SURATNA GOEL & CO
Chartered Accountants

[M]: 9999936887, [E]: suratnagoel@gmail.com
F-17/115,sector-8, Rohini, New Delhi - 110085

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 **Recurring Grant Account, Deen Dayal Upadhyaya College** (University of Delhi), which comprise the balance sheet at March 31st 2019, 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 2019, 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.

SURATNA GOEL & CO. FRN 031372N CHARTERED ACCOUNTANTS

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.

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 SURATNA GOEL & CO
(Chartered Accountants)
Firm Registration No -031372N

SURATNA GOEL & CO. ★ CHARTERED ACCOUNTANTS ★ FRN-031372N

S Goel

CA SURATNA SINGHAL, Proprietor
Membership No. 525989

PLACE: NEW DELHI
DATE: 26th August , 2019
UDIN – 19525989AAAAAA1058

RECURRING GRANT ACCOUNT

NOTES TO ACCOUNTS

(a) **Basis for Accounting**

- The Income and Expenditure for the year 2018-19 are prepared on an cash basis of accounting.
- Fee from students/colleges, interest on saving banks accounts are accounted for on cash basis.
- Government grants are accounted for on realization basis.

(b) **Fixed Assets**

- In the year 2018-19, Library books of Rs.8,28,901 was purchased.
- All fixed assets are valued at cost less depreciation.

(c) **Depreciation**

In the year 2018-19, college charged the depreciation @50% on Library Books on the basis and manner provided in the circular reference no. IA/AUDIT/STORESS/2008/362 on following-

Library Books	Rs.831775
Library Books (OO/UGC FUND)	Rs.260

(D) Stale Cheque

Stale Cheques of Rs.17,420 pertaining to 2018-19 issued in favour of the students as outstanding " cheques issued but not presented for payment" was adjusted.

SURATNA GOEL & CO. ★ CHARTERED ACCOUNTANTS ★ FRN-021372N

26/08/2019

DEEN DAYAL UPADHYAYA COLLEGE

(UNIVERSITY OF DELHI)

BALANCE SHEET OF RECURRING GRANT ACCOUNT AS ON 31-3-2019

PREVIOUS YEAR (as on 31.03.18)	Liabilities		Amount (Rs.) as on 31.03.19	PREVIOUS YEAR (as on 31.03.18)	Assets		Amount (Rs.) as on 31.03.19
	Capital Account				**Fixed Assets**		
4,82,148.00	ADVANCES (CONTRA)	2,41,000.00		8,34,649.00	LIBRARY BOOKS	8,31,775.00	
8,34,649.00	LIBRARY FUND (CONTRA)	8,31,775.00		510.00	LIBRARY BOOKS (O/O UGC FUND)	260.00	8,32,035.00
510.00	LIBRARY FUND (O/O UGC PROJECT)	260.00	10,73,035.00				
					Current Assets		
	Reserve & Surplus			6,35,32,798.97	Bank Accounts OBC	3,38,83,290.67	
923.00	Unutilised - GIA (REPAIR & MAINT.)	923.00		3,36,348.00	ADVANCE FOR LTC/HTC	1,80,000.00	
64,150.00	Unutilized - GIA Conference Workshop	1,24,269.00		-	ADVANCE TO AVNINDRA KR SINGH	7,000.00	
84,67,097.83	Unutilized - GIA Other Than Salary	29,07,376.53		64,800.00	CAR ADVANCE	54,000.00	
5,34,00,364.14	Unutilized -GIA SALARY	3,13,52,594.14	3,43,85,162.67	1,29,845.00	TO BE RECD.FROM D.U.(ANNUAL CHARGES)	10,40,470.00	
				81,000.00	FESTIVAL ADVANCE	-	3,51,64,760.67
	Loans (Liability) (Annexure A)						
1,24,400.00	STALE CHEQUE 2016-17	1,24,400.00					
26,598.00	STALE CHEQUE 2017-18	32,930.00					
-	STALE CHEQUE-2018-19	17,420.00	1,74,750.00				
15,79,111.00	**Current Liabilities (Annexure B)**	3,63,848.00	3,63,848.00				
6,49,79,950.97	Total		3,59,96,795.67	6,49,79,950.97			3,59,96,795.67

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

As per our separate report of even date attached
For **SURATNA GOEL & CO.**
(Chartered Accountants)
Firm Regn. No.031372N

SURATNA GOEL & CO. CHARTERED ACCOUNTANTS FRN-031372N

CA Suratna Singhal, Proprietor
M.No.525989
Date: 26|08|2019
Place of signature : New Delhi
UDIN - 19525989AAAAAA1058

DEEN DAYAL UPADHYAYA COLLEGE

(UNIVERSITY OF DELHI)

INCOME & EXPENDITURE OF MAINTAINCE GRANT ACCOUNT FOR THE YEAR ENDING 31-3-2019

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
AUDIT FEE	6,540.00	ATM RENT	2,10,000.00
BANK CHARGES	4,279.00	ELECTRICITY RECEIPTS	1,70,931.33
CONTIGENCY A/C	79,143.00	FEE-ADMISSION	12,085.00
CONVEYANCE EXP.	1,78,204.00	FEE- CLASS TEST	26,547.00
ELECTRICITY EXPENSES	68,48,260.00	FEE- COURSE	22,95,000.00
ENCASHMENT OF E.L.	52,52,522.00	FEE - FINE	12,000.00
FREE SHIP TO STUDENTS	3,44,960.00	FEE- GARDEN	82,327.00
HONORARIUM EXP.	1,00,000.00	FEE- I CARD	67,300.00
LAB.EXP-BOTANY	27,716.00	FEE- LABORATORY	1,17,610.00
LAB EXP CHEMISTRY	54,095.00	FEE- LIBRARY & READING ROOM FEE	11,76,100.00
LAB EXP- COMPUTER	24,048.00	FEE- MAGAZINE	3,52,830.00
LAB EXP-ELECTRONICS	17,467.00	FEE-TUITION	4,23,396.00
LAB.EXP-PHYSICS	33,416.00	FEE - WATER & ELECTRICITY	5,88,050.00
LAB.EXP-ZOOLOGY	18,246.00	GIA FOR SALARY	32,56,00,364.14
LEGAL CHARGES	3,36,700.00	GIA OTHER THAN SALARY	2,24,67,097.83
LIBRARY CONTIGENCY	22,027.00	INTEREST ON SAVING BANK A/C	840.00
LIBRARY NEWSPAPER/MAGAZINE	78,386.00	INTEREST ON SWEEP A/C	28,14,591.00
LIBRARY PERIODICALS	72,670.00	LIBRARY FINE	1,37,132.00
LIVERIES	10,410.00	LICENCE FEE	75,685.00
LTC/HTC EXP.	30,15,217.00	MISC.INCOME	482.00
MAINT.OF EQUIPMENT.	33,093.00	PNG CHARGES	9,716.37
MAINT.OF GARDEN	1,14,936.00	RECOVERY OF LOSS OF BOOKS	6,916.00
MAINT.OF VEHICLE (PETROL)	1,28,564.00	SALE OF RADDI	23,143.00
MAINT.OF VEHICLE (R&M)	28,449.00	WATER RECEIPTS	1,24,960.00
PENSION NON-TEACHING	7,16,121.00		
PENSION TEACHING STAFF	24,80,809.00		
POSTAGE EXP.	13,484.00		
PRINTING A/C	28,067.00		

SURATNA GOEL & CO. ★ CHARTERED ACCOUNTANTS ★ FRN-031372N

Treasurer

INCOME & EXPENDITURE OF MAINTAINCE GRANT ACCOUNT FOR THE YEAR ENDING 31-3-2019

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
PVT.CONT.FOR SANITATION	56,83,435.00		
PVT.CONT.FOR SECURITY	73,04,690.00		
REIMB.OF CHILD EDU ALLOW.	13,49,663.00		
REIMB.OF MEDICAL EXP.	48,11,491.00		
REIMBURSEMENT OF NEWSPAPER EXP.	27,275.00		
RETIREMENT GRATUITY/BENEFIT	89,46,423.00		
SALARY NON-TEACHING STAFF	4,24,93,615.00		
SALARY TEACHING STAFF	22,53,95,782.00		
SOLAR ENERGY CHARGES	9,78,282.00		
STATIONERY EXP.	2,82,660.00		
TELEPHONE EXP.	1,97,370.00		
WATER EXPENSES	44,08,865.00		
Excess of income over expenditure	**3,48,47,723.67**		
Total	**35,67,95,103.67**	**Total**	**35,67,95,103.67**

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

As per our separate report of even date attached
For **SURATNA GOEL & CO.**
(Chartered Accountants)
Firm Regn. No.031372N

SURATNA GOEL & CO. ★ CHARTERED ACCOUNTANTS ★ FRN-031372N

Goel
CA Suratna Singhal, Proprietor
M.No.525989
Date : 26/08/2019
Place of signature : New Delhi
UDIN – 19525989AAAAAA1058

DEEN DAYAL UPADHYAYA COLLEGE

(UNIVERSITY OF DELHI)

RECEIPT AND PAYMENT STATEMENT OF MAINTAINANCE GRANT ACCOUNT FOR THE YEAR ENDING 31-3-2019

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance	**6,35,32,798.97**	STALE CHEQUE 2017-18	37,064.00
STALE CHEQUE 2017-18	43,396.00	STALE CHEQUE-2018-19	8,775.00
STALE CHEQUE-2018-19	26,195.00	DDUC THRIFT & CREDIT SOCIETY	24,15,431.00
GROUP INSURANCE SCHEME	8,24,333.00	DUCKU	2,750.00
LIFE INSURANCE CORPORATION	43,190.00	DUCLEA	560.00
MAJOR RESEARCH PROJECT	20,00,000.00	DUCLSA	1,140.00
STUDENT SOCIETY A/C	4,30,00,000.00	DUC SC/ST EMPLOYEE	365.00
TDS OTHER THAN SALARY	8,650.00	DUTWF	39,750.00
ADVANCE FOR LTC/HTC	58,600.00	GROUP INSURANCE SCHEME	17,01,933.00
ADVANCE TO HARI KUMAR S.	4,955.00	LIBRARY BOOK BINDING SECURITY	4,000.00
ADVANCE TO LATHIKA NAIR	3,500.00	LIFE INSURANCE CORPORATION	5,51,203.00
ADVANCE TO SANDEEP MAGO	32,279.00	MAJOR RESEARCH PROJECT	20,00,000.00
IMPREST TO RAVINDER KAUR	90.00	NPS EMPLOYEES SUBS.	33,74,658.00
TO BE RECD.FROM D.U.(ANNUAL CHARGES)	1,28,645.00	NPS EMPLOYER`S CONT.	33,74,658.00
ENCASHMENT OF E.L.	9,664.00	PROVIDENT FUND A/C	2,98,47,752.00
GST	7,200.00	STAFF ASSOCIATION (TEACHING STAFF)	4,27,500.00
SALARY TEACHING STAFF	79,995.00	STUDENT SOCIETY A/C	4,30,00,000.00
TDS ON SALARY	675.00	TDS OTHER THAN SALARY	5,87,673.00
ATM RENT	2,10,000.00	WELFARE FUND (NON-TEACHING)	55,600.00
ELECTRICITY RECEIPTS	1,70,931.33	WUS HEALTH CENTRE	26,400.00
FEE- I CARD	7,300.00	LIBRARY BOOKS	8,28,901.00
GIA CAPITAL ASSETS	40,00,000.00	ADVANCE FOR LTC/HTC	16,77,500.00
GIA FOR CONF/WORKSHOP	2,37,692.00	ADVANCE TO AVNINDRA KR SINGH	7,000.00
GIA FOR SALARY	27,22,00,000.00	ADVANCE TO HARI KUMAR S.	20,000.00
GIA OTHER THAN SALARY	1,40,00,000.00	ADVANCE TO LATHIKA NAIR	3,500.00
GIA TRAVEL GRANT TO TEACHER	1,03,400.00	ADVANCE TO SANDEEP MAGO	1,17,000.00
GROSS FEE	42,57,535.00	IMPREST TO ASHWANI THAKUR	3,000.00
INTEREST ON SAVING BANK A/C	840.00	IMPREST TO LATHIKA NAIR	1,500.00
INTEREST ON SWEEP A/C	28,14,591.00	IMPREST TO PREM SINGH RAWAT	1,500.00
LIBRARY FINE	1,37,132.00	IMPREST TO RAJNI BALA	2,000.00
LICENCE FEE	37,816.00	IMPREST TO RAVINDER KAUR	2,000.00
MISC.INCOME	482.00	IMPREST TO SANDEEP MAGO	1,500.00
PNG CHARGES	1,98,378.37	IMPREST TO SAVITA GAHLAUT	2,000.00
RECOVERY OF LOSS OF BOOKS	6,916.00	IMPREST TO VARNIKA BHATIA	2,000.00
SALE OF RADDI	23,143.00	AUDIT FEE	6,540.00
WATER RECEIPTS	1,12,108.00	BANK CHARGES	4,279.00

SURATNA GOEL & CO. CHARTERED ACCOUNTANTS FRN 031372N

Treasurer

12(3)

RECEIPT AND PAYMENT STATEMENT OF MAINTAINANCE GRANT ACCOUNT FOR THE YEAR ENDING 31-3-2019

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
		CONTIGENCY A/C	58,920.00
		CONVEYANCE EXP.	1,23,104.00
		ELECTRICITY EXPENSES	68,48,260.00
		ENCASHMENT OF E.L.	52,62,186.00
		FREE SHIP TO STUDENTS	3,44,960.00
		GST	7,200.00
		HONORARIUM EXP.	71,000.00
		LAB.EXP-BOTANY	25,716.00
		LAB EXP CHEMISTRY	54,095.00
		LAB EXP- COMPUTER	22,048.00
		LAB EXP-ELECTRONICS	15,557.00
		LAB.EXP-PHYSICS	31,416.00
		LAB.EXP-ZOOLOGY	16,746.00
		LEGAL CHARGES	3,06,530.00
		LIBRARY CONTIGENCY	22,027.00
		LIBRARY NEWSPAPER/MAGAZINE	78,386.00
		LIBRARY PERIODICALS	72,670.00
		LIVERIES	10,410.00
		LTC/HTC EXP.	12,39,969.00
		MAINT.OF EQUIPMENT.	33,093.00
		MAINT.OF GARDEN	1,14,936.00
		MAINT.OF VEHICLE (PETROL)	1,28,564.00
		MAINT.OF VEHICLE (R&M)	28,449.00
		PENSION NON-TEACHING	7,16,121.00
		PENSION TEACHING STAFF	22,06,254.00
		POSTAGE EXP.	11,984.00
		PRINTING A/C	28,067.00
		PVT.CONT.FOR SANITATION	55,85,651.00
		PVT.CONT.FOR SECURITY	71,67,271.00
		REIMB.OF CHILD EDU ALLOW.	13,44,048.00
		REIMB.OF MEDICAL EXP.	46,69,852.00
		REIMBURSEMENT OF NEWSPAPER EXP.	27,275.00
		RETIREMENT GRATUITY/BENEFIT	89,46,423.00
		SALARY NON-TEACHING STAFF	3,34,37,827.00
		SALARY TEACHING STAFF	15,41,08,027.00
		SOLAR ENERGY CHARGES	9,78,282.00
		STATIONERY EXP.	2,82,660.00
		TDS ON SALARY	3,94,41,485.00
		TELEPHONE EXP.	1,97,370.00

SURATNA GOEL & CO. CHARTERED ACCOUNTANTS FRN 031723N

Treasurer

RECEIPT AND PAYMENT STATEMENT OF MAINTAINANCE GRANT ACCOUNT FOR THE YEAR ENDING 31-3-2019

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
		WATER EXPENSES	44,08,865.00
		FEE- CLASS TEST	1,46,974.00
		FEE- GARDEN	28.00
		FEE- LABORATORY	40.00
		FEE- LIBRARY & READING ROOM FEE	400.00
		FEE- MAGAZINE	120.00
		FEE-TUITION	144.00
		FEE - WATER & ELECTRICITY	200.00
		GIA CAPITAL ASSETS	40,00,000.00
		GIA FOR CONF/WORKSHOP	1,76,773.00
		GIA TRAVEL GRANT TO TEACHER	1,03,400.00
		PNG CHARGES	1,99,925.00
		UGC-BSR START UP GRANT	12,00,000.00
		Closing Balance	**3,38,83,290.67**
Total	**40,83,22,430.67**	**Total**	**40,83,22,430.67**

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

As per our separate report of even date attached
For **SURATNA GOEL & CO.**
(Chartered Accountants)
Firm Regn. No.031372N

CA Suratna Singhal, Proprietor
M.No.525989
Date : 26|08|2019
Place of signature: New Delhi

SURATNA GOEL & CO. FRN-031372N CHARTERED ACCOUNTANTS

UDIN - 19525989AAAAAA1058

Annexure-A

DEEN DAYAL UPADHYAYA COLLEGE

(UNIVERSITY OF DELHI)

DETAILS OF STALE CHEQUES PAYABLE OF M.G. ACCOUNT AS ON 31.03.2019

(Amount in ruppes)

S.No.	Date	Cheque No.	Particulars	Amount	Total Amount
STALE CHEQUES PAYABLE 2016-2017					
1	13-Jun-16	41509	Manoj Kumar	36.00	
2	29-Jun-16	72922	Delhi University & College SC/ST Emplo.	30.00	
3	10-Nov-16	73547	Vaibhav Kumar	4,000.00	
4	19-Dec-16	73784	Aarti Vrma	336.00	
5	19-Dec-16	73803	Thingreila Muinao	926.00	
6	19-Dec-16	73804	Priyanka Thakral	926.00	
7	19-Dec-16	73809	Akansha Gupta	8,841.00	
8	19-Dec-16	73814	Vinod Kumar	4,312.00	
9	19-Dec-16	73816	Nutan Pandey	10,848.00	
10	19-Dec-16	73817	Arun Kumar Gautam	447.00	
11	19-Dec-16	73819	Amit Kant Awasthi	2,843.00	
12	19-Dec-16	73820	Arun Kumar	6,776.00	
13	25-Mar-17	73884	Krishna	176.00	
14	30-Mar-17	82952	S.K.Tour & Travels	1,200.00	
15	30-Mar-17	82955	Umesh	1,240.00	
16	30-Mar-17	82955	Sagar Porwal	1,240.00	
17	30-Mar-17	82955	Priyanka Srivastava	1,240.00	
18	30-Mar-17	82955	Naveen	1,240.00	
19	30-Mar-17	82955	Khumit Khowal	1,240.00	
20	30-Mar-17	82955	Akshita Bhardwaj	1,240.00	
21	30-Mar-17	82955	Vishal	1,240.00	
22	30-Mar-17	82955	Aalim	1,240.00	
23	30-Mar-17	82955	Rohit Kumar	1,240.00	
24	30-Mar-17	82955	Lata Sood	1,240.00	
25	30-Mar-17	82955	Gaurav Gupta	1,240.00	
26	30-Mar-17	82955	Shailendra Singh	1,240.00	
27	30-Mar-17	82955	Pooja	1,240.00	
28	30-Mar-17	82955	Ankur Patel	1,240.00	
29	30-Mar-17	82955	Shivam Kapil	1,240.00	
30	30-Mar-17	82955	Ravinder	1,240.00	
31	30-Mar-17	82955	Komal	1,240.00	
32	30-Mar-17	82955	Dinesh	1,240.00	
33	30-Mar-17	82955	Ravi Kumar	1,240.00	
34	30-Mar-17	82955	Ritesh Gupta	1,240.00	
35	30-Mar-17	82955	Vaishakha Yadav	1,240.00	
36	30-Mar-17	82955	Abdul Soaleh	1,240.00	
37	30-Mar-17	82955	Pootinmqang Doungel	1,240.00	
38	31-Mar-17	82974	AVDESH KUMAR	1,240.00	
39	31-Mar-17	82975	SONU KUMAR	1,240.00	
40	31-Mar-17	82976	SUMIT YADAV	1,240.00	
41	31-Mar-17	82977	SHAMA	1,240.00	
42	31-Mar-17	82978	YAMINI	1,240.00	
43	31-Mar-17	82979	PREETI	1,240.00	
44	31-Mar-17	82980	NIRMAL MEENA	1,240.00	
45	31-Mar-17	82981	SRISHTI GARG	1,240.00	
46	31-Mar-17	82982	SHASHANK KUMAR	1,240.00	
47	31-Mar-17	82983	SALONI	1,240.00	
48	31-Mar-17	82984	MEENAKSHI	1,240.00	
49	31-Mar-17	82985	DIVYA	1,240.00	
50	31-Mar-17	82986	JASKIRATH KAUR BANSAL	1,240.00	
51	31-Mar-17	82987	SHIVANGI SINGH	1,240.00	
52	31-Mar-17	82989	MANJULA	1,240.00	
53	31-Mar-17	82990	ROHIT KUMAR	1,240.00	
54	31-Mar-17	82992	STANZIN DESKIT	1,240.00	
55	31-Mar-17	82993	MAHESH	1,240.00	
56	31-Mar-17	82994	AKANSHA JAIN	1,240.00	
57	31-Mar-17	82995	LOKESH GUPTA	1,240.00	
58	31-Mar-17	82996	PRIYA GUPTA	1,240.00	
59	31-Mar-17	82997	RAVI KUMAR	1,240.00	

SURATNA GOEL & CO. FRN 01372N CHARTERED ACCOUNTANTS

Treasurer

DETAILS OF STALE CHEQUES PAYABLE OF M.G. ACCOUNT AS ON 31.03.2019

(Amount in ruppes)

S.No.	Date	Cheque No.	Particulars	Amount	Total Amount
60	31-Mar-17	82998	KAPIL DEV GAUTAM	1,240.00	
61	31-Mar-17	82999	VAIBHAV BHARDWAJ	1,240.00	
62	31-Mar-17	83000	HIMANSHU RANJAN	1,240.00	
63	31-Mar-17	83014	STRI SHAKTI	178.00	
64	31-Mar-17	83020	STRI SHAKTI	685.00	
65	31-Mar-17	83028	SHUBHAM MAURYA	1,240.00	
66	31-Mar-17	83029	RAHUL	1,240.00	
67	31-Mar-17	83030	ROHIT SHARMA	1,240.00	
68	31-Mar-17	83031	CHINGRI R.S.	1,240.00	
69	31-Mar-17	83032	PRSHANT KUMAR YADAV	1,240.00	
70	31-Mar-17	83033	AARTI SHUKLA	1,240.00	
71	31-Mar-17	83034	PRIYANSHI RASTOGI	1,240.00	
72	31-Mar-17	83035	HARSH RAI	1,240.00	
73	31-Mar-17	83036	NEHA MOURYA	1,240.00	
74	31-Mar-17	83037	ABHAY VERMA	1,240.00	
75	31-Mar-17	83038	DHIRAJ DESHMUKH	1,240.00	
76	31-Mar-17	83039	SONAM YADAV	1,240.00	
77	31-Mar-17	83736	RAVI PRAKASH	1,240.00	
78	31-Mar-17	83737	SAGAR	1,240.00	
79	31-Mar-17	83738	ROHIT K TOMAR	1,240.00	
80	31-Mar-17	83739	NEERAJ	1,240.00	
81	31-Mar-17	83740	ANKIT DAGAR	1,240.00	
82	31-Mar-17	83741	ARPIT SINGH	1,240.00	
					1,24,400.00
STALE CHEQUES PAYABLE 2017-2018					
1	06-12-2017	83635	DR. ARINDAM GHOSH	1930.00	
2	31-03-2018	110907	NEERAJ	1240.00	
3	31-03-2018	110907	RAJKUMAR	1240.00	
4	31-03-2018	110907	DIVYA	1240.00	
5	31-03-2018	110907	VISHAKHA YADAV	1240.00	
6	31-03-2018	110907	SUHEL AHMED	1240.00	
7	31-03-2018	110907	ABDHUL SOALEH	1240.00	
8	31-03-2018	110907	SOMIL SAHU	1240.00	
9	31-03-2018	110907	MEENAXI	1240.00	
10	31-03-2018	110907	PANKAJ SHARMA	1240.00	
11	31-03-2018	110907	ANKIT	1240.00	
12	31-03-2018	110907	ROHIT	1240.00	
13	31-03-2018	110907	SATISH KUMAR	1240.00	
14	31-03-2018	110907	SHEETAL	1240.00	
15	31-03-2018	110907	LUCKY	1240.00	
16	31-03-2018	110907	MD SALWAN	1240.00	
17	31-03-2018	110907	ANUP SINGH	1240.00	
18	31-03-2018	110907	NITIKA	1240.00	
19	31-03-2018	110907	SHRADDHA	1240.00	
20	31-03-2018	110907	TARUN KUMAR	1240.00	
21	31-03-2018	110907	AMIT KUMAR	1240.00	
22	31-03-2018	110907	MOHIT KUMAR	1240.00	
23	31-03-2018	110907	ANUSHKA DIWAKAR	1240.00	
24	31-03-2018	110907	NIYAZ AHMED	1240.00	
25	31-03-2018	110907	BHUPENDER KUMAR	1240.00	
26	31-03-2018	110907	UMASHANKAR VERMA	1240.00	32,930.00
STALE CHEQUES PAYABLE 2018-2019					
1	31-12-2018	111585 /111	VIPIN	1240.00	
2	31-12-2018	111585 /111	SANKIT	1240.00	
3	31-12-2018	111585 /111	DHEERAJ DESHMUKH	1240.00	
4	31-12-2018	111585 /111	NAVYA	1240.00	
5	31-12-2018	111585 /111	AKASH	1240.00	

SURATNA GOEL & CO. FRN 01372N CHARTERED ACCOUNTANTS

Treasurer

DETAILS OF STALE CHEQUES PAYABLE OF M.G. ACCOUNT AS ON 31.03.2019

(Amount in ruppes)

S.No.	Date	Cheque No.	Particulars	Amount	Total Amount
6	31-12-2018	111585 /1115	SHRISTY KOTNALA	1240.00	
7	31-12-2018	111585 /1115	RATAN BABU	1240.00	
8	31-12-2018	111585 /1115	PANKAJ	1240.00	
9	31-12-2018	111585 /1115	SAKSHI	1240.00	
10	31-12-2018	111585 /1115	AZAD	1240.00	
11	31-12-2018	111585 /1115	DURGESH KUMAR	1240.00	
12	31-12-2018	111585 /1115	DILKUSH HUDDA	1240.00	
13	31-12-2018	111585 /1115	Name not found	1240.00	
14	14-02-2019	125015	INST. OF CA OF INDIA	1000.00	
15	19-03-2019	125122	GERMINAL P LTD	300.00	17420.00
			TOTAL		1,74,750.00

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

SURATNA GOEL & CO. ★ FRN-09372N ★ CHARTERED ACCOUNTANTS

Annexure B

DEEN DAYAL UPADHYAYA COLLEGE

(UNIVERSITY OF DELHI)

Current Liabilities of Recurring Grant as on 31-3-2019

Particular	Current Year	Previouse Year
	31-03-2019	01-04-2018
APPLICATION FEE FOR TEACHING POST	2,66,781.00	2,66,781.00
DUCLSA	100.00	100.00
ECO CLUB	877.00	877.00
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	50,000.00
SECURITY CANTEEN (SHRI SAI FOOD)	3,204.00	3,204.00
UGC BSR RESEARCH	-	12,00,000.00
PNG CHARGES	-	11,263.00
LIB BOOK BINDING SECURITY	-	4,000.00
TOTAL	**3,63,848.00**	**15,79,111.00**

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

SURATNA GOEL & CO. CHARTERED ACCOUNTANTS FRN 031372N

DEEN DAYAL UPADHYAYA COLLEGE
(UNIVERSITY OF DELHI)

STATEMENT OF RECURRING GRANTS IN AID FOR THE YEAR ENDING 31.03.2019

Amount in rupees)

Particulars	Amount	Total Amount	Balance GIA
GIA FOR SALARY :			
Unutilized Grant in Aid as on 1-4-2018(open.balance):			
Cash at Bank	5,34,00,364.14		
Grant Received during the year 2018-19	27,22,00,000.00	32,56,00,364.14	
Add Receipts during the year:			
Recovery of Advances	91,800.00		
Recovery of Salary/Adjustment of LTC	3,36,348.00	4,28,148.00	
Less:Payments during the year:			
a)salary & Allowances	29,44,88,918.00		
b)Advances during the year to staff (LTC.etc.)	1,87,000.00	29,46,75,918.00	
closing balance GIA for salary			**3,13,52,594.14**
GIA FOR OTHER THAN SALARY:			
Unutilized Grant in Aid as on 1-4-2018 (open.balance)			
Cash at Bank	84,67,097.83		
Grant Received during the year 2018-19	1,40,00,000.00	2,24,67,097.83	
Add Receipts during the year:			
Fee & other Misc.Receipts	87,27,641.70	87,27,641.70	
Less: Payments other than salary during the year	2,74,58,462.00		
Less: Library books purchased during the year	8,28,901.00	2,82,87,363.00	
losing balance GIA for other than salary			**29,07,376.53**
Closing balance in Recurring Grant A/c			**3,42,59,970.67**

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

SURATNA GOEL & CO. CHARTERED ACCOUNTANTS FRN 0[illegible]72N

+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 RECURRING GRANTS-IN-AID FOR THE YEAR 2018-2019

S.No.	Letter No. & Date	Amount (in Rs.)	Remarks for expenditure & Balance Grants-in-Aid
	GIA- Salary		
1.	Unspent amount as on 01-04-2018	Rs. 5,34,00,364/-	Certified that a sum of Rs.32,60,28,512/- Grants-in-aid for Salary sanctioned during the Year 2018-19 out of which Rs.29,46,75,918/- has been utilized during the year 2018-19, for the purpose it was sanctioned. A sum of **Rs.3,13,52,594/- remained unutilized at the end of the financial year 2018-19** and will be adjusted towards the grant-in-aid payable during the **current financial year, i.e. 2019-20.**
2.	Letter No. DHE-3(1)/100%/ GIA/2018-19/3379-87 Dt.10.7.2018.	Rs. 6,80,00,000/-	
3.	Letter No. DHE-3(1)/100%/ GIA/2018-19/4790-4811 Dt.18.10.2018.	Rs.17,42,00,000/-	
4.	Letter No. DHE-3(1)/100%/ GIA/2018-19/516-525 Dt.30.01.2019.	Rs. 3,00,00,000/-	
	TOTAL-GIA	Rs.32,56,00,364/-	
	Other Receipts/Recoveries	Rs. 4,28,148/-	
		Rs.32,60,28,512/-	
	GIA - o/than Salary		
1.	*Unspent amount as on 01-04-2018*	Rs. 84,67,098/-	Certified that a sum of Rs.3,11,94,740/- Grants-in-aid for **other than Salary** sanctioned during the Year 2018-19 out of which Rs.2,82,87,363/- has been utilized during the year 2018-19, for the purpose it was sanctioned. A sum of **Rs.29,07,377/- remained unutilized at the end of the financial year 2018-19** and will be adjusted towards the grant-in-aid payable during the **current financial year, i.e. 2019-20.**
2.	Letter No. DHE-3(1)/100%/ GIA/2018-19/3379-87 Dt.10.7.2018.	Rs. 30,00,000/-	
3.	Letter No. DHE-3(1)/100%/ GIA/2018-19/4790-4811 Dt.18.10.2018.	Rs.1,00,00,000/-	
4.	Letter No. DHE-3(1)/100%/ GIA/2018-19/516-525 Dt.30.01.2019.	Rs. 10,00,000/-	
		Rs.2,24,67,098/-	
	Add: Other Receipts	Rs. 87,27,642/-	
	TOTAL	Rs.3,11,94,740/-	

SURATNA GOEL & CO. * CHARTERED ACCOUNTANTS

ACTING PRINCIPAL

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

P.T.O.

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"

For SURATNA GOEL & CO.
CHARTERED ACCOUNTS
Firm Regn.No.031372N

C.A. Suratna Singhal
M No.525989

New Delhi
Dt. 26/08/2019
Proprietor

UDIN- 19525989AAAAAA1058

MAINTAINCE GRANT A/C
Oriental Bank of Commerce
Reconciliation Statement
1-Mar-2019 to 31-Mar-2019

Date	Particulars	Favouring Name / Received From	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
09-10-2017	STATIONERY		Opening BRS	Cheque	83473	09-10-2017	-		9150.00
13-02-2018			Opening BRS	Cheque	110652	13-02-2018	-		4945.00
31-03-2018			Opening BRS	Cheque	110879	31-03-2018	-		560.00
19-04-2018	TELEPHONE EXP.	MTNL.DELHI	Payment	Cheque	110998	19-04-2018	-		2477.00
19-04-2018	TELEPHONE EXP.	MTNL,DELHI	Payment	Cheque	110999	19-04-2018	-		11800.00
27-03-2019	LTC/HTC EXP.	OBC	Payment	Cheque	125186	27-03-2019	02-04-2019		80412.00
27-03-2019	LTC/HTC EXP.	OBC	Payment	Cheque	125187	27-03-2019	02-04-2019		13017.00
28-03-2019	CONTIGENCY A/C	OBC	Payment	Cheque	125188	28-03-2019	03-04-2019		1368.00
28-03-2019	SOLAR ENERGY CHARGES	OBC	Payment	Cheque	125189	28-03-2019	03-04-2019		53856.00
28-03-2019	FEE- CLASS TEST	OBC	Payment	Cheque	125190	28-03-2019	03-04-2019		144756.00
28-03-2019	LIBRARY BOOKS	OBC	Payment	Cheque	125192	28-03-2019	03-04-2019		3800.00
30-03-2019	LIBRARY BOOKS	OBC	Payment	Cheque	125197	30-03-2019	03-04-2019		15254.00
30-03-2019	LIBRARY BOOKS	OBC	Payment	Cheque	125198	30-03-2019	03-04-2019		4407.00
30-03-2019	LIBRARY BOOKS	OBC	Payment	Cheque	125199	30-03-2019	03-04-2019		9161.00
30-03-2019	LIBRARY BOOKS	OBC	Payment	Cheque	125200	30-03-2019	03-04-2019		19104.00
30-03-2019	LIBRARY BOOKS	OBC	Payment	Cheque	125201	30-03-2019	03-04-2019		19228.00
30-03-2019	LIBRARY BOOKS	OBC	Payment	Cheque	125202	30-03-2019	03-04-2019		5832.00
30-03-2019	LIBRARY BOOKS	OBC	Payment	Cheque	125203	30-03-2019	03-04-2019		9800.00
30-03-2019	SALARY TEACHING STAFF	OBC	Payment	Cheque	125206	30-03-2019	03-04-2019		129700.00
30-03-2019	LIBRARY BOOKS	OBC	Payment	Cheque	125210	30-03-2019	03-04-2019		4803.00
30-03-2019	LAB.EXP-BOTANY	OBC	Payment	Cheque	125213	30-03-2019	03-04-2019		12993.00
31-03-2019	LIBRARY PERIODICALS	OBC	Payment	Cheque	125216	31-03-2019	03-04-2019		12299.00
31-03-2019	TDS OTHER THAN SALARY	OBC-INCOME TAX A/C	Payment	Cheque	125215	31-03-2019	04-04-2019		8033.00
31-03-2019	TDS OTHER THAN SALARY	OBC-INCOME TAX A/C	Payment	Cheque	125218	31-03-2019	04-04-2019		3467.00
31-03-2019	TDS OTHER THAN SALARY	OBC-INCOME TAX A/C	Payment	Cheque	125220	31-03-2019	04-04-2019		1745.00
29-03-2019	LTC/HTC EXP.	OBC	Payment	Cheque	125193	29-03-2019	05-04-2019		65114.00
30-03-2019	TDS ON SALARY	OBC-INCOME TAX A/C	Payment	Cheque	125205	30-03-2019	05-04-2019		81810.00
30-03-2019	TDS OTHER THAN SALARY	OBC-INCOME TAX A/C	Payment	Cheque	125207	30-03-2019	05-04-2019		15300.00
30-03-2019	LAB.EXP-BOTANY	OBC	Payment	Cheque	125211	30-03-2019	05-04-2019		333.00
30-03-2019	LIBRARY CONTIGENCY	OBC	Payment	Cheque	125212	30-03-2019	05-04-2019		4160.00
30-03-2019	SALE OF RADDI		Receipt	Cheque/DD		30-03-2019	05-04-2019	500.00	
30-03-2019	ELECTRICITY RECEIPTS		Receipt	Cheque/DD		30-03-2019	05-04-2019	3000.00	
31-03-2019	LTC/HTC EXP.	OBC	Payment	Cheque	125221	31-03-2019	05-04-2019		10030.00
28-03-2019	TDS OTHER THAN SALARY	OBC-INCOME TAX A/C	Payment	Cheque	125191	28-03-2019	06-04-2019		2954.00
30-03-2019	STATIONERY EXP.	OBC	Payment	Cheque	125195	30-03-2019	06-04-2019		52150.00
30-03-2019	LIBRARY BOOKS	OBC	Payment	Cheque	125196	30-03-2019	06-04-2019		106833.00
30-03-2019	LIBRARY BOOKS	OBC	Payment	Cheque	125208	30-03-2019	06-04-2019		39387.00
30-03-2019	LIBRARY BOOKS	OBC	Payment	Cheque	125209	30-03-2019	06-04-2019		4035.00
31-03-2019	TDS ON SALARY	OBC-INCOME TAX A/C	Payment	Cheque	125225	31-03-2019	06-04-2019		37910.00
30-03-2019	PENSION TEACHING STAFF	OBC	Payment	Cheque	125204	30-03-2019	06-04-2019		180410.00

SUSHMA GOEL & CO. * CHARTERED ACCOUNTANTS * FRN 03372N

31-03-2019	PVT.CONT.FOR SECURITY	OBC	Payment	Cheque	125214	31-03-2019	08-04-2019		465918.00
31-03-2019	REIMB.OF CHILD EDU ALLOW.	OBC	Payment	Cheque	125222	31-03-2019	08-04-2019		12385.00
31-03-2019	SALARY TEACHING STAFF	OBC	Payment	Cheque	125224	31-03-2019	08-04-2019		83590.00
31-03-2019	LTC/HTC EXP.	OBC	Payment	Cheque	125235	31-03-2019	08-04-2019		3398.00
31-03-2019	RETIREMENT GRATUITY/BENEFIT	OBC	Payment	Cheque	125777	31-03-2019	08-04-2019		1000000.00
31-03-2019	RETIREMENT GRATUITY/BENEFIT	OBC	Payment	Cheque	125778	31-03-2019	08-04-2019		1000000.00
31-03-2019	RETIREMENT GRATUITY/BENEFIT	OBC	Payment	Cheque	125779	31-03-2019	08-04-2019		474116.00
31-03-2019	REIMB.OF MEDICAL EXP.	OBC	Payment	Cheque	125217	31-03-2019	09-04-2019		31206.00
31-03-2019	REIMB.OF MEDICAL EXP.	OBC	Payment	Cheque	125219	31-03-2019	09-04-2019		15708.00
31-03-2019	TDS ON SALARY	OBC-INCOME TAX A/C	Payment	Cheque	125223	31-03-2019	09-04-2019		5615.00
31-03-2019	PVT.CONT.FOR SANITATION	OBC	Payment	Cheque	125226	31-03-2019	09-04-2019		464663.00
31-03-2019	TDS OTHER THAN SALARY	OBC-INCOME TAX A/C	Payment	Cheque	125227	31-03-2019	09-04-2019		8011.00
31-03-2019	LEGAL CHARGES	OBC	Payment	Cheque	125228	31-03-2019	09-04-2019		30915.00
31-03-2019	TDS OTHER THAN SALARY	OBC-INCOME TAX A/C	Payment	Cheque	125229	31-03-2019	09-04-2019		3435.00
31-03-2019	PVT.CONT.FOR SANITATION	OBC	Payment	Cheque	125230	31-03-2019	09-04-2019		5582.00
31-03-2019	TDS OTHER THAN SALARY	OBC-INCOME TAX A/C	Payment	Cheque	125231	31-03-2019	09-04-2019		96.00
31-03-2019	LIBRARY BOOKS	OBC	Payment	Cheque	125232	31-03-2019	09-04-2019		6511.00
31-03-2019	LIBRARY BOOKS	OBC	Payment	Cheque	125233	31-03-2019	09-04-2019		12223.00
31-03-2019	FREE SHIP TO STUDENTS	OBC	Payment	Cheque	125234	31-03-2019	09-04-2019		1240.00
31-03-2019	LIBRARY BOOKS	OBC	Payment	Cheque	125237	31-03-2019	12-04-2019		15372.00
31-03-2019	CONVEYANCE EXP.	OBC	Payment	Cheque	125238	31-03-2019	12-04-2019		700.00
31-03-2019	LTC/HTC EXP.	OBC	Payment	Cheque	125239	31-03-2019	12-04-2019		6995.00
31-03-2019	PRINTING A/C	OBC	Payment	Cheque	125240	31-03-2019	12-04-2019		9204.00
31-03-2019	STATIONERY EXP.	OBC	Payment	Cheque	125241	31-03-2019	12-04-2019		250.00
31-03-2019	LTC/HTC EXP.	OBC	Payment	Cheque	125242	31-03-2019	12-04-2019		11030.00
31-03-2019	LAB EXP- COMPUTER	OBC	Payment	Cheque	125243	31-03-2019	12-04-2019		4948.00
31-03-2019	MAINT.OF GARDEN	OBC	Payment	Cheque	125244	31-03-2019	12-04-2019		4945.00
31-03-2019	STATIONERY EXP.	OBC	Payment	Cheque	125245	31-03-2019	12-04-2019		1003.00
31-03-2019	HONORARIUM EXP.	OBC	Payment	Cheque	125246	31-03-2019	12-04-2019		8792.00
31-03-2019	CONTIGENCY A/C	OBC	Payment	Cheque	125247	31-03-2019	12-04-2019		190.00
31-03-2019	MAINT.OF EQUIPMENT.	OBC	Payment	Cheque	125248	31-03-2019	12-04-2019		1036.00
31-03-2019	LIBRARY CONTIGENCY	OBC	Payment	Cheque	125249	31-03-2019	12-04-2019		2822.00
31-03-2019	LIBRARY BOOKS	OBC	Payment	Cheque	125776	31-03-2019	12-04-2019		6537.00
31-03-2019	CONVEYANCE EXP.	OBC	Payment	Cheque	125780	31-03-2019	16-04-2019		932.00
31-03-2019	LIBRARY NEWSPAPER/MAGAZINE	OBC	Payment	Cheque	125250	31-03-2019	18-04-2019		6798.00
31-03-2019	GST	OBC	Payment	Cheque	125782	31-03-2019	18-04-2019		1800.00
31-03-2019	LAB.EXP-ZOOLOGY	OBC	Payment	Cheque	125781	31-03-2019	22-04-2019		13.00
31-03-2019	STATIONERY EXP.	OBC	Payment	Cheque	125783	31-03-2019	25-04-2019		10219.00
14-03-2019	PNG CHARGES		Receipt	Cheque/DD		14-03-2019	30-04-2019	57103.00	
31-03-2019	LAB.EXP-PHYSICS	OBC	Payment	Cheque	125785	31-03-2019	30-04-2019		140.00

SURANA GOEL & CO. CHARTERED ACCOUNTANTS

31-03-2019	POSTAGE EXP.	OBC	Payment	Cheque	125786	31-03-2019	30-04-2019		2642.00
31-03-2019	LTC/HTC EXP.	OBC	Payment	Cheque	125788	31-03-2019	30-04-2019		23984.00
31-03-2019	CONVEYANCE EXP.	OBC	Payment	Cheque	125789	31-03-2019	30-04-2019		4640.00
31-03-2019	REIMB.OF MEDICAL EXP.	OBC	Payment	Cheque	125790	31-03-2019	01-05-2019		107720.00
31-03-2019	REIMB.OF MEDICAL EXP.	OBC	Payment	Cheque	125766	31-03-2019	01-05-2019		35110.00
31-03-2019	STATIONERY EXP.	OBC	Payment	Cheque	125784	31-03-2019	02-05-2019		500.00
31-03-2019	LTC/HTC EXP.	OBC	Payment	Cheque	125767	31-03-2019	06-05-2019		24468.00
							Balance as per company books:	33883290.67	
							Amounts not reflected in bank:	60603.00	5099795.00
							Amounts not reflected in Company Books :		
							Balance as per bank:	**38922482.67**	
							Balance as per Imported Bank Statement :		
							Difference :		

SURATNA GOEL & CO. * CHARTERED ACCOUNTANTS *