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

Opinion

We have audited the financial statements of the **Recurring Grant Account, Deen Dayal Upadhyaya College (University of Delhi),** which comprise the balance sheet of March 31st, 2023, 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 of 31st 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).

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.

JMG & ASSOCIATES * CHARTERED ACCOUNTANTS *

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 JMG & Associates
Chartered Accountants
Firm Registration No – 009062N

JMG & ASSOCIATES * CHARTERED ACCOUNTANTS

CA N.K Jindal
Partner
Membership No. 091028

PLACE: NEW DELHI
DATE: 12/07/2023
UDIN: 23091028BGRMSQ4475

RECURRING GRANT ACCOUNT

ACCOUNTING POLICIES & NOTES ACCOMPANYING THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2023:

1) Basis for Accounting

a) The Income and Expenditure for the F.Y 2022-23 are prepared on the cash basis of accounting instead of an accrual basis.

b) Fees from students/colleges and interest on saving banks accounts are accounted for on a cash basis.

c) Government grants are accounted for on a realization basis.

2) Fixed Assets

a) In the F.Y 2022-23, Library books of Rs.4,36,634/- were purchased

b) All fixed assets are valued at cost less depreciation.

3) Depreciation

In the F.Y 2022-23, 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.10,68,884/-
Library Books (OO/UGC FUND)	Rs 32/-

4) Administrative Approval

a) Administrative & Financial approval of contract pertaining to security/sanitation pending with Delhi Government. The college is advised to follow on up the matter with Delhi Government.

5) Stale Cheques

a) The Stale cheque payable 2018-19 of Rs. 1,240/- 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.

JMG & ASSOCIATES * NEW DELHI * CHARTERED ACCOUNTANTS

6) <u>TDS Demand</u>

a) There is an outstanding TDS demand assessed by the IT portal of Rs 6,160/-pertaining to previous financial years which seems due to mismatch of challans and deductee details in filing the TDS returns for which necessary steps need to be taken.

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

FOR JMG & Associates
Chartered Accountants
Firm Registration No – 009062N

CA N.K Jindal
Partner
Membership No. 091028

PLACE: NEW DELHI
DATE: 12/07/2023

DEEN DAYAL UPADHYAYA COLLEGE

(UNIVERSITY OF DELHI)

BALANCE SHEET OF RECURRING GRANT ACCOUNT AS ON 31-03-2023

Previous Year as on 31.03.2022	Liabilities		Amount (Rs.) as on 31.03.2023	Previous Year as on 31.03.2022	Assets		Amount (Rs.) as on 31.03.2023
	Capital Account				**Fixed Assets**		
1,281,600.00	ADVANCES	53,408.00		632,250.00	LIBRARY BOOKS	632,250.00	
	Advance Security - IGL (PNG-4100002191)	6,554.00			ADD; DURING THE YEAR	436,634.00	
632,250.00	LIBRARY FUND	534,442.00			LESS; DEPRECIATION	534,442.00	**534,442.00**
32.00	LIBRARY FUND (O/O UGC PROJECT)	16.00		32.00	LIBRARY BOOKS (O/O UGC FUND)		**16.00**
923.00	Unutilised - GIA (REPAIR & MAINT.)	923.00		-	Security - IGL (PNG-4100002191)		**6,554.00**
24,080.00	Unutilized - GIA Conference Workshop	24,080.00		-	FDR with PNB		54,403.00
453.90	Unutilized -GIA SALARY (Annexure-A)	(0.10)			**Current Assets**		
-	Unutilized - GIA Other Than Salary (Annexure-A)	203.97	**619,626.87**	726,859.43	Bank Accounts PNB	1,796.87	
				21,600.00	CAR ADVANCE (PROF.ANURAG MISHRA)	11,700.00	
	Loans (Liability) Annexure-B			1,260,000.00	ADVANCE TO ILBS HOSPITAL	41,708.00	
17,420.00	STALE CHEQUE-2018-19	-		1,106,535.00	TO BE RECD.FROM D.U.(ANNUAL CHARGES)	764,715.00	
57,673.00	STALE CHEQUE-2019-20	-		276,365.00	TO BE RECD.FROM ICCR (ANNUAL CHARGES)	259,530.00	
28,470.00	STALE CHEQUE-2020-21	28,470.00		-	GIS paid for staff	53,400.00	
64,950.00	STALE CHEQUE-2021-22	70,702.00		27,000.00	RECEIVABLE FROM PNB	5,400.00	
-	STALE CHEQUE-2022-23	53,170.00	**152,342.00**	69.47	PNG CHARGES RECEIVABLE -CANTEEN	-	**1,138,249.87**
1,942,859.00	**Current Liabilities (Annexure C)**	961,696.00	**961,696.00**				
Rs. 4,050,710.90			**Rs. 1,733,664.87**	**Rs. 4,050,710.90**			**Rs. 1,733,664.87**

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

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 : 13/07/2023
Place of signature : New Delhi

DEEN DAYAL UPADHYAYA COLLEGE

(UNIVERSITY OF DELHI)

RECEIPT AND PAYMENT STATEMENT OF MAINTAINANCE GRANT ACCOUNT FOR THE YEAR ENDING 31-3-2023

Previous year as on 31.03.22	Receipts	AMOUNT(Rs.) AS ON 31.03.23	Previous year as on 31.03.22	Payments	AMOUNT(Rs.) AS ON 31.03.23
7,612,476.98	**Opening Balance (PNB)**	**726,859.43**	75,000.00	ADVANCE TO HARI KUMAR S	55,000.00
1,603,771.00	STALE CHEQUE 2021-22	109,038.00	-	ADVANCE TO SIKANDER AGGARWAL	10,000.00
-	STALE CHEQUE 2022-23	1,649,322.00	36500	ADVANCE TO P.S.RAWAT	-
5,800.00	GROUP INSURANCE SCHEME	666,036.00	23900	ADVANCE TO ABHIJEET SINHA	-
369,857.00	NPS EMPLOYEES SUBS.	-	-	ADVANCE TO PREM SINGH RAWAT	-
517,794.00	NPS EMPLOYER`S CONT.	-	-	ADVANCE TO RATNA	-
4,000.00	LIBRARY BOOK BINDING SECURITY	-	-	ADVANCE TO SANDEEP MAGO	5,000.00
18,760.00	ANNUAL CHARGES	-	1,260,000.00	ADVANCE TO ILBS HOSPITAL	-
47,511.00	ADVANCE TO HARI KUMAR S	29,592.00	18,760.00	ANNUAL CHARGES	-
1,324.00	ADVANCE TO P.S.RAWAT	-	2,259,990.00	DDUC THRIFT & CREDIT SOCIETY	2,467,916.00
-	ADVANCE TO SANDEEP MAGO	1,263.00	-	DST-PAC MEETING	95,726.00
-	ADVANCE TO SIKANDER AGGARWAL	5,294.00	420.00	DUC SC/ST EMPLOYEE	420.00
-	IMPREST TO ASHWANI THAKUR	186.00	5,270.00	DUCKU	5,080.00
-	IMPREST TO PRIYA GOEL	2,000.00	480.00	DUCLEA	480.00
112.00	IMPREST TO DEEPAK JAIN	-	1,135.00	DUCLSA	1,090.00
160.00	IMPREST TO POONAM KASTURI	-	38,900.00	DUTWF	34,650.00
568.00	IMPREST TO SANDEEP MAGO	4,159.00	-	FDR WITH PNB	54,403.00
-	IMPREST TO SUJATA KHATRI	2,000.00	1,805.00	FEE CONCESSION	-
278,960.00	PROPERTY TAX	266,562.00	-	GROSS FEE	1,805.00
453,985.00	TO BE RECD.FROM D.U.(ANNUAL CHARGES)	1,180,735.00	-	GIA MERITORIOUS AWARD	120,000.00
16,335.00	TO BE RECD.FROM ICCR	16,835.00	852,000.00	GROUP INSURANCE SCHEME	1,516,036.00
70,000.00	ATM RENT	188,000.00	5,000.00	IMPREST TO ASHWANI THAKUR	5,000.00
10,000.00	AUDITORIUM / CANOPY RENT	293,000.00	-	IMPREST TO ANURAG MISHRA	2,000.00
933,424.00	ELECTRICITY RECEIPTS	2,105,057.00	2,000.00	IMPREST TO CHARU KALRA	-
50.00	FEE- I CARD	350.00	2,000.00	IMPREST TO DEEPAK JAIN	-
80,000.00	GIA MERITORIOUS AWARD	40,000.00	2,000.00	IMPREST TO RENU SOLANKI	-
450,106.00	GIA FOR RESEARCH PROJECT	1,489,011.00	12,000.00	IMPREST TO SANDEEP MAGO	-
370,000,000.00	GIA FOR SALARY	389,999,546.00	2,000.00	IMPREST TO POONAM KASTURI	-
17,253,000.00	GIA OTHER THAN SALARY	30,000,000.00	2,000.00	IMPREST TO SUJATA KHATRI	2,000.00
7,864,425.00	GROSS FEE	8,645,570.00	-	IMPREST TO ABHIJEET SINHA	2,000.00
1,800.00	GSTR-3	77,940.00	-	IMPREST TO PRIYA GOEL	2,000.00

JMG & ASSOCIATES * NEW DELHI * CHARTERED ACCOUNTANTS

RECEIPT AND PAYMENT STATEMENT OF MAINTAINANCE GRANT ACCOUNT FOR THE YEAR ENDING 31-3-2023

Previous year as on 31.03.22	Receipts	AMOUNT(Rs.) AS ON 31.03.23	Previous year as on 31.03.22	Payments	AMOUNT(Rs.) AS ON 31.03.23
-	GSTR-7	5,400.00	-	IMPREST TO REETA KUMARI	2,000.00
-	TO BE REFUNDED TO RONIT ENTERPRISES	23,008.33	-	IMPREST TO SANDEE MAGO	12,000.00
168,230.00	INTEREST ON SAVING BANK A/C	120,245.00	-	IMPREST TO NUPUR VERMA	2,000.00
568,170.00	INTEREST ON SWEEP A/C	377,299.00	479,342.00	LIBRARY BOOKS	436,634.00
11,460.00	INTEREST ON TDS	-	435,927.00	LIFE INSURANCE CORPORATION	324,004.00
60,017.25	LIBRARY FINE	84,103.00	11,460.00	INTEREST ON TDS	-
27,500.00	LICENCE FEE	52,917.00	4,760,566.00	NPS EMPLOYEES SUBS.	4,918,666.00
49,300.00	MISC.INCOME	87,592.56	6,646,164.00	NPS EMPLOYER`S CONT.	6,886,117.00
1,196.47	PNG CHARGES RECEIVABLE (CANTEEN)	69.67	45,711,100.00	PROVIDENT FUND A/C	36,146,248.00
1,323.53	PNG CHARGES -CANTEEN	182,832.00	314,100.00	STAFF ASSOCIATION (TEACHING STAFF)	499,200.00
591,034.00	RECEIVABLE FROM BOYS HOSTEL	-	1,538,821.00	STALE CHEQUE 2021-22	103,286.00
591,961.00	RECEIVABLE FROM GIRLS HOSTEL	-	-	STALE CHEQUE 2022-23	1,596,152.00
10,000.00	RECEIVABLE FROM PNB	-	1,118,012.00	TDS OTHER THAN SALARY	925,392.00
-	CSIR- JUNIOR FELLOWSHIP	19,342.00	263,700.00	TDS TO BE DEPOSITED	-
349,300.00	WATER RECEIPTS	985,142.00	16,200.00	TO BE PAID TO STAFF	3,970,000.00
72,700.00	TDS TO BE DEPOSITED	-	3,722,637.00	TO BE PAID TO STAFF FOR MAY-2021	-
24,737.00	TDS ON SALARY	120,440.00	-	TO BE REFUNDED TO RONIT ENTERPRISES	23,008.00
-	BANK CHARGES	176.23	61,400.00	WELFARE FUND (NON-TEACHING)	101,600.00
-	SALARY GUEST TEACHERS	36,000.00	49,800.00	WUS HEALTH CENTRE	36,150.00
-	SECURITY-VIVEK TRAVELS	11,352.00	33,756.00	ADVERTISEMENT EXPENSES	-
-	WUS HEALTH CENTRE	53,950.00	6,000.00	AUDIT FEE	3,240.00
			3,693.80	BANK CHARGES	741.35
			231,043.00	CONTINGENCY	157,254.00
			158,028.00	CONVEYANCE EXP.	108,608.00
			-	CONTIGENCY-PRINCIPAL OFFICE	9,554.00
			-	COURT RECOVERY	22,689.00
			12,099,530.00	ELECTRICITY EXPENSES	22,106,617.00
			27,161.00	ENCASHMENT OF E.L.	4,887,567.00
			24,025.00	FREE SHIP TO STUDENTS	7,220.00
			1,800.00	GSTR-3	77,940.00
			244,944.00	GSTR-7 (TDS ON GST)	214,751.00
			415,375.00	HIRING OF VEHICLE	509,894.00
			836,000.00	HONORARIUM/SITTING FEE	290,000.00
			434.00	LAB EXP CHEMISTRY	9,146.00

JMG & ASSOCIATES * CHARTERED ACCOUNTANTS * DELHI

Aggarwal

RECEIPT AND PAYMENT STATEMENT OF MAINTAINANCE GRANT ACCOUNT FOR THE YEAR ENDING 31-3-2023

Previous year as on 31.03.22	Receipts	AMOUNT(Rs.) AS ON 31.03.23	Previous year as on 31.03.22	Payments	AMOUNT(Rs.) AS ON 31.03.23
			9,424.00	LAB EXP- COMPUTER	-
			2,340.00	LAB EXP-ELECTRONICS	7,560.00
			704.00	LAB.EXP-BOTANY	19,940.00
			4,480.00	LAB.EXP-PHYSICS	19,365.00
			3,161.00	LAB.EXP-ZOOLOGY	5,360.00
			63,540.00	LEGAL	19,700.00
			85,593.00	LIBRARY CONTIGENCY	43,465.00
			-	LIBRARY NEWSPAPER/MAGAZINE	29,348.00
			-	LIBRARY PERIODICALS	68,700.00
			143,066.00	LTC/HTC EXP.	1,157,634.00
			66,704.00	MAINT.OF EQUIPMENT.	46,901.00
			46,740.00	MAINT.OF GARDEN	7,350.00
			24,600.00	MAINT.OF RESIDENTAL FLATS	-
			1,948,346.00	PENSION NON-TEACHING	1,797,430.00
			5,538,179.00	PENSION TEACHING STAFF	6,467,294.00
			6,242.00	POSTAGE EXP.	7,692.00
			73,593.00	PRINTING A/C	211,850.00
			3,942,866.00	PROPERTY TAX	3,767,628.00
			7,194,308.00	PVT.CONT.FOR SANITATION	6,325,284.00
			5,453,250.00	PVT.CONT.FOR SECURITY	5,330,442.00
			1,242,000.00	REIMB.OF CHILD EDU ALLOW.	1,566,000.00
			6,016,853.00	REIMB.OF MEDICAL EXP.	6,523,248.00
			25,092.00	REIMBURSEMENT OF NEWSPAPER EXP.	-
			-	RETIREMENT GRATUITY/BENEFIT	7,736,502.00
			36,798,697.00	SALARY NON-TEACHING STAFF	41,366,581.00
			184,693,058.00	SALARY TEACHING STAFF	188,985,606.00
			-	SALARY TEACHING -GUEST TEACHERS	6,211,050.00
			-	SECURITY- IGL (PNG-4100002191)	6,554.00
			1,139,136.00	SOLAR ENERGY CHARGES	908,106.00
			2,440,504.00	SPECIAL CASH PACKAGE LTC	-
			169,620.00	STATIONERY EXP.	178,828.00
			60,483,971.00	TDS ON SALARY	66,243,798.00
			-	TDS ON SALARY 2021-22	145,122.00
			90,871.00	TELEPHONE EXP.	42,067.00

JMG & ASSOCIATES CHARTERED ACCOUNTANTS

RECEIPT AND PAYMENT STATEMENT OF MAINTAINANCE GRANT ACCOUNT FOR THE YEAR ENDING 31-3-2023

Previous year as on 31.03.22	Receipts	AMOUNT(Rs.) AS ON 31.03.23	Previous year as on 31.03.22	Payments	AMOUNT(Rs.) AS ON 31.03.23
			4,670,261.00	WATER EXPENSES	3,076,451.00
			70,602.00	GIA TRAVEL GRANT TO TEACHER	-
			450,106.00	GIA FOR RESEARCH PROJECT	1,489,011.00
			1,393.00	PNG CHARGES	182,832.00
			23,698.00	PAYABLE TO A J BOOKS	-
			15,262.00	PAYABLE TO BOOK AGE DISTRIBUTORS	-
			220,228.00	PAYABLE TO BRIJWASI BOOK DISTRIBUTORS	-
			244,600.00	PAYABLE TO DELHI JAL BOARD	-
			654,028.00	PAYABLE TO MIRAZ SECURITAS	-
			12,585.00	PAYABLE TO MTNL DELHI	-
			669,961.00	PAYALBLE TO RULEX SECURITY GROUP P LTD	-
			256,464.00	PAYABLE TO SAI GLOBAL INDIA BOOKS	-
			46,060.00	PAYABLE TO VIVEK TRAVELS	-
			532,440.00	PROVISION FOR FEE CONCESSION	889,865.00
			1,973.00	ELECTRICTY RECEIPT REFUNDED TO ROHIT.P	-
			5,511.00	REFUND OF FEES	3,579.00
					439,656,427.35
			726,859.43	**Closing Balance**	**1,796.87**
410,121,148.23	**Total**	**439,658,224.22**	**410,121,148.23**	**Total**	**439,658,224.22**

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

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 : 12/07/2023
Place of signature : New Delhi

DEEN DAYAL UPADHYAYA COLLEGE

(UNIVERSITY OF DELHI)

INCOME & EXPENDITURE ACCOUNTS (RECURRING GRANT)
FOR THE YEAR ENDING 31-03-2023

(Amount in rupees)

Previous year as on 31.03.22	EXPENDITURE	AMOUNT(Rs.) AS ON 31.03.23	Previous year as on 31.03.22	INCOME	AMOUNT(Rs.) AS ON 31.03.23
	SALARY HEAD:			**SALARY HEAD:**	
51,358,330.00	SALARY NON-TEACHING STAFF	58,009,224.00	370,000,000.00	GIA FOR SALARY	389,999,999.90
295,204,592.00	SALARY TEACHING STAFF	297,561,954.00	110,079.00	SALARY RECOVERY-NON TEACHING	305,297.00
-	SALARY GUEST TEACHERS	6,861,500.00	245,530.00	SALARY RECOVERY-TEACHING	3,245,710.00
1,948,346.00	PENSION NON-TEACHING	1,797,430.00	204,477.00	LICENCE FEE	149,937.00
6,106,011.00	PENSION TEACHING STAFF	7,590,900.00			
1,242,000.00	REIMB.OF CHILD EDU ALLOW.	1,566,000.00	-	**Other than Salary Heads:**	
6,286,994.00	REIMB.OF MEDICAL EXP.	7,760,425.00	23,000,676.45	GIA OTHER THAN SALARY	30,000,000.00
25,092.00	REIMBURSEMENT OF NEWSPAPER EXP.	-	168,230.00	INTEREST ON SAVING BANK A/C	119,843.00
-	RETIREMENT GRATUITY/BENEFIT	7,736,502.00	568,170.00	INTEREST ON SWEEP A/C	377,299.00
27,161.00	ENCASHMENT OF E.L.	4,887,567.00	34,225.00	FINE/PENALTY	240,400.00
2,440,504.00	SPECIAL CASH PACKAGE LTC	-	70,000.00	ATM RENT	188,000.00
151,508.00	LTC/HTC EXP.	1,157,634.00	10,000.00	AUDITORIUM RENT	293,000.00
	Other than Salary Heads:		944,026.00	ELECTRICITY RECEIPTS	2,267,081.00
33,756.00	ADVERTISEMENT	-	620,200.00	FEE - WATER & ELECTRICITY	710,750.00
6,000.00	AUDIT FEE	3,540.00	186,060.00	FEE- CLASS TEST	60.00
3,693.80	BANK CHARGES	565.12	3,075,000.00	FEE- COURSE	3,135,000.00
300,140.00	CONTIGENCY A/C	204,284.00	228,230.00	FEE- FOREIGN STUDENTS	668,520.00
-	CONTINGENCY PRINCIPAL OFFICE	11,554.00	248,080.00	FEE- GARDEN	80.00
167,528.00	CONVEYANCE EXP.	112,638.00	78,975.00	FEE- I CARD	400.00
12,099,530.00	ELECTRICITY EXPENSES	22,106,617.00	124,040.00	FEE- LABORATORY	40.00
40,365.00	FEE WRITTEN OFF	-	2,479,200.00	FEE- LIBRARY & READING ROOM FEE	800.00
1,805.00	FEE CONCESSION	-	372,120.00	FEE- MAGAZINE	120.00
24,025.00	FREE SHIP TO STUDENTS	7,220.00	15,900.00	FEE-ADMISSION	20.00
423,852.00	HIRING OF VEHICLE	520,300.00	446,544.00	FEE-TUITION	512,460.00
845,000.00	HONORARIUM/SITTING FEE	290,000.00	-	FEE-CREATION & MAINT.OF BUILDING &	284,220.00
434.00	LAB EXP CHEMISTRY	9,146.00	-	FEE-UPGRAD. OPER & MAINT. OF LAB	142,110.00
11,424.00	LAB EXP- COMPUTER	-	-	FEE-UPGRAD.OPER & MAINT OF LIBRAF	2,842,200.00
4,180.00	LAB EXP-ELECTRONICS	9,560.00	60,017.25	LIBRARY FINE	84,103.00
2,704.00	LAB.EXP-BOTANY	21,940.00	367,513.00	WATER RECEIPTS	1,002,142.00
6,368.00	LAB.EXP-PHYSICS	21,365.00	49,300.00	MISC.INCOME	1,369,784.09
5,161.00	LAB.EXP-ZOOLOGY	5,360.00			
70,600.00	LEGAL CHARGES	19,700.00			

INCOME & EXPENDITURE ACCOUNTS (RECURRING GRANT)
FOR THE YEAR ENDING 31-03-2023

(Amount in rupees)

Previous year as on 31.03.22	EXPENDITURE	AMOUNT(Rs.) AS ON 31.03.23	Previous year as on 31.03.22	INCOME	AMOUNT(Rs.) AS ON 31.03.23
85,593.00	LIBRARY CONTIGENCY	43,465.00			
-	LIBRARY NEWSPAPER/MAGAZINE	29,348.00			
-	LIBRARY PERIODICALS	68,700.00			
24,600.00	MAINT. OF RESIDENTIAL FALTS	-			
66,704.00	MAINT.OF EQUIPMENT.	46,901.00			
70,640.00	MAINT.OF GARDEN	9,350.00			
7,742.00	POSTAGE EXP.	7,692.00			
73,593.00	PRINTING A/C	211,850.00			
3,663,906.00	PROPERTY TAX	3,501,066.00			
7,446,736.00	PVT.CONT.FOR SANITATION	6,547,910.00			
5,644,022.00	PVT.CONT.FOR SECURITY	5,786,071.00			
1,139,136.00	SOLAR ENERGY CHARGES	908,106.00			
169,620.00	STATIONERY EXP.	178,828.00			
90,871.00	TELEPHONE EXP.	42,067.00			
4,670,261.00	WATER EXPENSES	3,076,451.00			
5,511.00	REFUND OF FEE	-			
401,996,038.80		438,730,730.12			
1,710,553.90	**Excess of income over expenditure**		-	**Excess of expenditure over income**	791,354.13
403,706,592.70	**Total**	**438,730,730.12**	**403,706,592.70**	**Total**	**438,730,730.12**

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

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 : 19/07/2023
Place of signature : New Delhi

DEEN DAYAL UPADHYAYA COLLEGE
Annex-A

(UNIVERSITY OF DELHI)

STATEMENT OF RECURRING GRANTS IN AID FOR THE YEAR ENDING 31.03.2023

Amount in rupees)

Particulars	Amount	Total Amount	Balance GIA
GIA FOR SALARY :			
Unutilized Grant in Aid as on 1-4-2022(open.balance):			
Cash at Bank	453.90		
Grant Received during the year 2022-23	389,999,546.00	389,999,999.90	
Add Receipts during the year:			
Recovery of Car Advances	9,900.00		
Other income (including Recovery of salary)	3,700,944.00		
Adjustment of advance to ILBS Hospital	1,218,292.00	4,929,136.00	
Less:Payments during the year:			
Salary & Allowances		394,929,136.00	
Closing balance of GIA for Salary			**-0.10**

GIA FOR OTHER THAN SALARY:			
Unutilized Grant in Aid as on 1-4-2022 (open.balance)			
Cash at Bank	0.00		
Grant Received during the year 2022-23	30,000,000.00	30,000,000.00	
Add Receipts during the year:			
Recovery / Settlement of Advances	0.00		
Fee & other Misc.Receipts	14,238,432.09	14,238,432.09	
Less: Payments other than salary during the year	43,801,594.12		
Less: Library books purchased during the year	436,634.00		
Less: Security -IGL (pn-4100002191)		44,238,228.12	
Balance GIA for other than salary			**203.97**
Closing balance in Recurring Grant A/c			**203.87**

D.A. **S.O.(A/cs)** **Admin.Officer** **Bursar** **Officiating Principal**

JMG & ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI

Annex-B

DEEN DAYAL UPADHYAYA COLLEGE

(UNIVERSITY OF DELHI)

DETAILS OF STALE CHEQUES PAYABLE OF M.G. ACCOUNT AS ON 31.03.2023

(Amount in ruppes)

S.No.	Date	Cheque No.	Particulars	Amount	Total Amount
STALE CHEQUES PAYABLE 2020-2021					
1	13.04.2020	143835 dt 13.04.2020	DUTWF	3150.00	
2	17.04.2020	143963 dt 17.04.2020	DUTWF	3150.00	
3	15.06.2020	143996	DUTWF	3150.00	
4	16.11.2020	144152	DINESH SINGH	270.00	
5	31.1.2021	-	DUTWF SUBS. MAY-SEPT. 2020	18750.00	28470.00
STALE CHEQUES PAYABLE 2021-22					
1	06.04.2021		DUTWF (3150 + 3100 + 3150 +	12750.00	
2	31.11.2021	633921 dt.23.11.2021	20ENG0643MS. SHIKHA	1305.00	
3	31.11.2021	633921 dt.23.11.2021	20BAP9592 KOYAL	1305.00	
4	31.11.2021	633921 dt.23.11.2021	20BAP9602REETU	1305.00	
5	31.11.2021	633921 dt.23.11.2021	20COM1544 DEEPANSHI GOYAL	1305.00	
6	31.11.2021	633921 dt.23.11.2021	20COM1684NIKITA GUPTA	1305.00	
7	31.11.2021	633921 dt.23.11.2021	20COM1888SURAJ KUMAR	1305.00	
8	31.11.2021	633921 dt.23.11.2021	20HCH8621SHISHRAM DHAKA	1305.00	
9	31.11.2021	633921 dt.23.11.2021	20HEL2122MEER SAMAD KHAN	1305.00	
10	31.11.2021	633921 dt.23.11.2021	20HMT3119 ASHUTOSH KUMAR	1305.00	
11	31.11.2021	633921 dt.23.11.2021	20HPH2630PRINCE KUMAR CHOBI	1305.00	
12	31.11.2021	633921 dt.23.11.2021	20HZL7116 KHUSHI PATEL	1305.00	
13	31.11.2021	633921 dt.23.11.2021	20LFS7748ANURADHA	1305.00	
14	31.11.2021	633921 dt.23.11.2021	20PCS5127SALONI RAJ	1305.00	
15	31.11.2021	633921 dt.23.11.2021	19COM8185LAKHI MEENA	1305.00	
16	31.11.2021	633921 dt.23.11.2021	19HMT3027DISHA	1305.00	
17	31.11.2021	633921 dt.23.11.2021	19HMT3042PREMRAJ MEENA	1305.00	
18	31.11.2021	633921 dt.23.11.2021	19HMT3047MONU SANKHLA	1305.00	
19	31.11.2021	633921 dt.23.11.2021	19HMT3048NEHA MEENA	1305.00	
20	31.11.2021	633921 dt.23.11.2021	19LFS7606ARVIND (SELF)	1305.00	
21	31.11.2021	633921 dt.23.11.2021	19PCS5040 ANKIT BHAMU	1305.00	
22	31.11.2021	633921 dt.23.11.2021	18ENG0931FULJADI KHATOON	1305.00	
23	31.11.2021	633921 dt.23.11.2021	18COM1016AMAN SAH	1305.00	
24	31.11.2021	633921 dt.23.11.2021	18HBT6829SHRIKANT TYAGI	1305.00	
25	31.11.2021	633921 dt.23.11.2021	18HCS4516RAJESH SONI	1305.00	
26	31.11.2021	633921 dt.23.11.2021	18HMT3370SAHIL ROKANA	1305.00	
27	31.11.2021	633921 dt.23.11.2021	18HPH3050MISS. REKHA	1305.00	
28	02.12.2021	633920, dt. 23.11.2021	20ENG0661SANJU	1305.00	
29	02.12.2021	633920, dt. 23.11.2021	20BAP9443MONIKA	1305.00	
30	02.12.2021	633920, dt. 23.11.2021	20BAP9422SONI	1305.00	
31	02.12.2021	633920, dt. 23.11.2021	20COM1682NIDHI DEVI	1305.00	
32	02.12.2021	633920, dt. 23.11.2021	20HMT3205YASHPAL	1305.00	
33	02.12.2021	633920, dt. 23.11.2021	20MTS5719NEHA	1305.00	
34	02.12.2021	633920, dt. 23.11.2021	20PCS5113KISHAN KUMAR	1305.00	
35	02.12.2021	633920, dt. 23.11.2021	20PCS5143SITA RAM ROY	1305.00	
36	02.12.2021	633920, dt. 23.11.2021	19BAP9041PRADEEP SINGH	1305.00	
37	02.12.2021	633920, dt. 23.11.2021	19BAP9027SAHID HUSSAIN	1305.00	
38	02.12.2021	633920, dt. 23.11.2021	19COM8313RENU	1305.00	

DETAILS OF STALE CHEQUES PAYABLE OF M.G. ACCOUNT AS ON 31.03.2023

(Amount in ruppes)

S.No.	Date	Cheque No.	Particulars	Amount	Total Amount
39	02.12.2021	633920, dt. 23.11.2021	19HCH8522MANISHA	1305.00	
40	02.12.2021	633920, dt. 23.11.2021	18COM1027 ATISHAY JAIN	1305.00	
41	02.12.2021	633920, dt. 23.11.2021	18PCS5425SACHIN CHAUDHARY	1305.00	
42	31.03.2022	934769, Dt. 31.03.2022	Manohar Publishers and Distributors	5752.00	70702.00
STALE CHEQUES PAYABLE 2022-23					
1	04.06.2022	300275 Dt. 19.05.2022	Shashi Bhushan Babbar	3000.00	
2	07.10.2022	388222, Dt.28.09.2022	Rajender Chahel	3240.00	
3	08.12.2022	258882, Dt.15.11.2022	PREETY21ENG0655	1805.00	
4		258882, Dt.15.11.2022	SUMIT 21COM1897	1805.00	
5		258882, Dt.15.11.2022	MUSKAAN BANSAL20COM1725	1805.00	
6		258882, Dt.15.11.2022	ASHUTOSH GUPTA19COM8372	1805.00	
7	08.12.2022	258883, Dt.15.11.2022	PRITI21BAP9547	1805.00	
8		258883, Dt.15.11.2022	RAHUL21BAP9552	1805.00	
9	08.12.2022	258884, Dt.15.11.2022	RAMLAL 21LFS7719	1805.00	
10		258884, Dt.15.11.2022	KHUSHBOO 21PCS5119	1805.00	
11		258884, Dt.15.11.2022	RAJKUMAR YADAV 20MTS5723	1805.00	
12		258884, Dt.15.11.2022	MANISH KUMAR 19PHS6017	1805.00	
13	08.12.2022	258885, Dt.15.11.2022	HARSHITA SYUNARY 21HCS4141	1805.00	
14		258885, Dt.15.11.2022	RAJ RAUNAK KUMAR 20HCS4148	1805.00	
15		258885, Dt.15.11.2022	JATIN SINGH 20HEL2156	1805.00	
16		258885, Dt.15.11.2022	DEEPIKA KUMARI DWIVEDI 19HCI	1805.00	
17		258885, Dt.15.11.2022	SANDEEP SAHU 19HEL2043	1805.00	
18	08.12.2022	258886, Dt.15.11.2022	AKANKSHA SINGH 21HMT3107	1805.00	
19		258886, Dt.15.11.2022	YOGESH 21HMT3123	1805.00	
20		258886, Dt.15.11.2022	SNEHA ARYA 21HMT3191	1805.00	
21		258886, Dt.15.11.2022	GARIMA 21HPH2624	1805.00	
22	08.12.2022	258887, Dt.15.11.2022	ROHAN 21COM1866	1805.00	
23		258887, Dt.15.11.2022	SAKSHI CHAUHAN 21HCH8638	1805.00	
24		258887, Dt.15.11.2022	KAVITA 21HEL2166	1805.00	
25		258887, Dt.15.11.2022	PIYUSH KUMAR 21HMT3161	1805.00	
26		258887, Dt.15.11.2022	JITENDRA KUMAR 20BAP9598	1805.00	
27		258887, Dt.15.11.2022	SONI 20BAP9422	1805.00	
28		258887, Dt.15.11.2022	LAL BIHARI SHARMA 20PCS5113	1805.00	53170.00
			GRAND T O T A L=		**152,342.00**

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

JMG & ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI

Annexure C

DEEN DAYAL UPADHYAYA COLLEGE

(UNIVERSITY OF DELHI)

Current Liabilities of Recurring Grant as on 31-3-2023

Particular	Current Year	Previouse Year
	3/31/2023	3/31/2022
APPLICATION FEE FOR TEACHING POST	266,781.00	266,781.00
DST-PAC MEETING	-	95,726.00
DUCLSA	100.00	100.00
DIFF. AMOUNT OF ELECTRICITY (Dr. Jyotishman Kalita)	54,403.00	54,403.00
ECO CLUB	877.00	877.00
GROUP INSURANCE SCHEME	-	5,600.00
GIA FOR MERITORIOUS AWARD	-	80,000.00
NPS EMPLOYEE SUBS.(SH.SOURABH KR.)	13,943.00	13,943.00
NPS EMPLOYER CONT.(SH.SOURABH KR.)	13,943.00	13,943.00
SECURITY-AMUL PARLOUR	10,000.00	10,000.00
SECURITY CANTEEN (GRAPLE MAGT.SYSTEM)	5,000.00	5,000.00
SECURITY CANTEEN (RONIT ENTERPRISES)	-	50,000.00
SECURITY CANTEEN (SHRI SAI FOOD)	3,204.00	3,204.00
SECURITY VIVEK TRAVELS	11,352.00	-
LIBRARY BOOK BINDING SECURITY	4,000.00	4,000.00
PROVISION FOR FEE CONCESSION	212,990.00	1,317,682.00
CSIR - JR Fellowship	3,034.00	-
TO BE PAID TO SEEMA	16,710.00	
TO BE PAID TO CYCLOPS SECURITY (BONUS)	259,553.00	-
TO BE PAID TO STAFF (ROHITH P.)	31,856.00	-
WUS HEALTH CENTRE	53,950.00	-
GST PAYABLE (PNB)	-	21,600.00
TOTAL	**961,696.00**	**1,942,859.00**

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

JMG & ASSOCIATES CHARTERED ACCOUNTANTS DELHI

DEEN DAYAL UPADHYAYA COLLEGE
(UNIVERSITY OF DELHI)

FORM GFR-12-C
(See Govt. of India's decision (1) below rule 150)

FORM OF UTILIZATION CERTIFICATION OF GRANTS-IN-AID
FOR THE YEAR 2022-2023

S.No.	Letter No. & Date	Amount (in Rs.)	Remarks for expenditure & Balance Grants-in-Aid
	GIA- Salary		
1.	Unspent amount as on 01-04-2022	453.90	Certified that a sum of Rs.39,49,29,135.90 **Grants-in-aid for Salary** sanctioned during the Year 2022-23 out of which Rs.39,49,29,136.00/- has been utilized during the year 2022-23, for the purpose it was sanctioned. A sum of Rs.0.10 overspent at the end of the financial year 2022-23 and will be adjusted towards the grant-in-aid payable during the current financial year, i.e. 2023-24.
2.	Letter No. DHE-03(04)/100%/ GIA/DDUC/2022-23/2083-92 Dt.19.04.2022.	8,75,00,000.00	
3.	Letter No. DHE-03(04)/100%/ GIA/DDUC/2022-23/4064-73 Dt.28.07.2022.	8,74,99,546.00	
4.	Letter No. DHE-03(04)/100%/ GIA/DDUC/2022-23/5186-5196 Dt.13.1.2022	8,75,00,000.00	
5.	Letter No. DHE-03(04)/100%/ GIA/DDUC/2022-23/666-675 Dt.03.02.2023.	12,75,00,000.00	
		38,99,99,999.90	
	Other Receipts/Adv. Settlement	49,29,136.00	
	TOTAL	**39,49,29,135.90**	

GIA - o/than Salary

S.No.	Letter No. & Date	Amount (in Rs.)	Remarks for expenditure & Balance Grants-in-Aid
1	Unspent amount as on 01-04-2022	NIL	Certified that a sum of Rs. 4,42,38,444.09 **Grants-in-aid for other than Salary** sanctioned during the Year 2022-23 out of which Rs.4,42,38,240.12 **3,76,84,842.80** has been utilized during the year 2022-23, for the purpose it was sanctioned. A sum of Rs.203.97 remained unutilized at the end of the financial year 2022-23 and will be adjusted towards the grant-in-aid payable during the current financial year, i.e. 2023-24.
2.	Letter No. DHE-03(04)/100%/ GIA/DDUC/2022-23/2083-92 Dt.19.04.2022.	62,50,000/-	
3	Letter No. DHE-03(04)/100%/ GIA/DDUC/2022-23/4064-73 Dt.28.07.2022.	62,50,000/-	
4	Letter No. DHE-03(04)/100%/ GIA/DDUC/2022-23/5186-5196 Dt.13.1.2022	62,50,000/-	
5.	Letter No. DHE-03(04)/100%/ GIA/DDUC/2022-23/666-675 Dt.03.02.2023.	1,12,50,000/-	
		3,00,00,000.00	
	Add: Other Receipts	1,42,38,444.09	
	TOTAL	4,42,38,444.09	

Contd…2.

GIA – For Capital Assets

1	Unspent amount as on 01-04-2022	2,16,993.00	
2	GIA received during the year	Nil	
		2,16,993.00	
	Add: Other Receipts(interest)	6,119.00	
	TOTAL	**2,23,112.00**	

Certified that a sum of Rs.2,16,993/- **Grants-in-aid for Capital Assets** sanctioned during the Year 2022-23 out of which NIL has been utilized during the year 2022-23, for the purpose it was sanctioned. A sum of Rs.2,16,993/- remained unutilized at the end of the financial year 2022-23 and will be adjusted towards the grant-in-aid payable during the current financial year, i.e. 2023-24.

GIA – For Sports

1.	Unspent amount as on 01-04-2022	5,28,056.00
2.	DHE-9(9)/Sports/Plg./2014-15/Pt. File/1753-1778 dated 24-3-2023.	67,584.00
.		5,95,640.00
	Add: Other Receipts(interest)	14,891.00
	TOTAL	**6,01,531.00**

Certified that a sum of Rs.6,01,531/- **Grants-in-aid for Promotion of Sports** sanctioned during the Year 2022-23 out of which NIL has been utilized during the year 2022-23, for the purpose it was sanctioned. A sum of Rs.6,01,531/- remained unutilized at the end of the financial year 2022-23 and will be adjusted towards the grant-in-aid payable during the current financial year, i.e. 2023-24.

OFFICIATING PRINCIPAL

Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled / are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the propose for which it was sanctioned.

KINDS OF CHECKS EXERCISE

1. Salary Register has been checked to verify the utilization of grant-in-aid.
2. Employees have drawn salary from the college from this Head of Expenditure only.

"CERTIFIED AS PER BOOKS OF ACCOUNTS PRODUCED AND EXPLANATIONS GIVEN TO US"
As per our separate report of even date attached
For JMG & ASSOCIATES
(Chartered Accountants)
Firm Regn. No.009062N

New Delhi
Date:

CA N.K.JINDAL, PARTNER
M.No.091028

MAINTAINCE GRANT A/C

PUNJAB NATIONAL BANK

Reconciliation Statement

1-Mar-2023 to 31-Mar-2023

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	*Bank Date*	Debit	Credit
31-3-2018		Opening BRS	Cheque		31-3-2023			67,584.00
27-1-2022	DUCLEA	Payment	Cheque	765069	27-1-2022			40.00
11-2-2022	WUS HEALTH CENTRE	Payment	Cheque	846403	11-2-2022			4,150.00
22-4-2022	DUC SC/ST EMPLOYEE	Payment	Cheque	984657	22-4-2022			35.00
21-7-2022	CONVEYANCE EXP.	Payment	Cheque	300351	21-7-2022			4,746.00
5-2-2023	WELFARE FUND (NON-TEACHING)	Payment	Cheque	277824	5-2-2023			8,400.00
5-2-2023	WELFARE FUND (NON-TEACHING)	Payment	Cheque	277849	5-2-2023			8,400.00
5-2-2023	WELFARE FUND (NON-TEACHING)	Payment	Cheque	277869	5-2-2023			8,400.00
20-2-2023	WELFARE FUND (NON-TEACHING)	Payment	Cheque	282118	20-2-2023			8,400.00
22-2-2023	TO BE REFUNDED TO RONIT ENTERPRISES	Payment	Cheque	282130	22-2-2023			23,008.00
14-3-2023	WELFARE FUND (NON-TEACHING)	Payment	Cheque	282150	14-3-2023			8,400.00
14-3-2023	LIFE INSURANCE CORPORATION	Payment	Cheque	282157	14-3-2023			22,216.00
14-3-2023	NPS EMPLOYEES SUBS.	Payment	Cheque	282158	14-3-2023			42,327.00
30-3-2023	GSTR-3	Payment	Cheque	282175	30-3-2023			12,420.00
31-3-2023	LAB.EXP-BOTANY	Payment	Cheque	282176	31-3-2023			494.00
31-3-2023	CONTIGENCY- PRINCIPAL OFFICE	Payment	Cheque	282177	31-3-2023			3,364.00
31-3-2023	LAB EXP-ELECTRONICS	Payment	Cheque	282178	31-3-2023			300.00
31-3-2023	ELECTRICITY RECEIPTS	Receipt	Cheque/DD		31-3-2023		63,000.00	
31-3-2023	MAINT.OF GARDEN	Payment	Cheque	282187	31-3-2023			1,616.00
31-3-2023	LAB.EXP-PHYSICS	Payment	Cheque	282188	31-3-2023			242.00
31-3-2023	TDS ON SALARY	Payment	Cheque	282180	31-3-2023			2,11,430.00
31-3-2023	PENSION TEACHING STAFF	Payment	Cheque	282190	31-3-2023			5,36,600.00
31-3-2023	IMPREST TO ASHWANI THAKUR	Receipt	Cheque/DD		31-3-2023		186.00	
31-3-2023	POSTAGE EXP.	Payment	Cheque	282192	31-3-2023			3,809.00
31-3-2023	LAB.EXP-PHYSICS	Payment	Cheque	282193	31-3-2023			1,770.00
31-3-2023	CONTIGENCY A/C	Payment	Cheque	282194	31-3-2023			472.00

Balance as per company books:	1,796.87	
Amounts not reflected in bank:	63,186.00	9,78,623.00
Amounts not reflected in Company Books :		
Balance as per bank:	9,17,233.87	
Balance as per Imported Bank Statement :		
Difference :		