



INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of **Non Recurring Grant Account, Deen Dayal Upadhyaya College (University of Delhi), fully funded by GOVT. OF NCT OF DELHI**, which comprise the balance sheet at March 31st 2017, 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.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at 31st March 2017, 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 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 concern and using



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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

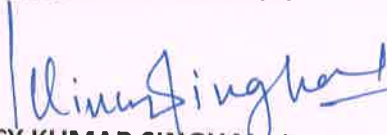
Our objectives are to obtain reasonable assurance whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that 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.

FOR PRINCY SINGHAL & CO

Chartered Accountants

Firm Registration No -025825N



CA PRINCY KUMAR SINGHAL, Partner

Membership No. 528659



PLACE: NEW DELHI

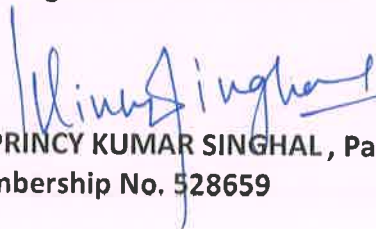
DATE: December 11, 2017

NON RECURRING ACCOUNT

NOTES TO ACCOUNTS

1. In the year 2016-17, 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.5,282,733/- and consequently there is reduction in Grant Capitalized Account.
2. Advance to NICSI
During the financial year 2013-14 college has given Rs. 24,81,498/- to NICSI as per their demand on account of purchase of computers hardware and peripheral. The bill for the above supply is still pending.
3. In the year 2016-17, college handed over Assets amounting to Rs. 486450.94/- (Depreciated value) to Ambedkar University Delhi, Karampura at the time of shifting the college to new campus.

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



CA PRINCY KUMAR SINGHAL, Partner
Membership No. 528659



PLACE: NEW DELHI
DATE: December 11, 2017

DEEN DAYAL UPADHYAYA COLLEGE
(UNIVERSITY OF DELHI)

BALANCE SHEET OF NON-RECURRING GRANT ACCOUNT
AS ON 31-03-2017

PREVIOUS YEAR (as on 31.03.16)	LIABILITIES	AMOUNT (as on 31.03.17)	PREVIOUS YEAR (as on 31.03.16)	ASSETS	AMOUNT (as on 31.03.17)
4,027,507.21	GRANT-IN-AID (CAPITALIZED)	7,985,923.27		FIXED ASSETS	
2,481,498.00	ADVANCES (Contra)		4,024,157.21	NON-RECURRING GRANT ASSETS (as per Annex-A)	7,985,923.27
	ADVANCE FOR COMPUTER(NICSI)	2,481,498.00		CURRENT ASSETS	
	(for Computer and Peripherals)		3,350.00	SECURITY FOR EQUIPMENTS (Gas cylinders)	
	UNUTILIZED GRANT IN AID			ADVANCE:	
2,509,535.00	GIA for Capital Assets (PLAN) as on 1.4.16	2638162.00	2,481,498.00	ADVANCE TO NICSI	2,481,498.00
	Add : GIA received during the year	Nil			
	Less : Exp.during the year	2493200.00			
128,627.00	Add : Other income during the year	473118.00			
67,626.00	GIA for Capital Assets(NON- PLAN) as on 1.4.06	67626.00			
	Add : GIA received during the year	8500000.00			
	Less : Exp.during the year	4494750.00			
	Grants-in-Aid (Sports)			BANK BALANCE	
3,271,056.00	Opening as on 1.4.16	3271056.00	5,976,844.00	SB A/C - WITH OBC	5,578,251.00
	Less : Exp.during the year	2743000.00			
	Other Liabilities:				
	Performance Guarantee	16,739.00			
	EMD	342,500.00			
12,485,849.21		16,045,672.27	12,485,849.21		16,045,672.27

D.Asstt.  S.O.(A/cs)

 Admt 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 : 11/12/2017
Place of signature : New Delhi.

DEEN DAYAL UPADHYAYA COLLEGE
(UNIVERSITY OF DELHI)

**INCOME & EXPENDITURE ACCOUNT OF NON RECURRING GRANT A/C
FOR THE YEAR ENDING 31-03-2017**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
		Interest on Saving Bank A/c	378,162.00
		Sale of E-waste/scrap	79,506.00
		Sale of Unserviceable items	12,100.00
		Security of Equipments Returned (Gas Cylinder)	3,350.00
EXCESS OF INCOME OVER EXPENDITURE	473,118.00		
TOTAL	473,118.00	TOTAL	473,118.00

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D. Asstt. S.O.(A/cs)

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S.O.(A/cs)

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Adm. Officer

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Bursar

[Signature]
Principal

[Signature]
Treasurer

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



[Signature]
CA Princy Kumar Singhal, Partner
M.No.528659
Date: 11/12/2017
Place of signature : New-Delhi

DEEN DAYAL UPADHYAYA COLLEGE
(UNIVERSITY OF DELHI)

RECEIPT & PAYMENT STATEMENT OF NON RECURRING GRANT A/C FOR THE YEAR ENDING 31-03-2017

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance - SB A/c DDUC			
G/A Capital Assets (Plan) as on 1.4.16	5,976,844.00	Botany Lab. Equipments	1,723,213.00
G/A Capital Assets (Non-Plan)	8,500,000.00	Chemistry Lab. Equipments	272,926.00
		Electronics Lab. Equipments	2,498,611.00
Interest on Saving Bank A/c	378,162.00	Physics Lab. Equipments	2,493,200.00
Sale of E-waste/scrap	79,506.00	Sports Equipments	2,743,000.00
Sale of Unserviceable items	12,100.00		9,730,950.00
Security of Equipments Returned (Gas Cylinder)	3,350.00		
Performance Guarantee	16,739.00		
EMD	342,500.00	Closing Balance - OBC A/c	5,578,251.00
TOTAL	15,309,201.00	TOTAL	15,309,201.00

non plan

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D.Asstt.

S.O.(A/cs)

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For PRINCY SINGHAL & CO.
(Chartered Accountants)
Firm Regn. No.025825N



[Signature]
CA Princy Kumar Singhal, Partner
M.No.528659
Date: 11/12/2017
Place of signature: New Delhi

[Signature]
Admin. Officer

[Signature]
Bursar

[Signature]
Principal

[Signature]
Treasurer

DEEN DAYAL UPADHYAYA COLLEGE
(UNIVERSITY OF DELHI)

Annexure-A

LIST OF ASSETS AS ON 31-3-2017 (NON-RECURRING GRANT) (Rounded off to nearest to Rupees)

S.NO.	PARTICULARS	BALANCE AS ON	Additional during	Handed over	DEPRECIATION	BALANCE AS ON
		01.04.2016	the year	AUD		31.03.2017
1	BOTANY LAB. EQUIPMENTS	46,859.60	1,723,213.00	309.05	707,506.00	1,062,257.55
2	BBS LAB EQUIPMENT	510,874.12	0.00	63,699.49	199,815.00	247,359.63
3	CHEMISTRY LAB.EQUIPMENTS	62,562.48	272,926.00	251.28	133,851.00	201,386.20
4	COMPUTER (UGC GRANT)	502.08	0.00	301.08	201.00	0.00
5	COMPUTER LAB EQUIP./FUR.(Commerce)	24,217.52	0.00	2,644.64	6,498.00	15,074.88
6	COMPUTER LAB EQUIP./FUR. (Science)	139,332.42	0.00	39,368.00	54,428.00	45,536.42
7	ELECTRONICS LAB EQUIPMENTS	1,672,544.76	2,498,611.00	16,668.24	1,339,235.00	2,815,252.52
8	ENGLISH DEPTT.	5,788.39	0.00	1,451.83	1,929.00	2,407.56
9	FURNITURE & FIXTURE	328,202.86	0.00	170,680.12	81,707.00	75,815.74
10	GARDEN EQUIPMENT	110.77	0.00	88.77	22.00	0.00
11	GENERATOR SET	71,140.90	0.00	71,140.90	0.00	0.00
12	LIBRARY BOOKS	2,348.37	0.00	1,174.37	0.00	1,174.00
13	LIBRARY EQUIPMENTS	13,833.92	0.00	7,398.36	3,684.00	2,751.56
14	MATHEMATICS - FURNITURE & EQUIPT.	749.63	0.00	195.88	269.00	284.75
15	OFFICE EQUIPMENTS	287,428.52	0.00	110,835.12	71,178.00	105,415.40
16	PHYSICS LAB. EQUIPMENTS	396,240.90	2,493,200.00	239.00	1,144,189.00	1,745,012.90
17	SPORTS EQUIPMENTS	423.62	2,743,000.00	4.81	1,371,711.00	1,371,707.81
18	VEHICLE	6,427.87	0.00	0.00	1,928.00	4,499.87
19	ZOOLOGY LAB EQUIPMENTS	454,568.48	0.00	0.00	164,582.00	289,986.48
	TOTAL:	4,024,157.21	9,730,950.00	486,450.94	5,282,733.00	7,985,923.27

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S.O.(A/cs)

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Admin. Officer

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Bursar

[Signature]
Principal

[Signature]
Treasurer

D.Asstt.

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



[Signature]
CA Princy Kumar Singhal, Partner
M.No.528659
Date: 11/12/2017
Place of signature : New Delhi

**DEEN DAYAL UPADHYAYA COLLEGE
(UNIVERSITY OF DELHI)**

**FORM GFR-19-A
(See Govt. of India's decision (1) below rule 150)**

**FORM OF UTILIZATION CERTIFICATION OF NON-RECURRING GRANTS-IN-AID
FOR THE YEAR 2016-2017**

S.No.	Letter No. & Date	Amount (in Rs.)	Remarks for expenditure & Balance Grants-in-Aid
GIA- Capital Asset (PLAN)			
1.	Unspent amount as on 01-04-2016	Rs. 26,38,162/-	Certified that a sum of Rs.31,11,280/- Grants-in-aid for Capital Assets (PLAN) sanctioned during the Year 2016-17 out of which Rs.24,93,200/- has been utilized during the year 2016-17, for the purpose it was sanctioned. A sum of Rs.6,18,080/- remained unutilized at the end of the financial year 2016-17 and will be adjusted towards the grant-in-aid payable during the current financial year, i.e. 2017-18.
2.	TOTAL-GIA	Rs.26,38,162/-	
	Add: Other income(interest)	Rs. 4,73,118/-	
3.	T O T A L	Rs. 31,11,280/-	
GIA - Capital Asset(NON- PLAN)			
1.	Unspent amount as on 01-04-2016	Rs. 67,626/-	Certified that a sum of Rs.85,67,626/- Grants-in-aid for Capital Assets (NON-PLAN) sanctioned during the Year 2016-17 out of which Rs.44,94,750/- has been utilized during the year 2016-17, for the purpose it was sanctioned. A sum of Rs.40,72,876/- remained unutilized at the end of the financial year 2016-17 and will be adjusted towards the grant-in-aid payable during the current financial year, i.e. 2017-18.
2.	Letter No.DHE-3(1)100%/ Non-Plan/GIA/2016-17/4236-42 Dt.26.10.2016.	Rs.45,00,000/-	
3.	Letter No. DHE-3(1)100%/ Non-Plan/GIA//2016-17/1199 Dt.15.3.2017.	Rs.40,00,000/-	
	TOTAL	Rs.85,67,626/-	

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KINDS OF CHECKS EXERCISED

The Expenditure Register has been checked to verify the utilization of grant-in-aid.

"CERTIFIED AS PER BOOKS OF ACCOUNTS PRODUCED
AND EXPLANATIONS GIVEN TO US"
For PRINCY SINGHAL & CO.
CHARTERED ACCOUNTANTS
Firm Regn.No.025825N

New Delhi
Dt. 11/12/2017

Princy Singhal
Princy Kumar Singhal
M No.528659
Partner



**DEEN DAYAL UPADHYAYA COLLEGE
(UNIVERSITY OF DELHI)**

**FORM GFR-19-A
(See Govt. of India's decision (1) below rule 150)**

**FORM OF UTILIZATION CERTIFICATION OF GRANTS-IN-AID
FOR PROMOTION OF SPORTS FACILITIES FOR THE YEAR 2016-2017**

S.No.	Letter No. & Date	Amount (in Rs.)	Remarks for expenditure & Balance Grants-in-Aid
	<u>GIA - for Promotion of Sports Facilities</u>		
1.	Unspent amount as on 01-04-2016	Rs.32,71,056/-	Certified that a sum of Rs.32,71,056/- Grants-in-aid for Promotion of Sports Facilities sanctioned during the Year 2016-17 out of which Rs.27,43,000/- has been utilized during the year 2016-17, for the purpose it was sanctioned. A sum of Rs.5,28,056/- remained unutilized at the end of the financial year 2015-16 and will be adjusted towards the grant-in-aid payable during the current financial year, i.e. 2016-17.
	TOTAL	<u>Rs. 32,71,056/-</u>	

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KINDS OF CHECKS EXERCISED

The Expenditure Register has been checked to verify the utilization of grant-in-aid.

**“CERTIFIED AS PER BOOKS OF ACCOUNTS PRODUCED
AND EXPLANATIONS GIVEN TO US”
For PRINCY SINGHAL & CO.
CHARTERED ACCOUNTANTS
Firm Regn.No.025825N**

New Delhi
Dt. 11/12/2017



Princy Singhal
C.A. Princy Kumari Singhal
M No.528659
Partner