



**JMG & ASSOCIATES**

Chartered Accountants

167-F/2, Metro Pillar 674, Opp HDFC Bank, Main Najafgarh Road, UttamNagar, New Delhi-110059

Phone: 9350034509, 011-43034509, E-Mail: nkjindalca@gmail.com

**INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS**

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

We have audited the financial statements of **Deen Dayal Upadhyaya College (University of Delhi)**, which comprise the balance sheet of March 31<sup>st</sup>, 2024, and the Receipt & Payment and Income & Expenditure Account for the year ended, and notes to the financial statements including a summary of significant accounting policies forming internal part of the books of accounts.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of 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 concerned 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.



### **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 on the basis of 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 31<sup>st</sup> March 2023, 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 JMG & Associates**  
**Chartered Accountants**  
**Firm Registration No – 009062N**



**CA N.K Jindal**  
**Partner**  
**Membership No. 091028**

**PLACE: NEW DELHI**  
**DATE: 26-06-2024**  
**UDIN: 24091028BKGYBC4473**

**DEEN DAYAL UPADHYAYA COLLEGE.**  
**Sector-3, Dwarka, New Delhi-110 078**

**ACCOUNTING POLICIES & NOTES ACCOMPANYING THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2024:**

**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.

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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 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

- 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 2023-24 Fixed Assets of Rs. 1,61,970.00 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. 2,27,386.00.
- Interest on FDR is recognized on accrual basis.

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Treasurer

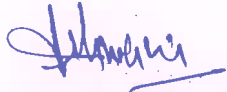
- FD linked account is there adjoining ICICI Bank A/c (saving account) maintaining amount of Rs. 8,93,152.89/-. The Closing balance of FD LINKED ACCOUNT is Rs. 3,90,914.89/- due to reverse sweep to and from adjoining ICICI Bank A/c.
- An amount of Rs. 21,114.61/- is refundable from ICICI Bank on account 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.
- As per notice hostel provided two students full concession on their Quarterly and Annual Charges due to their weak financial conditions.
- Four student annual charge Rs.2,19,600 has been received during the current FY 2023-24 for FY 2022-23.

## 2) DBT A/C

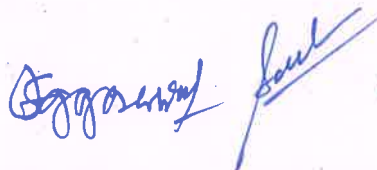
- Government grants are accounted for on realization basis.
- All fixed assets are valued at costless depreciation. Pre-operation expenses including trial run expenses (net of revenue) are capitalized.
- During the year 2023-24, college purchase the Fixed Assets amounting Rs.52,69,073.00/-charged the 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. 22,88,302.00/- and consequently there is reduction in Grant for Capital Asset fund.
- The Stale cheque payable 2019-20 of Rs. 2,000/- the name of one of the students not provided by the bank. The college is advised to follow up on the matter with the bank to ascertain the above and update the same in the records.

## 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 "Cheque issued but not presented for payment" in respective year still not adjusted or written off.
- During the F.Y.2023-24, Scholarship has been received but has not been disbursed to the students 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 2<sup>nd</sup> Year) of Rs. 28,580 has not been paid from previous more than three years.

#### 4) NON RECURRING GRANT ACCOUNT

- 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. 0.04Cr upon receipt of necessary information/details and is subject to approvals from competent authority in respect of transfer of ownership of the premises
- During the year 2023-24, 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 grant capitalized account with a sum of Rs.2,66,501.36/- and consequently there is a reduction in Grant Capitalized Fund.

#### 5) GENERAL PROVIDENT FUND ACCOUNT

- The provisions fo
- r interest on the balance outstanding in Provident Fund in individual subscribers for the Financial Year 2023-2024 has been made as per the instructions of the Government of India.
- The accrued interest on term deposits have been calculated on the basis of actual rate of interest applied for the financial year.
- College in the case of Provident Fund account is following accrual basis of accounting.
- The accrual interest on RBI Bond 2003 has been calculated at rate of 8% per annum. In the FY 2023-24, RBI Bond 2003 matured and the amount of **Rs. 33,24,86,074.00** received on maturity which includes the amount of interest **Rs. 12,48,12,074.00**
- Withdrawals from Provident Fund during the Financial Year 2023-24 amounting to **Rs. 1,85,38,445.00** only taken in the current year's balance sheet.

#### 6) GIRL'S HOSTEL ACCOUNT

- Caution money received is refundable.

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Treasurer

- All Fixed assets are valued at cost less depreciation. Pre-operation expenses including trial run Expenses(net of revenue) are capitalized.
- During the year 2023-24 Fixed Assets of Rs. 1,23,973.00 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.2,28,853.59.
- Interest on FDR is recognized on accrual basis.
- FD linked account is there adjoining ICICI Bank A/c (saving account) maintaining amount of Rs. 4,18,103.67/-. The Closing balance of FD LINKED ACCOUNT is Rs. 2,95,000.00 due to reverse sweep to and from adjoining ICICI Bank A/c.
- 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 Chillan 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
- Fee for 2 Foreign students will be granted by ICCR

#### 7) COLLEGE STUDENTS WELFARE FUND ACCOUNT

- Interest on FDR is recognized on accrual basis.
- Stale Cheques of Rs. 10,87,800.00/- pertaining to F.Y. 2020-2024 issued in favour of the students as outstanding "cheques issued but not presented for payment" to be adjusted.
- Miscellaneous head amounting to Rs. 6,02,16,367.00/- in the income and expenditure of the society account comprises mainly the expenditure related to the events and activities organized in the college, prize distribution, refreshment distribution, sponsorships, stationery, purchase of fixed assets, etc.
- During the F.Y. 2023-24, Assets of Rs. 5,38,68,996.00/- were purchased.
- All fixed assets are valued at cost less depreciation. Pre-operation expenses including trial run expenses (net of revenue) are capitalized.

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Treasurer

- In the year 2023-24, 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. 2,16,45,014.11 and consequently there is reduction in Grant Capitalized Account.

#### 8) STUDENT SECURITY ACCOUNT

- The financial statements for the F.Y 2023-24 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.
- 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. 25,521/- and consequently there is a reduction in Development Fund.
- Interest in FDR is recognized on an accrual basis.
- Security-2018 amounting to RS. 11,68,500 and Stale Cheques pertaining to 2019-20 amounting to Rs. 18,000 has been transferred to Lapsed Security.
- The total amount of Rs.74,63,089/- of Lapsed Security is shown as a separate item in the balance sheet.
- Stale Cheques of Rs. 9,000/- pertaining to FY 2021-22 to FY 2023-24 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 F.Y 2023-24 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 F.Y 2023-24, Library books of Rs. 6,71,336/- were purchased
- All fixed assets are valued at cost less depreciation.
- In the F.Y 2023-24, the college charged the depreciation of @50% on Library Books on the basis and manner provided in circular reference no. IA/AUDIT/STORES/2008/362 on the following-  

Library Books	Rs.12,05,778/-
Library Books (OO/UGC FUND)	Rs 16/-

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- There is an outstanding TDS demand assessed by the IT portal of Rs 5,560/- pertaining to previous financial years which seems due to late filing of TDS returns and interests for late payments of TDS, for which necessary steps need to be taken.

#### 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 2023-24, 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.15,389.84 and consequently there is reduction in Grant Capitalized Fund.

#### 11) COLLEGE DEVELOPMENT FUND

- The financial statements for the FY. 2023-24 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 2023-24 Fixed Assets of Rs 9,30,316.00 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.5,62,717.00/- and consequently there is reduction in Development Fund.
- Interest on FDR is recognized on accrual basis

#### 12) ADD ON COURSE

- The financial statements for the FY. 2023-24 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.

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Treasurer

- 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. 68.14/- and consequently there is reduction in Add On Course Account.
- Interest on FDR is recognized on accrual basis.

  
Asstt

  
S.O.(A/cs)

  
Admin. Officer

  
Bursar

  
Officiating Principal

  
Treasurer

As per our separate report of even date attached  
For **JMG & ASSOCIATES**  
(Chartered Accountants)  
Firm Regn. No.009062N



CA N.K. JINDAL, PARTNER

M.No.091028

Date : 26-06-2024

Place : New Delhi

UDIN: 24091028BKGYBC4473

# DEEN DAYAL UPADHYAYA COLLEGE

(UNIVERSITY OF DELHI)

Sector-3, Dwarka, New Delhi-110 078

## CONSOLIDATED BALANCE SHEET AS ON 31-03-2024

Amount (Rs.) as on 31.03.2023	Liabilities	Annexure	Amount (Rs.) as on 31.03.2024	Assets	Annexure	Amount (Rs.) as on 31.03.2024
33,92,54,579.30	Capital Fund Account	"A"	36,43,65,237.44	Fixed Assets	"D"	4,24,93,713.45
50,68,87,599.00	Loans (Liability)	"B"	55,85,84,840.00	Investments	"E"	82,30,50,938.56
4,48,30,994.95	Current Liabilities	"C"	4,07,13,395.31	Cash & cash Equivalent	"F"	8,63,84,088.47
<b>89,09,73,173.25</b>	<b>TOTAL</b>		<b>96,36,63,472.75</b>	<b>TOTAL</b>	<b>"G"</b>	<b>1,17,34,732.27</b>

 D. Asstt	 S.C. (Asstt)	 Admld. Officer	 Bursar
		 Officiating Principal	 Treasurer

As per our separate report of even date attached

**For JMG & ASSOCIATES**  
 (Chartered Accountants)  
 Firm Regd. No. 06008062N







CA N.K. JINDAL, PARTNER  
 M.No. 091028ACCO  
 Date : 26-06-2024  
 Place of signature : New Delhi  
 UDIN : 24091028BKGYBC4473

**DEEN DAYAL UPADHYAYA COLLEGE**

(UNIVERSITY OF DELHI)

**ANNEXURES OF COMBINED BALANCE SHEET AS ON 31-03-2024**

Amount (Rs.) as on 31.03.2023	Liabilities	Amount (Rs.) as on 31.03.2024
	<b>Capital Fund Account - Annexure-A</b>	
6,19,626.87	RECURRING GRANT ACCOUNT	6,62,064.66
15,35,252.57	NON-RECURRING GRANT ACCOUNT	13,28,352.21
3,69,504.00	DBT ACCOUNT	34,32,448.00
2,08,57,695.60	STUDENT SECURITY ACCOUNT	2,30,54,545.60
21,35,31,185.82	COLLEGE STUDENTS WELFARE FUND A/C	20,70,80,868.51
1,38,86,585.24	PROVIDEND FUND ACCOUNT	1,63,06,143.24
39,351.00	DDUC FEE ACCOUNT	1,54,021.17
5,13,12,145.05	COLLEGE DEVELOPMENT FUND	6,78,49,358.05
1,00,67,522.32	ADD ON COURSES ACCOUNT	1,09,65,786.18
53,515.22	UGC ACCOUNT	38,622.38
1,54,55,422.74	BOYS' HOSTEL ACCOUNT	1,88,55,186.61
1,15,26,772.87	GIRLS' HOSTEL ACCOUNT	1,46,37,840.83
<b>33,92,54,679.30</b>		<b>36,43,65,237.44</b>
	<b>Loans (Liability) - Annexure-B</b>	
1,52,342.00	RECURRING GRANT ACCOUNT	4,11,661.00
	NON-RECURRING GRANT ACCOUNT	
	DBT ACCOUNT	
63,23,089.00	STUDENT SECURITY ACCOUNT	74,72,089.00
8,58,360.00	COLLEGE STUDENTS WELFARE FUND A/C	10,87,800.00
49,95,53,808.00	PROVIDEND FUND ACCOUNT	54,96,13,290.00
	DDUC FEE ACCOUNT	
	COLLEGE DEVELOPMENT FUND	
	ADD ON COURSES ACCOUNT	
	UGC ACCOUNT	
	BOYS' HOSTEL ACCOUNT	
	GIRLS' HOSTEL ACCOUNT	
	EMPLOYEES SUBSCRIPTION-Provident Fund A/c	
<b>50,68,87,599.00</b>		<b>55,85,84,840.00</b>
	<b>Current Liabilities (Annexure-C)</b>	
9,61,696.00	RECURRING GRANT ACCOUNT	19,41,546.00
46,739.00	NON-RECURRING GRANT ACCOUNT	46,739.00
91,042.32	DBT ACCOUNT	22,61,503.32
75,33,000.00	STUDENT SECURITY ACCOUNT	63,36,000.00
3,38,08,117.89	COLLEGE STUDENTS WELFARE FUND A/C	2,70,44,552.89
	PROVIDEND FUND ACCOUNT	
2,00,880.00	DDUC FEE ACCOUNT	4,25,510.00
	COLLEGE DEVELOPMENT FUND	63,417.00
98,350.00	ADD ON COURSES ACCOUNT	72,098.00
	UGC ACCOUNT	36,000.00
9,16,753.10	BOYS' HOSTEL ACCOUNT	11,45,247.10
11,74,416.64	GIRLS' HOSTEL ACCOUNT	13,40,782.00
<b>4,48,30,994.95</b>		<b>4,07,13,395.31</b>

**Treasurer**



	<b>Fixed Assets - Annexure-D</b>		
5,34,458.00	RECURRING GRANT ACCOUNT	6,02,897.00	
7,01,609.57	NON-RECURRING GRANT ACCOUNT	4,35,108.21	
4,51,677.00	DBT ACCOUNT	34,32,448.00	
1,12,971.00	STUDENT SECURITY ACCOUNT	87,450.00	
31,15,879.62	COLLEGE STUDENTS WELFARE FUND A/C	3,53,39,861.51	
	PROVIDEND FUND ACCOUNT		
	DDUC FEE ACCOUNT		
8,91,659.60	COLLEGE DEVELOPMENT FUND	12,59,258.60	
309.70	ADD ON COURSES ACCOUNT	241.56	
53,515.22	UGC ACCOUNT	38,125.38	
7,27,554.49	BOYS' HOSTEL ACCOUNT	6,62,138.46	
7,41,065.43	GIRLS' HOSTEL ACCOUNT	6,36,184.74	
<b>73,30,699.62</b>			<b>4,24,93,713.45</b>
	<b>Investments - Annexure-E</b>		
54,403.00	RECURRING GRANT ACCOUNT	54,403.00	
	NON-RECURRING GRANT ACCOUNT		
	DBT ACCOUNT		
3,12,10,873.00	STUDENT SECURITY ACCOUNT	3,32,82,494.00	
22,02,35,294.00	COLLEGE STUDENTS WELFARE FUND A/C	16,68,44,760.00	
51,18,35,785.00	PROVIDEND FUND ACCOUNT	55,17,49,348.00	
	DDUC FEE ACCOUNT		
2,90,55,507.00	COLLEGE DEVELOPMENT FUND	3,07,89,121.00	
78,20,585.00	ADD ON COURSES ACCOUNT	83,06,765.00	
	UGC ACCOUNT		
69,64,785.89	BOYS' HOSTEL ACCOUNT	1,77,75,468.89	
28,69,889.67	GIRLS' HOSTEL ACCOUNT	1,42,48,578.67	
<b>81,00,47,122.56</b>			<b>82,30,50,938.56</b>
	<b>Cash &amp; cash Equivalent - Annexure-F</b>		
1,796.87	RECURRING GRANT ACCOUNT	1,76,990.11	
8,80,382.00	NON-RECURRING GRANT ACCOUNT	9,39,983.00	
8,869.32	DBT ACCOUNT	22,61,503.32	
31,27,440.60	STUDENT SECURITY ACCOUNT	31,98,690.60	
2,18,30,623.93	COLLEGE STUDENTS WELFARE FUND A/C	2,98,19,317.91	
5,04,808.24	PROVIDEND FUND ACCOUNT	99,93,710.24	
2,40,231.00	DDUC FEE ACCOUNT	5,79,531.17	
2,00,81,578.45	COLLEGE DEVELOPMENT FUND	3,43,82,395.45	
23,44,977.62	ADD ON COURSES ACCOUNT	27,30,877.62	
-	UGC ACCOUNT	36,497.00	
85,55,918.05	BOYS' HOSTEL ACCOUNT	13,00,550.75	
89,60,416.29	GIRLS' HOSTEL ACCOUNT	9,64,041.30	
<b>6,65,37,042.37</b>			<b>8,63,84,088.47</b>
	<b>Other Current Assets- Annexure-G</b>		
11,43,007.00	RECURRING GRANT ACCOUNT	21,80,981.55	
-	NON-RECURRING GRANT ACCOUNT		
-	DBT ACCOUNT		
2,62,500.00	STUDENT SECURITY ACCOUNT	2,94,000.00	
30,15,866.16	COLLEGE STUDENTS WELFARE FUND A/C	32,09,281.98	
10,99,800.00	PROVIDEND FUND ACCOUNT	41,76,375.00	
-	DDUC FEE ACCOUNT		
12,83,400.00	COLLEGE DEVELOPMENT FUND	14,82,000.00	
-	ADD ON COURSES ACCOUNT		
-	UGC ACCOUNT		
1,23,917.41	BOYS' HOSTEL ACCOUNT	2,62,275.61	
1,29,818.12	GIRLS' HOSTEL ACCOUNT	1,29,818.12	
<b>70,58,308.69</b>			<b>1,17,34,732.26</b>

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Treasurer



**DEEN DAYAL UPADHYAYA COLLEGE**

(UNIVERSITY OF DELHI)

**ANNEXURES OF CONSOLIDATED INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDING 31-03-2024**

Amount (Rs.) as on 31.03.2023	EXPENDITURE	Anexure	Amount (Rs.) as on 31.03.2024	Amount (Rs.) as on 31.03.2023	INCOME	Anexure	Amount (Rs.) as on 31.03.2024
39,49,29,136.00	SALARY EXPENSES	"I"	46,10,25,646.00	39,37,00,943.90	GIA SALARY HEAD	"XIII"	46,10,25,646.00
5,62,86,237.22	OTHERS EXPENDITURE	"II"	14,15,03,387.73	6,31,30,090.82	OTHER THAN SALARY	"XIII-A"	8,54,70,299.94
-	FEE EXPENSES	"III"	-	2,30,85,960.00	GRANT IN AID	"XIV"	-
-	ART & CULTURE EXPENSES	"IV"	5,37,132.00	-	FEE INCOME	"XV"	2,26,38,000.00
8,26,645.00	LABORATORY EXPENSES	"V"	19,41,020.00	2,18,31,296.00	FINE/PENALTY RECOVEREDD	"XV"	-
-	OTHER MG A/C EXPENDITURE	"VI"	-	1,88,44,880.00	BANK INTEREST	"XVII"	48,12,431.00
-	SUBJECT SOCIETY EXPENSES	"VII"	7,72,536.00	-	FDR INTEREST	"XVIII"	4,83,31,780.00
-	LIBRARY EXPENDITURE	"VIII"	42,945.00	22,86,193.00	MISCELLANEOUS HEAD	"XIX"	7,60,603.00
-	OTHER SOCIETY-EXPENDITURE	"IX"	-	89,73,214.01	Other Add on Courses Income	"XX"	19,44,586.00
3,37,43,486.00	PF INTEREST EXPENDITURE	"X"	3,60,93,694.00	99,43,663.01	Other income Boys Hostel	"XXI"	1,25,35,452.01
52,65,893.36	BOYS HOSTEL EXPENSES	"XI"	92,67,688.14	-	Other income Girls Hostel	"XXII"	1,22,90,104.01
63,85,502.02	GIRLS HOSTEL EXPENSES	"XII"	91,79,036.05	-	EXCESS OF EXPENDITURE OVER INCOME		1,05,54,182.96
4,43,59,341.14	EXCESS OF INCOME OVER EXPENDITURE		-	-	TOTAL		66,03,63,084.92
54,17,96,240.74	TOTAL		66,03,63,084.92	54,17,96,240.74	TOTAL		66,03,63,084.92

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S.O.(A/Cs)

*[Signature]*  
Adm Officer

*[Signature]*  
Bursar

*[Signature]*  
Officiating Principal

*[Signature]*  
Treasurer

As per our separate report of even date attached

For JMG & ASSOCIATES  
(Chartered Accountants)  
Firm Regn. No. 006692N



M.No.0510281ACCCOCCANTANTS

Date : 28-06-2024

Place of signature : New Delhi

UDIN : 24091028BKGYBC4473

<b>DEEN DAYAL UPADHYAYA COLLEGE</b>			
<b>(UNIVERSITY OF DELHI)</b>			
<b>ANNEXURE AS REFERRED TO IN INCOME &amp; EXPENDITURE ACCOUNT FOR THE</b>			
<b>YEAR ENDING 31-03-2024</b>			
Amount (Rs.) as on 31.03.2023	EXPENDITURE		Amount (Rs.) as on 31.03.2024
	<b>SALARY HEAD: (Annexure-I)</b>		
39,49,29,136.00	RECURRING GRANT ACCOUNT	46,10,25,646.00	
	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		
<b>39,49,29,136.00</b>			<b>46,10,25,646.00</b>
	<b>OTHERS EXPENDITURE (Annexure-II)</b>		
4,38,01,594.12	RECURRING GRANT ACCOUNT	5,47,97,348.53	
3,540.00	NON-RECURRING GRANT ACCOUNT	3,540.00	
2,90,764.60	DBT ACCOUNT	79,19,206.00	
3,540.00	STUDENT SECURITY ACCOUNT	3,540.00	
88,24,947.50	COLLEGE STUDENTS WELFARE FUND A/C	6,91,52,052.20	
	PROVIDEND FUND ACCOUNT	3,540.00	
3,540.00	DDUC FEE ACCOUNT	3,540.00	
20,99,230.00	COLLEGE DEVELOPMENT FUND	84,19,641.00	
12,58,624.00	ADD ON COURSES ACCOUNT	12,00,980.00	
457.00	UGC ACCOUNT		
	BOYS' HOSTEL ACCOUNT		
	GIRLS' HOSTEL ACCOUNT		
<b>5,62,86,237.22</b>			<b>14,15,03,387.73</b>
	<b>FEE EXPENSES (Annexure-III)</b>		
	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		
	<b>ART &amp; CULTURE EXPENSES (Annexure-IV)</b>		
	RECURRING GRANT ACCOUNT		
	NON-RECURRING GRANT ACCOUNT		
	DBT ACCOUNT		
	STUDENT SECURITY ACCOUNT		
	COLLEGE STUDENTS WELFARE FUND A/C	5,37,132.00	
	PROVIDEND FUND ACCOUNT		
	DDUC FEE ACCOUNT		
	COLLEGE DEVELOPMENT FUND		
	ADD ON COURSES ACCOUNT		
	UGC ACCOUNT		
	BOYS' HOSTEL ACCOUNT		
	GIRLS' HOSTEL ACCOUNT		
			<b>5,37,132.00</b>

*Jalshree*

*Sanjay*



*Gagan*

*[Signature]*

*[Signature]*  
Treasurer

	<b>LABORATORY EXPENSES (Annexure-V)</b>		
	RECURRING GRANT ACCOUNT		
	NON-RECURRING GRANT ACCOUNT		
	DBT ACCOUNT		
	STUDENT SECURITY ACCOUNT		
	COLLEGE STUDENTS WELFARE FUND A/C	21,621.00	
	PROVIDEND FUND ACCOUNT		
	DDUC FEE ACCOUNT		
8,26,645.00	COLLEGE DEVELOPMENT FUND	19,19,399.00	
	ADD ON COURSES ACCOUNT		
	UGC ACCOUNT		
	BOYS' HOSTEL ACCOUNT		
	GIRLS' HOSTEL ACCOUNT		
<b>8,26,645.00</b>			<b>19,41,020.00</b>
	<b>OTHER MG/ADD ON A/C EXPENDITURE (Annexure-VI)</b>		
	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		
	<b>SUBJECT SOCIETY EXPENSES (Annexure-VII)</b>		
	RECURRING GRANT ACCOUNT		
	NON-RECURRING GRANT ACCOUNT		
	DBT ACCOUNT		
	STUDENT SECURITY ACCOUNT		
	COLLEGE STUDENTS WELFARE FUND A/C	7,72,536.00	
	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		
			<b>7,72,536.00</b>
	<b>LIBRARY EXPENDITURE (Annexure-VIII)</b>		
	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	42,945.00	
	ADD ON COURSES ACCOUNT		
	UGC ACCOUNT		
	BOYS' HOSTEL ACCOUNT		
	GIRLS' HOSTEL ACCOUNT		
			<b>42,945.00</b>

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Treasurer





	<b>OTHER SOCIETY A/C EXPENDITURE (Annexure-IX)</b>		
	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		
	<b>PF INTEREST EXPENDITURE (Annexure-X)</b>		
	RECURRING GRANT ACCOUNT		
	NON-RECURRING GRANT ACCOUNT		
	DBT ACCOUNT		
	STUDENT SECURITY ACCOUNT		
	COLLEGE STUDENTS WELFARE FUND A/C		
3,37,43,486.00	PROVIDEND FUND ACCOUNT	3,60,93,694.00	
	DDUC FEE ACCOUNT		
	COLLEGE DEVELOPMENT FUND		
	ADD ON COURSES ACCOUNT		
	UGC ACCOUNT		
	BOYS' HOSTEL ACCOUNT		
	GIRLS' HOSTEL ACCOUNT		
3,37,43,486.00			3,60,93,694.00
	<b>BOYS HOSTEL EXP. (Annexure-XI)</b>		
	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		
52,65,893.36	BOYS' HOSTEL ACCOUNT	92,67,688.14	
	GIRLS' HOSTEL ACCOUNT		
	Mess Expenses		
52,65,893.36			92,67,688.14
	<b>GIRLS HOSTEL EXPENSES: (Annexure-XII)</b>		
	<b>Annual Charges Expenses (Girls Hostel)</b>		
	<b>Other Girls Hostel Expenses:</b>		
	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		
63,85,502.02	BOYS' HOSTEL ACCOUNT	91,79,036.05	
63,85,502.02	GIRLS' HOSTEL ACCOUNT		91,79,036.05

*Johny* *Scotty*

*Aggarwal*

*Satish*  
Treasurer



INCOME		
	<b>SALARY HEAD: (Annexure-XIII)</b>	
39,37,00,943.90	RECURRING GRANT ACCOUNT	46,10,25,646.00
	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	
39,37,00,943.90		46,10,25,646.00
	<b>OTHER THAN SALARY HEAD: (Annexure-XIII-A)</b>	
4,42,38,432.09	RECURRING GRANT ACCOUNT	5,47,97,144.77
	NON-RECURRING GRANT ACCOUNT	46,657.00
2,99,987.00	DBT ACCOUNT	1,01,71,582.00
	STUDENT SECURITY ACCOUNT	
1,85,91,671.73	COLLEGE STUDENTS WELFARE FUND A/C	2,04,50,070.00
	PROVIDEND FUND ACCOUNT	
	DDUC FEE ACCOUNT	3,046.17
	COLLEGE DEVELOPMENT FUND	1,800.00
	ADD ON COURSES ACCOUNT	
	UGC ACCOUNT	
	BOYS' HOSTEL ACCOUNT	
	GIRLS' HOSTEL ACCOUNT	
6,31,30,090.82		8,54,70,299.94
	<b>GRANT IN AID (Annexure-XIV)</b>	
	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	
	<b>FEE INCOME (Annexure-XV)</b>	
	RECURRING GRANT ACCOUNT	
	NON-RECURRING GRANT ACCOUNT	
	DBT ACCOUNT	
	STUDENT SECURITY ACCOUNT	
	COLLEGE STUDENTS WELFARE FUND A/C	
	PROVIDEND FUND ACCOUNT	
	DDUC FEE ACCOUNT	
2,30,85,960.00	COLLEGE DEVELOPMENT FUND	2,26,38,000.00
	ADD ON COURSES ACCOUNT	
	UGC ACCOUNT	
	BOYS' HOSTEL ACCOUNT	
	GIRLS' HOSTEL ACCOUNT	
2,30,85,960.00		2,26,38,000.00

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Treasurer



