,708.19	43,90,362.87	TOTAL		20,18,93,708.19	43,90,362.87

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

Note : Accounting Policy & Notes forming part of Balance Sheet

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 : 18/5/26.
Place of signature : New Delhi
UDIN : 26528659ZLTDBV9997

DEEN DAYAL UPADHYAYA COLLEGE

(UNIVERSITY OF DELHI)

Sector-3, Dwarka, New Delhi-110078

ANNEXURES OF CONSOLIDATED INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDING 31-03-2026

EXPENDITURE	Anexxure	Amount (Rs.) as on 31.03.2026	Amount (Rs.) as on 31.03.2025	INCOME	Anexxure	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	"III"	79,00,00,000.00	50,15,42,303.00
				OTHER THAN SALARY	"IV"	3,00,00,000.00	5,71,51,069.00
OTHERS EXPENDITURE	"II"	6,34,80,262.00	5,53,48,518.41	GRANT IN AID	"V"	-	-
				BANK INTEREST	"VI"	33,65,560.00	16,273.00
				FDR INTEREST	"VII"	-	-
				MISCELLANEOUS HEAD	"VIII"	3,27,58,112.97	33,898.00
EXCESS OF INCOME OVER EXPENDITURE		19,63,08,352.97	46,637.59			-	
TOTAL		**85,61,23,672.97**	**55,87,43,543.00**	**TOTAL**		**85,61,23,672.97**	**55,87,43,543.00**

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

Note : Accounting Policy & Notes forming part of Balance Sheet

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 : 18/5/26
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
		19,96,21,267.19	**26,28,574.98**
Loans (Liability) - Annexure-B			
RECURRING GRANT ACCOUNT	3,87,404.00		3,85,856.00
NON-RECURRING GRANT ACCOUNT	-		-
		3,87,404.00	**3,85,856.00**
Current Liabilities (Annexure-C)			
RECURRING GRANT ACCOUNT	18,85,037.00		19,54,582.00
NON-RECURRING GRANT ACCOUNT	-		46,739.00
		18,85,037.00	**20,01,321.00**
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
		29,16,967.36	**15,87,666.12**
Investments - Annexure-E			
RECURRING GRANT ACCOUNT	54,403.00		54,403.00
NON-RECURRING GRANT ACCOUNT	-		
		54,403.00	**54,403.00**
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
		19,77,42,578.67	**19,48,540.70**
Other Current Assets- Annexure-G			
RECURRING GRANT ACCOUNT	11,79,759.16		14,79,545.16
NON-RECURRING GRANT ACCOUNT	-		-
		11,79,759.16	**14,79,545.16**

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	-		
		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
		6,34,80,262.00	**5,53,48,518.41**
INCOME			
SALARY HEAD: (Annexure-III)			
RECURRING GRANT ACCOUNT	79,00,00,000.00		50,15,42,303.00
NON-RECURRING GRANT ACCOUNT			
		79,00,00,000.00	**50,15,42,303.00**
OTHER THAN SALARY HEAD: (Annexure-IV)			
RECURRING GRANT ACCOUNT	3,00,00,000.00		5,71,51,069.00
NON-RECURRING GRANT ACCOUNT			
		3,00,00,000.00	**5,71,51,069.00**
GRANT IN AID (Annexure-V)			
RECURRING GRANT ACCOUNT			
NON-RECURRING GRANT ACCOUNT			
		-	-
BANK INTEREST (Annexure-VI)			
RECURRING GRANT ACCOUNT	33,31,534.00		
NON-RECURRING GRANT ACCOUNT	34,026.00		16,273.00
		33,65,560.00	**16,273.00**
FDR INTEREST (Annexure-VII)			
RECURRING GRANT ACCOUNT			
NON-RECURRING GRANT ACCOUNT			
		-	-
MISCELLANEOUS HEAD (Annexure-VIII)			
RECURRING GRANT ACCOUNT	3,27,11,373.97		
NON-RECURRING GRANT ACCOUNT	46,739.00		33,898.00
		3,27,58,112.97	**33,898.00**

Treasure