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, 2022, and the Receipt & Payment and Income & Expenditure Account fpr 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 2022, 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

CA N.K Jindal
Partner
Membership No. 091028

PLACE: NEW DELHI
DATE: 02-09-2022
UDIN:22091028AQRMHO5144

RECURRING GRANT ACCOUNT

NOTES TO ACCOUNTS

1) Basis for Accounting

a) The Income and Expenditure for the F.Y 2021-22 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 2021-22, Library books of Rs.4,79,342/- were purchased
b) All fixed assets are valued at cost less depreciation.

3) Depreciation

In the F.Y 2021-22, 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.12,64,500/-
Library Books (OO/UGC FUND)	Rs 65/-

4) Deficit

a) The deficit amount of Rs.43,23,859.10 was overspent in GIA-Other than Salary and the said money was taken for GIA- Salary and will be recouped as the GIA received from Government.

5) 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.

JMG & ASSOCIATES CHARTERED ACCOUNTANTS DELHI

6) <u>Stale Cheques</u>

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.

7) <u>Income Tax Assessment</u>

a) A Notice U/s 148 of the Income Tax Act, 1961 has been issued on 30-06-2021 due to the non-filing of the Income Tax Return for the Financial year 2016-17. After the verdict of the supreme court, in response to the above notice, the return for FY 2016-17 has been filed and is pending assessment by the Income tax department.

8) <u>TDS Demand</u>

a) There is an outstanding TDS demand assessed by the IT portal. of Rs 4,65,242/- 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.

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

JMG & ASSOCIATES * CHARTERED ACCOUNTANTS NEW DELHI

CA N.K Jindal
Partner
Membership No. 091028

PLACE: NEW DELHI
DATE: 02-09-2022

DEEN DAYAL UPADHYAYA COLLEGE
(UNIVERSITY OF DELHI)

BALANCE SHEET OF RECURRING GRANT ACCOUNT AS ON 31-03-2022

Previous Year as on 31.03.2021	Liabilities		Amount (Rs.) as on 31.03.2022	Previous Year as on 31.03.2021	Assets		Amount (Rs.) as on 31.03.2022
	Capital Account				**Fixed Assets**		
50,842.00	ADVANCES	1,281,600.00		785,158.00	LIBRARY BOOKS	632,250.00	
785,158.00	LIBRARY FUND	632,250.00		65.00	LIBRARY BOOKS (O/O UGC FUND)	32.00	632,282.00
65.00	LIBRARY FUND (O/O UGC PROJECT)	32.00					
923.00	Unutilised - GIA (REPAIR & MAINT.)	923.00			**Current Assets**		
24,080.00	Unutilized - GIA Conference Workshop	24,080.00		7,612,476.98	Bank Accounts PNB	726,859.43	
-	Unutilized -GIA SALARY (Annexure-A)	453.90		8,442.00	ADVANCE FOR LTC/HTC	-	
5,747,676.45	Unutilized - GIA Other Than Salary (Annexure-A)	-	1,939,338.90	10,000.00	ADVANCE TO HARI KUMAR S	-	
				32,400.00	CAR ADVANCE (PROF.ANURAG MISHRA)	21,600.00	
	Loans (Liability) Annexure-B			-	ADVANCE TO ILBS HOSPITAL	1,260,000.00	
17,420.00	STALE CHEQUE-2018-19	17,420.00		454,560.00	TO BE RECD.FROM D.U.(ANNUAL CHARGES)	1,106,535.00	
57,673.00	STALE CHEQUE-2019-20	57,673.00		275,865.00	TO BE RECD.FROM ICCR (ANNUAL CHARGES)	276,365.00	
28,470.00	STALE CHEQUE-2020-21	28,470.00		591,034.00	RECEIVABLE FROM BOYS HOSTEL	-	
-	STALE CHEQUE-2021-22	64,950.00	168,513.00	591,961.00	RECEIVABLE FROM GIRLS HOSTEL	-	
				37,000.00	RECEIVABLE FROM PNB	27,000.00	
3,687,851.00	**Current Liabilities (Annexure C)**	1,942,859.00	1,942,859.00	1,196.47	PNG CHARGES RECEIVABLES -CANTEEN	69.47	3,418,428.90
Rs. 10,400,158.45			Rs. 4,050,710.90	Rs. 10,400,158.45			Rs. 4,050,710.90

D.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 : 02-09-2022
Place of signature : New Delhi

DEEN DAYAL UPADHYAYA COLLEGE

(UNIVERSITY OF DELHI)

RECEIPT AND PAYMENT STATEMENT OF MAINTAINANCE GRANT ACCOUNT FOR THE YEAR ENDING 31-3-2022

Previous year as on 31.03.21	Receipts	AMOUNT(Rs.) AS ON 31.03.22	Previous year as on 31.03.21	Payments	AMOUNT(Rs.) AS ON 31.03.22
2,682,376.20	**Opening Balance**	**7,612,476.98**	8,442.00	ADVANCE FOR LTC/HTC	-
14,655.00	STALE CHEQUE 2017-18	-	193,000.00	ADVANCE TO HARI KUMAR S	75,000.00
130,426.00	STALE CHEQUE 2019-20	-	-	ADVANCE TO HOPE ENTERPRISES	-
843,878.00	STALE CHEQUE 2020-21	-	-	ADVANCE TO P.S.RAWAT	36,500.00
-	STALE CHEQUE 2021-22	1,603,771.00	-	ADVANCE TO ABHIJEET SINHA	23,900.00
40,147.00	GROUP INSURANCE SCHEME	5,800.00	-	ADVANCE TO PREM SINGH RAWAT	-
-	NPS EMPLOYEES SUBS.	369,857.00	20,000.00	ADVANCE TO RATNA	-
-	NPS EMPLOYER`S CONT.	517,794.00	-	ADVANCE TO SANDEEP MAGO	-
-	LIBRARY BOOK BINDING SECURITY	4,000.00	-	ADVANCE TO ILBS HOSPITAL	1,260,000.00
-	ANNUAL CHARGES	18,760.00	-	ANNUAL CHARGES	18,760.00
45,891.00	ADVANCE TO HARI KUMAR S	47,511.00	-	COLLEGE MAGAZINE EXPENSES	-
6,304.00	ADVANCE TO P.S.RAWAT	1,324.00	2,227,400.00	DDUC THRIFT & CREDIT SOCIETY	2,259,990.00
6.00	ADVANCE TO RATNA	-	42,000.00	DST-PAC MEETING	-
1,723.00	IMPREST TO ASHWANI THAKUR	-	420.00	DUC SC/ST EMPLOYEE	420.00
1,180.00	IMPREST TO LATHIKA NAIR	-	5,710.00	DUCKU	5,270.00
-	IMPREST TO DEEPAK JAIN	112.00	480.00	DUCLEA	480.00
-	IMPREST TO POONAM KASTURI	160.00	1,140.00	DUCLSA	1,135.00
-	IMPREST TO SANDEEP MAGO	568.00	-	DUTIES & TAXES	-
-	PROPERTY TAX	278,960.00	37,800.00	DUTWF	38,900.00
27,490.00	TO BE RECD.FROM D.U.(ANNUAL CHARGES)	453,985.00	2,610.00	FEE CONCESSION	1,805.00
-	TO BE RECD.FROM ICCR	16,335.00	40,000.00	GIA MERITORIOUS AWARD	-
110,000.00	ATM RENT	70,000.00	890,147.00	GROUP INSURANCE SCHEME	852,000.00
-	AUDITORIUM RENT	10,000.00	5,000.00	IMPREST TO ASHWANI THAKUR	5,000.00
608,615.00	ELECTRICITY RECEIPTS	933,424.00	2,000.00	IMPREST TO CHARU KALRA	2,000.00
-	FEE- I CARD	50.00	-	IMPREST TO DEEPAK JAIN	2,000.00
30,000.00	GIA MERITORIOUS AWARD	80,000.00	2,000.00	IMPREST TO RENU SOLANKI	2,000.00
1,914,277.00	GIA FOR RESEARCH PROJECT	450,106.00	-	IMPREST TO SANDEEP MAGO	12,000.00
177,519.20	MINOR RESEARCH PROJECT	-	2,000.00	IMPREST TO POONAM KASTURI	2,000.00
342,105,423.00	GIA FOR SALARY	370,000,000.00	-	IMPREST TO SUJATA KHATRI	2,000.00
66,000,000.00	GIA OTHER THAN SALARY	17,253,000.00	1,500.00	IMPREST TO SANDEEP MAGO	-
70,602.00	GIA TRAVEL GRANT TO TEACHER	-	2,000.00	IMPREST TO SHWETA	-
6,113,165.00	GROSS FEE	7,864,425.00	305,392.00	LIBRARY BOOKS	479,342.00
-	GSTR-3	1,800.00	440,771.00	LIFE INSURANCE CORPORATION	435,927.00

JMG & ASSOCIATES * CHARTERED ACCOUNTANTS * NEW DELHI

Treasurer

RECEIPT AND PAYMENT STATEMENT OF MAINTAINANCE GRANT ACCOUNT FOR THE YEAR ENDING 31-3-2022

Previous year as on 31.03.21	Receipts	AMOUNT(Rs.) AS ON 31.03.22	Previous year as on 31.03.21	Payments	AMOUNT(Rs.) AS ON 31.03.22
55,157.00	INTEREST ON SAVING BANK A/C	168,230.00	-	INTEREST ON TDS	11,460.00
326,045.64	INTEREST ON SWEEP A/C	568,170.00	4,769,508.00	NPS EMPLOYEES SUBS.	4,760,566.00
-	INTEREST ON TDS	11,460.00	6,313,157.00	NPS EMPLOYER`S CONT.	6,646,164.00
38,957.00	LIBRARY FINE	60,017.25	46,130,820.00	PROVIDENT FUND A/C	45,711,100.00
9,161.00	LICENCE FEE	27,500.00	268,200.00	STAFF ASSOCIATION (TEACHING STAFF)	314,100.00
10,446.00	MISC.INCOME	49,300.00	202,426.00	STALE CHEQUE 2019-20	-
53,221.00	PNG CHARGES RECEIVABLE (CANTEEN)	1,196.47	815,408.00	STALE CHEQUE 2020-21	-
-	PNG CHARGES -CANTEEN	1,323.53	-	STALE CHEQUE 2021-22	1,538,821.00
-	RECEIVABLE FROM BOYS HOSTEL	591,034.00	438,489.00	TDS OTHER THAN SALARY	1,118,012.00
-	RECEIVABLE FROM GIRLS HOSTEL	591,961.00	-	TDS TO BE DEPOSITED	263,700.00
-	RECEIVABLE FROM PNB	10,000.00	4,083,000.00	TO BE PAID TO STAFF FOR APRIL-2020	16,200.00
-	RECOVERY OF LOSS OF BOOKS	-	-	TO BE PAID TO STAFF FOR MAY-2021	3,722,637.00
279,161.00	WATER RECEIPTS	349300.00	-	WELFARE FUND (NON-TEACHING)	61,400.00
23,400.00	CONTINGENCY	-	49,800.00	WUS HEALTH CENTRE	49,800.00
-	TDS TO BE DEPOSITED	72700.00	21,163.00	ADVERTISEMENT EXPENSES	33,756.00
-	TDS ON SALARY	24737.00	3,000.00	AUDIT FEE	6,000.00
2,065.00	BANK CHARGES		2,611.86	BANK CHARGES	3,693.80
92120	HIRING OF VEHICLE	-	249,086.00	CONTINGENCY	231,043.00
153,530.00	FINE/PENALTY	-	106,732.00	CONVEYANCE EXP.	158,028.00
10,606.00	PNG CHARGES	-	230,080.00	DRESS ALLOWANCE	-
225,534.00	SALARY RECOVER-TEACHING	-	11,755,915.00	ELECTRICITY EXPENSES	12,099,530.00
			183,144.00	ENCASHMENT OF E.L.	27,161.00
			20,220.00	FREE SHIP TO STUDENTS	24,025.00
			-	GSTR-3	1,800.00
			182,673.00	GSTR-7 (TDS ON GST)	244,944.00
			598,780.00	HIRING OF VEHICLE	415,375.00
			369,000.00	HONORARIUM/SITTING FEE	836,000.00
			458.00	LAB EXP CHEMISTRY	434.00
			1,100.00	LAB EXP- COMPUTER	9,424.00
			640.00	LAB EXP-ELECTRONICS	2,340.00
			7,686.00	LAB.EXP-BOTANY	704.00
			3,498.00	LAB.EXP-PHYSICS	4,480.00
			-	LAB.EXP-ZOOLOGY	3,161.00
			-	LEGAL	63,540.00
			-	LIBRARY CONTIGENCY	85,593.00
			93,584.00	LIBRARY NEWSPAPER/MAGAZINE	-

JMG & ASSOCIATES * CHARTERED ACCOUNTANTS * NEW DELHI

Treasurer

RECEIPT AND PAYMENT STATEMENT OF MAINTAINANCE GRANT ACCOUNT FOR THE YEAR ENDING 31-3-2022

Previous year as on 31.03.21	Receipts	AMOUNT(Rs.) AS ON 31.03.22	Previous year as on 31.03.21	Payments	AMOUNT(Rs.) AS ON 31.03.22
			14,760.00	LTC/HTC EXP.	143,066.00
			47,586.00	MAINT.OF EQUIPMENT.	66,704.00
			3,680.00	MAINT.OF GARDEN	46,740.00
			-	MAINT.OF RESIDENTAL FLATS	24,600.00
			1,511,953.00	PENSION NON-TEACHING	1,948,346.00
			5,404,025.00	PENSION TEACHING STAFF	5,538,179.00
			2,704.00	POSTAGE EXP.	6,242.00
			30,994.00	PRINTING A/C	73,593.00
			23,847,847.00	PROPERTY TAX	3,942,866.00
			5,546,079.00	PVT.CONT.FOR SANITATION	7,194,308.00
			4,865,454.00	PVT.CONT.FOR SECURITY	5,453,250.00
			1,510,170.00	REIMB.OF CHILD EDU ALLOW.	1,242,000.00
			2,489,345.00	REIMB.OF MEDICAL EXP.	6,016,853.00
			5,371.00	REIMBURSEMENT OF NEWSPAPER EXP.	25,092.00
			1,161,290.00	RETIREMENT GRATUITY/BENEFIT	-
			34,121,301.00	SALARY NON-TEACHING STAFF	36,798,697.00
			183,930,052.00	SALARY TEACHING STAFF	184,693,058.00
			880,770.00	SOLAR ENERGY CHARGES	1,139,136.00
			-	SPECIAL CASH PACKAGE LTC	2,440,504.00
			125,976.00	STATIONERY EXP.	169,620.00
			62,611,932.00	TDS ON SALARY	60,483,971.00
			164,866.00	TELEPHONE EXP.	90,871.00
			541,370.00	VICE-CHANCELLOR RELIEF FUND	-
			53,000.00	WELFARE FUND	-
			2,486,490.00	WATER EXPENSES	4,670,261.00
			-	GIA TRAVEL GRANT TO TEACHER	70,602.00
			1,914,277.00	GIA FOR RESEARCH PROJECT	450,106.00
			177,519.20	MINOR RESEARCH PROJECT	-
			11,802.00	PNG CHARGES	1,393.00
			-	PAYABLE TO A J BOOKS	23,698.00
			-	PAYABLE TO BOOK AGE DISTRIBUTORS	15,262.00
			-	PAYABLE TO BRIJWASI BOOK DISTRIBUTORS	220,228.00
			-	PAYABLE TO DELHI JAL BOARD	244,600.00
			-	PAYABLE TO MIRAZ SECURITAS	654,028.00
			-	PAYABLE TO MTNL DELHI	12,585.00
			-	PAYALBLE TO RULEX SECURITY GROUP P LTD	669,961.00

JMG & ASSOCIATES * CHARTERED ACCOUNTANTS * NEW DELHI

Aggarwal

Treasurer

RECEIPT AND PAYMENT STATEMENT OF MAINTAINANCE GRANT ACCOUNT FOR THE YEAR ENDING 31-3-2022

Previous year as on 31.03.21	Receipts	AMOUNT(Rs.) AS ON 31.03.22	Previous year as on 31.03.21	Payments	AMOUNT(Rs.) AS ON 31.03.22
			-	PAYABLE TO SAI GLOBAL INDIA BOOKS	256,464.00
			-	PAYABLE TO VIVEK TRAVELS	46,060.00
			-	PROVISION FOR FEE CONCESSION	532,440.00
			-	ELECTRICTY RECEIPT REFUNDED TO ROHIT.P	1,973.00
			-	REFUND OF FEES	5,511.00
					409,394,288.80
			7,612,476.98	**Closing Balance**	**726,859.43**
422,203,081.04	**Total**	**410,121,148.23**	**422,203,081.04**	**Total**	**410,121,148.23**

D.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 : 02-09-2022
Place of signature : New Delhi

DEEN DAYAL UPADHYAYA COLLEGE

(UNIVERSITY OF DELHI)

INCOME & EXPENDITURE ACCOUNTS (RECURRING GRANT)
FOR THE YEAR ENDING 31-03-2022

(Amount in rupees)

Previous year as on 31.03.21	EXPENDITURE	AMOUNT(Rs.) AS ON 31.03.22	Previous year as on 31.03.21	INCOME	AMOUNT(Rs.) AS ON 31.03.22
	SALARY HEAD:			**SALARY HEAD:**	
46,846,130.00	SALARY NON-TEACHING STAFF	51,358,330.00	345,000,000.14	GIA FOR SALARY	370,000,000.00
299,548,359.00	SALARY TEACHING STAFF	295,204,592.00	49,586.00	SALARY RECOVERY-NON TEACHING	110,079.00
1,511,953.00	PENSION NON-TEACHING	1,948,346.00	431,475.00	SALARY RECOVERY-TEACHING	245,530.00
6,069,585.00	PENSION TEACHING STAFF	6,106,011.00	159,352.00	LICENCE FEE	-
1,593,000.00	REIMB.OF CHILD EDU ALLOW.	1,242,000.00	34,920.00	WASHING ALLOWANCE (RECOVERY)	-
2,664,861.00	REIMB.OF MEDICAL EXP.	6,286,994.00	55,157.00	INTEREST ON SAVING BANK A/C	-
5,371.00	REIMBURSEMENT OF NEWSPAPER EXP.	25,092.00	326,045.64	INTEREST ON SWEEP A/C	-
1,161,290.00	RETIREMENT GRATUITY/BENEFIT	-		**Other than Salary Heads:**	
183,144.00	ENCASHMENT OF E.L.	27,161.00	65,026,919.53	GIA OTHER THAN SALARY	23,000,676.45
-	SPECIAL CASH PACKAGE LTC	2,440,504.00	377,280.00	FINE/PENALTY	34,225.00
14,760.00	LTC/HTC EXP.	151,508.00	120,000.00	ATM RENT	70,000.00
	Other than Salary Heads:			AUDITORIUM RENT	10,000.00
21163	ADVERTISEMENT	33,756.00	608,615.00	ELECTRICITY RECEIPTS	944,026.00
3,000.00	AUDIT FEE	6,000.00	560,200.00	FEE - WATER & ELECTRICITY	620,200.00
546.86	BANK CHARGES	3,693.80	168,060.00	FEE- CLASS TEST	186,060.00
302,860.00	CONTIGENCY A/C	300,140.00	2,595,000.00	FEE- COURSE	3,075,000.00
138,000.00	CONVEYANCE EXP.	167,528.00	285,525.00	FEE- FOREIGN STUDENTS	228,230.00
265,000.00	DRESS ALLOWANCE	-	224,080.00	FEE- GARDEN	248,080.00
11,755,915.00	ELECTRICITY EXPENSES	12,099,530.00	71,125.00	FEE- I CARD	78,975.00
1,335.00	FEE WRITTEN OFF	40,365.00	112,040.00	FEE- LABORATORY	124,040.00
7,830.00	FEE CONCESSION	1,805.00	1,120,400.00	FEE- LIBRARY & READING ROOM FEE	2,479,200.00
20,220.00	FREE SHIP TO STUDENTS	24,025.00	336,120.00	FEE- MAGAZINE	372,120.00
564,000.00	HIRING OF VEHICLE	423,852.00	14,230.00	FEE-ADMISSION	15,900.00
408,000.00	HONORARIUM/SITTING FEE	845,000.00	403,344.00	FEE-TUITION	446,544.00
458.00	LAB EXP CHEMISTRY	434.00	38,957.00	LIBRARY FINE	60,017.25
3,100.00	LAB EXP- COMPUTER	11,424.00	182,432.00	MISC.INCOME	49,300.00
4,640.00	LAB EXP-ELECTRONICS	4,180.00	296,761.00	WATER RECEIPTS	367,513.00
9,686.00	LAB.EXP-BOTANY	2,704.00	-	INTEREST ON SAVING BANK A/C	168,230.00
7,498.00	LAB.EXP-PHYSICS	6,368.00	-	INTEREST ON SWEEP A/C	568,170.00
320.00	LAB.EXP-ZOOLOGY	5,161.00	-	LICENCE FEE	204,477.00
-	LEGAL CHARGES	70,600.00			
-	LIBRARY CONTIGENCY	85,593.00			

JMG & ASSOCIATES * CHARTERED ACCOUNTANTS * NEW DELHI

Treasurer

INCOME & EXPENDITURE ACCOUNTS (RECURRING GRANT)
FOR THE YEAR ENDING 31-03-2022

(Amount in rupees)

Previous year as on 31.03.21	EXPENDITURE	AMOUNT(Rs.) AS ON 31.03.22	Previous year as on 31.03.21	INCOME	AMOUNT(Rs.) AS ON 31.03.22
93,584.00	LIBRARY NEWSPAPER/MAGAZINE	-			
-	MAINT. OF RESIDENTIAL FALTS	24,600.00			
47,586.00	MAINT.OF EQUIPMENT.	66,704.00			
23,674.00	MAINT.OF GARDEN	70,640.00			
2,704.00	POSTAGE EXP.	7,742.00			
30,994.00	PRINTING A/C	73,593.00			
22,664,852.00	PROPERTY TAX	3,663,906.00			
6,417,667.00	PVT.CONT.FOR SANITATION	7,446,736.00			
5,729,889.00	PVT.CONT.FOR SECURITY	5,644,022.00			
880,770.00	SOLAR ENERGY CHARGES	1,139,136.00			
125,976.00	STATIONERY EXP.	169,620.00			
177,451.00	TELEPHONE EXP.	90,871.00			
2,731,090.00	WATER EXPENSES	4,670,261.00			
-	REFUND OF FEE	5,511.00			
		401,996,038.80			
6,559,362.45	**Excess of income over expenditure**	**1,710,553.90**			
418,597,624.31	**Total**	**403,706,592.70**	**418,597,624.31**	**Total**	**403,706,592.70**

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

Treasu...

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 : 02-09-2022
Place of signature : New Delhi

DEEN DAYAL UPADHYAYA COLLEGE

Annex-A

(UNIVERSITY OF DELHI)

STATEMENT OF RECURRING GRANTS IN AID FOR THE YEAR ENDING 31.03.2022

Amount in rupees)

Particulars	Amount	Total Amount	Balance GIA
GIA FOR SALARY :			
Unutilized Grant in Aid as on 1-4-2021(open.balance):			
Cash at Bank	0.00		
Grant Received during the year 2021-22	370,000,000.00	370,000,000.00	
Add Receipts during the year:			
Recovery of Car Advances	10,800.00		
Recovery of salary	355,609.00		
Adjustment of advances/LTC	8,442.00	374,851.00	
Less:Payments during the year:			
a)salary & Allowances	364,790,538.00		
b)AdvancesTO ILBS HOSPITAL	1,260,000.00	366,050,538.00	
Balance GIA for salary			**4,324,313.00**
Less: transferred to O/t Salary Head			**4,323,859.10**
Closing balance of GIA for Salary			**453.90**

GIA FOR OTHER THAN SALARY:			
Unutilized Grant in Aid as on 1-4-2021 (open.balance)			
Cash at Bank	5,747,676.45		
Grant Received during the year 2021-22	17,253,000.00	23,000,676.45	
Add Receipts during the year:			
Recovery / Settlement of Advances	10,000.00		
Fee & other Misc.Receipts	10,350,307.25	10,360,307.25	
Less: Payments other than salary during the year	37,205,500.80		
Less: Library books purchased during the year	479,342.00	37,684,842.80	
Balance GIA for other than salary			**-4,323,859.10**
Overspent expendituire transferred from salary head			**4,323,859.10**
Closing balance of GIA other than salary**			**0.00**
Closing balance in Recurring Grant A/c			**453.90**

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

JMG & ASSOCIATES CHARTERED ACCOUNTANTS DELHI

Treasurer

Annex-B

DEEN DAYAL UPADHYAYA COLLEGE

(UNIVERSITY OF DELHI)

DETAILS OF STALE CHEQUES PAYABLE OF M.G. ACCOUNT AS ON 31.03.2022

(Amount in ruppes)

S.No.	Date	Cheque No.	Particulars	Amount	Total Amount
STALE CHEQUES PAYABLE 2018-2019					
1	31/12/18	111585 /111587	VIPIN	1240.00	
2	31/12/18	111585 /111587	SANKIT	1240.00	
3	31/12/18	111585 /111587	DHEERAJ DESHMUKH	1240.00	
4	31/12/18	111585 /111587	NAVYA	1240.00	
5	31/12/18	111585 /111587	AKASH	1240.00	
6	31/12/18	111585 /111587	SHRISTY KOTNALA	1240.00	
7	31/12/18	111585 /111587	RATAN BABU	1240.00	
8	31/12/18	111585 /111587	PANKAJ	1240.00	
9	31/12/18	111585 /111587	SAKSHI	1240.00	
10	31/12/18	111585 /111587	AZAD	1240.00	
11	31/12/18	111585 /111587	DURGESH KUMAR	1240.00	
12	31/12/18	111585 /111587	DILKUSH HUDDA	1240.00	
13	31/12/18	111585 /111587	Name not found	1240.00	
14	14/02/19	125015	INST. OF CA OF INDIA	1000.00	
15	19/03/19	125122	GERMINAL P LTD	300.00	**17420.00**
STALE CHEQUES PAYABLE 2019-2020					
1	02.12.2019	143549/ 143550	SAROVAN	1305.00	
2	02.12.2019	143549/ 143550	NIKITA	1305.00	
3	02.12.2019	143549/ 143550	KAPIL	1305.00	
4	02.12.2019	143549/ 143550	GAURAV YADAV	1305.00	
5	02.12.2019	143549/ 143550	HIMANSHI SHARMA	1305.00	
6	02.12.2019	143549/ 143550	SHANTNU	1305.00	
7	02.12.2019	143549/ 143550	SANJAY	1305.00	
8	02.12.2019	143549/ 143550	MANISH KUMAR	1305.00	
9	02.12.2019	143549/ 143550	VIVEK BHARTI	1305.00	
10	02.12.2019	143549/ 143550	ANKIT MISHRA	1305.00	
11	02.12.2019	143549/ 143550	NITIN	1305.00	
12	02.12.2019	143549/ 143550	PRASOON YADAV	1305.00	
13	02.12.2019	143549/ 143550	HARSH YADAV	1305.00	
14	02.12.2019	143549/ 143550	JATIN	1305.00	
15	02.12.2019	143549/ 143550	ARCHANA	1305.00	
16	02.12.2019	143549/ 143550	KARAN DABLA	1305.00	
17	02.12.2019	143549/ 143550	MANISHA MEENA	1305.00	
18	02.12.2019	143549/ 143550	MANISH KUMAR	1305.00	
19	02.12.2019	143549/ 143550	SACHIN KUMAR	1305.00	
20	02.12.2019	143549/ 143550	ABHAY SHUKLA	1305.00	
21	02.12.2019	143549/ 143550	DEEPAK SHARMA	1305.00	
22	02.12.2019	143549/ 143550	DIPIKA	1305.00	
23	02.12.2019	143549/ 143550	SARA	1305.00	
24	02.12.2019	143549/ 143550	MANSHI BHARTI	1305.00	
25	02.12.2019	143549/ 143550	MOHIT RAWAT	1305.00	
26	02.12.2019	143549/ 143550	VARSHA BAI	1305.00	
27	02.12.2019	143549/ 143550	TANISH SINGH	1305.00	
28	02.12.2019	143549/ 143550	ROHIT	1305.00	
29	02.12.2019	143549/ 143550	DEEPIKA	1305.00	
30	03.01.2020	NEFT/RTGS	KUNDA JITENDER SAMDANI	3400.00	
31	03.01.2020	NEFT/RTGS	SEEMA VERMA	3035.00	
32	03.01.2020	NEFT/RTGS	SUJA TD	945.00	
33	03.01.2020	NEFT/RTGS	JAIVIDHYA	5623.00	
34	07.01.2020	NEFT/RTGS	DEEPAK KAUSHIK	1305.00	
35	13.01.2020	NEFT/RTGS	GERMINAL PUBLICATION P. LTD.	300.00	
36	16.01.2020	143681	THE INSTITUTE OF CHARTERED	1000.00	
37	03.02.2020	143723	CENTRAL NEWS AGENCY PVT. LTD.	4220.00	**57673.00**
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 + 3350)	12750.00	

JMG & ASSOCIATES CHARTERED ACCOUNTANTS DELHI

Treasurer

DETAILS OF STALE CHEQUES PAYABLE OF M.G. ACCOUNT AS ON 31.03.2022

(Amount in ruppes)

S.No.	Date	Cheque No.	Particulars	Amount	Total Amount
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 CHOBEY	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	
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	64950.00
			GRAND T O T A L		**168,513.00**

D.Asstt. 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 31-3-2022

Particular	Current Year	Previouse Year
	31/3/2022	31/3/2021
APPLICATION FEE FOR TEACHING POST	266,781.00	266,781.00
DST-PAC MEETING	95,726.00	95,726.00
DUCLSA	100.00	100.00
DIFF. AMOUNT OF ELECTRICITY (Dr. Jyotishman Kalita)	54,403.00	
ECO CLUB	877.00	877.00
GROUP INSURANCE SCHEME	5,600.00	1,600.00
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	50,000.00
SECURITY CANTEEN (SHRI SAI FOOD)	3,204.00	3,204.00
LIBRARY BOOK BINDING SECURITY	4,000.00	-
PROVISION FOR FEE CONCESSION	1,317,682.00	731,061.00
STAFF ASSOCIATION	-	5,700.00
TDS TO BE DEPOSITED	-	191,000.00
TO BE PAID TO STAFF FOR APRIL.20	-	16,200.00
PAYABLE TO MTNL	-	12,585.00
PAYABLE TO DELHI JAL BOARD	-	244,600.00
PAYABLE TO VIVEK TRAVELS PVT. LTD	-	47,000.00
PAYABLE TO A.J BOOKS	-	23,698.00
GST PAYABLE (PNB)	21,600.00	21,600.00
PAYABLE TO BOOK AGE DISTRIBUTORS	-	15,262.00
PAYABLE TO SAI GLOBAL INDIA BOOKS	-	256,464.00
PAYABLE TO BRIJWASI BOOK DISTRIBUTORS	-	220,228.00
PAYABLE TO MIRAZ SECURITAS PVT. LTD	-	676,976.00
PAYABLE TO RULEX SECURITY GROUP PVT. LTD	-	693,701.00
GIA TRAVEL GRANT TO TEACHERS		70,602.00
TOTAL	**1,942,859.00**	**3,687,851.00**

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

JMG & ASSOCIATES * CHARTERED ACCOUNTANTS * NEW DELHI

MAINTAINCE GRANT A/C
PUNJAB NATIONAL BANK

Reconciliation Statement 1-Mar-2022 to 31-Mar-2022

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	*Bank Date*	Debit	Credit
27-01-2022	**DUCLEA**	**Payment**	Cheque	765069	27-01-2022			**40.00**
11-02-2022	**WUS HEALTH CENTRE**	**Payment**	Cheque	846403	11-02-2022			**4150.00**
09-03-2022	**WUS HEALTH CENTRE**	**Payment**	Cheque	846441	09-03-2022			**4150.00**
14-03-2022	**WATER EXPENSES**	**Payment**	Cheque	934694	14-03-2022			**476348.00**
25-03-2022	**STALE CHEQUE-2021-22**	**Payment**	Cheque	934714	25-03-2022			**1305.00**
25-03-2022	**STALE CHEQUE-2021-22**	**Payment**	Cheque	934715	25-03-2022			**1305.00**
31-03-2022	**SALARY TEACHING STAFF**	**Payment**	Cheque	934722	31-03-2022			**612450.00**
31-03-2022	**TDS OTHER THAN SALARY**	**Payment**	Cheque	934723	31-03-2022			**68050.00**
31-03-2022	**PENSION NON-TEACHING**	**Payment**	Cheque	934724	31-03-2022			**259977.00**
31-03-2022	**PENSION TEACHING STAFF**	**Payment**	Cheque	934725	31-03-2022			**570352.00**
31-03-2022	**TDS ON SALARY**	**Payment**	Cheque	934726	31-03-2022			**159847.00**
31-03-2022	**LAB EXP- COMPUTER**	**Payment**	Cheque	934727	31-03-2022			**4624.00**
31-03-2022	**LAB.EXP-ZOOLOGY**	**Payment**	Cheque	934728	31-03-2022			**2571.00**
31-03-2022	**STATIONERY EXP.**	**Payment**	Cheque	934729	31-03-2022			**17900.00**
31-03-2022	**LIBRARY CONTIGENCY**	**Payment**	Cheque	934730	31-03-2022			**9450.00**
31-03-2022	**LAB.EXP-PHYSICS**	**Payment**	Cheque	934731	31-03-2022			**2238.00**
31-03-2022	**LAB EXP- COMPUTER**	**Payment**	Cheque	934732	31-03-2022			**800.00**
31-03-2022	**STATIONERY EXP.**	**Payment**	Cheque	934733	31-03-2022			**19336.00**
31-03-2022	**LAB.EXP-ZOOLOGY**	**Payment**	Cheque	934734	31-03-2022			**590.00**
31-03-2022	**STATIONERY EXP.**	**Payment**	Cheque	934735	31-03-2022			**123.00**
31-03-2022	**DUCLEA**	**Payment**	Cheque	934736	31-03-2022			**40.00**
31-03-2022	**STALE CHEQUE-2021-22**	**Payment**	Cheque	934737	31-03-2022			**1305.00**
31-03-2022	**SALARY TEACHING STAFF**	**Payment**	Cheque	934738	31-03-2022			**586165.00**
31-03-2022	**TDS ON SALARY**	**Payment**	Cheque	934739	31-03-2022			**265825.00**
31-03-2022	**SALARY TEACHING STAFF**	**Payment**	Cheque	934741	31-03-2022			**2037361.00**
31-03-2022	**TDS ON SALARY**	**Payment**	Cheque	934743	31-03-2022			**573794.00**
31-03-2022	**SALARY TEACHING STAFF**	**Payment**	Cheque	934744	31-03-2022			**16630.00**

JMG & ASSOCIATES * CHARTERED ACCOUNTANTS * NEW DELHI

Treasurer

31-03-2022	**TDS ON SALARY**	**Payment**	Cheque	934747		31-03-2022		**24737.00**
31-03-2022	**SALARY TEACHING STAFF**	**Payment**	Cheque	934748		31-03-2022		**41663.00**
31-03-2022	**ELECTRICITY RECEIPTS**	**Receipt**	NEFT			31-03-2022	**6651.00**	
31-03-2022	**ELECTRICITY RECEIPTS**	**Receipt**	Cheque/DD			31-03-2022	**185.00**	
31-03-2022	**IMPREST TO SANDEEP MAGO**	**Receipt**	Cheque/DD			31-03-2022	**568.00**	
31-03-2022	**SALARY TEACHING STAFF**	**Payment**	Cheque	934750		31-03-2022		**404840.00**
31-03-2022	**SALARY TEACHING STAFF**	**Payment**	Cheque	934751		31-03-2022		**166050.00**
31-03-2022	**TDS OTHER THAN SALARY**	**Payment**	Cheque	934752		31-03-2022		**18450.00**
31-03-2022	**HONORARIUM EXP./SITTING FEE**	**Payment**	Cheque	934753		31-03-2022		**5000.00**
31-03-2022	**HONORARIUM EXP./SITTING FEE**	**Payment**	Cheque	934754		31-03-2022		**5000.00**
31-03-2022	**HONORARIUM EXP./SITTING FEE**	**Payment**	Cheque	934755		31-03-2022		**3000.00**
31-03-2022	**CONVEYANCE EXP.**	**Payment**	Cheque	934756		31-03-2022		**1500.00**
31-03-2022	**CONVEYANCE EXP.**	**Payment**	Cheque	934757		31-03-2022		**1500.00**
31-03-2022	**CONVEYANCE EXP.**	**Payment**	Cheque	934758		31-03-2022		**1500.00**
31-03-2022	**HONORARIUM EXP./SITTING FEE**	**Payment**	Cheque	934759		31-03-2022		**33000.00**
31-03-2022	**CONVEYANCE EXP.**	**Payment**	Cheque	934760		31-03-2022		**3000.00**
31-03-2022	**LAB.EXP-BOTANY**	**Payment**	Cheque	934761		31-03-2022		**704.00**
31-03-2022	**ELECTRICITY RECEIPTS**	**Receipt**	Cheque/DD			31-03-2022	**7512.00**	
31-03-2022	**ELECTRICITY RECEIPTS**	**Receipt**	Cheque/DD			31-03-2022	**5952.00**	
31-03-2022	**ELECTRICITY RECEIPTS**	**Receipt**	Cheque/DD			31-03-2022	**9768.00**	
31-03-2022	**ELECTRICITY RECEIPTS**	**Receipt**	Cheque/DD			31-03-2022	**61280.00**	
31-03-2022	**ELECTRICITY RECEIPTS**	**Receipt**	Cheque/DD			31-03-2022	**40561.00**	
31-03-2022	**ELECTRICITY RECEIPTS**	**Receipt**	Cheque/DD			31-03-2022	**71011.00**	
31-03-2022	**LIBRARY FINE**	**Receipt**	Cheque/DD			31-03-2022	**50.00**	
31-03-2022	**STALE CHEQUE-2021-22**	**Payment**	Cheque	934762		31-03-2022		**136789.00**
31-03-2022	**STALE CHEQUE-2021-22**	**Payment**	Cheque	934763		31-03-2022		**24917.00**
31-03-2022	**STALE CHEQUE-2021-22**	**Payment**	Cheque	934764		31-03-2022		**372.00**
31-03-2022	**POSTAGE EXP.**	**Payment**	Cheque	934765		31-03-2022		**1485.00**
31-03-2022	**MAINT.OF GARDEN**	**Payment**	Cheque		934766	31-03-2022		**19.00**
31-03-2022	**CONVEYANCE EXP.**	**Payment**	Cheque		934767	31-03-2022		**52.00**
31-03-2022	**FREE SHIP TO STUDENTS**	**Payment**	Cheque		934768	31-03-2022		**1805.00**
31-03-2022	**LIBRARY BOOKS**	**Payment**	Cheque		934769	31-03-2022		**419648.00**
31-03-2022	**To Be Paid to Staff for April.20**	**Payment**	Cheque		934770	31-03-2022		**16200.00**

Treasurer

31-03-2022	**SALARY TEACHING STAFF**	**Payment**	Cheque	934771	31-03-2022	**107723.00**
31-03-2022	**NPS EMPLOYEES SUBS.**	**Payment**	Cheque	934772	31-03-2022	**54884.00**
31-03-2022	**NPS EMPLOYEES SUBS.**	**Payment**	Cheque	934773	31-03-2022	**25.00**
31-03-2022	**STAFF ASSOCIATION (TEACHING STAFF)**	**Payment**	Cheque	934774	31-03-2022	**5400.00**
31-03-2022	**LIBRARY BOOKS**	**Payment**	Cheque	934776	31-03-2022	**55192.00**
31-03-2022	**LIBRARY BOOKS**	**Payment**	Cheque	934777	31-03-2022	**4502.00**
31-03-2022	**ELECTRICITY RECEIPTS**	**Payment**	Cheque	934778	31-03-2022	**1973.00**

›any books:	**726859.43**	
›ted in bank:	**203538.00**	**7237656.00**
›any Books :		
› per bank:	**7760977.43**	
›tatement :		
Difference :		

JMG & ASSOCIATES * CHARTERED ACCOUNTANTS * NEW DELHI

Treasurer

	GIA – For Capital Assets		Certified that a sum of Rs.2,16,993/- Grants-in-aid for other than Salary sanctioned during the Year 2021-22 out of which NIL has been utilized during the year 2021-22, for the purpose it was sanctioned. A sum of Rs.2,16,993/- remained unutilized at the end of the financial year 2021-22 and will be adjusted towards the grant-in-aid payable during the current financial year, i.e. 2022-23.
1.	***Unspent amount as on 01-04-2021***	62,25,039/-	
	Less: Surrendered to PAO-IX (vide letter no.DDUC/2022/1297 Date.28.03.2022)	62,25,039/-	
		NIL	
	Add: Other Receipts(interest)	2,16,993/-	
	TOTAL	2,16,993/-	
	GIA – For Sports		Certified that a sum of Rs.5,28,056/- Grants-in-aid for other than Salary sanctioned during the Year 2021-22 out of which NIL has been utilized during the year 2021-22, for the purpose it was sanctioned. A sum of Rs.5,28,056/- remained unutilized at the end of the financial year 2021-22 and will be adjusted towards the grant-in-aid payable during the current financial year, i.e. 2022-23.
1.	***Unspent amount as on 01-04-2021***	5,28,056/-	
	TOTAL	5,28,056/-	

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: 02-09-2022.

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

DEEN DAYAL UPADHYAYA COLLEGE
(UNIVERSITY OF DELHI)

FORMS GFR-12-C
(See Rule 239)

FORM OF UTILIZATION CERTIFICATION OF GRANTS-IN-AID FOR THE FINANCIAL YEAR 2021-2022

S.No.	Letter No. & Date	Amount (in Rs.)	Remarks for expenditure & Balance Grants-in-Aid
	GIA- Salary		
1.	Unspent amount as on 01-04-2021	Nil	Certified that a sum of Rs.**36,60,50,992/-** Grants-in-aid for **Salary** sanctioned during the Year 2021-22 out of which Rs.36,60,50,538/- has been utilized during the year 2020-21, for the purpose it was sanctioned. A sum of **Rs.454/- remained unutilized at the end of the financial year 2021-22** and will be adjusted towards the grant-in-aid payable during the **current financial year, i.e. 2022-23.**
2.	Letter No. DHE-03(01)/100%/ GIA/DDUC/2021-22/1259-68 Dt.20.04.2021.	7,10,25,000/-	
3.	Letter No. DHE-03(01)/100%/ GIA/DDUC/2021-22/2463-72 Dt.23.08.2021.	7,10,25,000/-	
4.	Letter No. DHE-03(01)/100%/ GIA/DDUC/2021-22/3745-54 Dt.03.11.2021.	7,10,25,000/-	
5.	Letter No. DHE-03(01)/100%/ GIA/DDUC/2021-22/291-300 Dt.21.01.2022.	15,69,25,000/-	
		37,00,00,000/-	
	Other Receipts/Adv. Settlement	3,74,851./-	
	TOTAL	37,03,74,851/-	
	Less: Amount transferred to Other than Salary Head	43,23,859/-	
	TOTAL	**36,60,50,992/-**	
	GIA - o/than Salary		
1	*Unspent amount as on 01-04-2021*	57,47,676/-	Certified that a sum of Rs.**3,76,84,842/-** Grants-in-aid for **other than Salary** sanctioned during the Year 2021-22 out of which Rs. **3,76,84,842/-** has been utilized during the year 2021-22, for the purpose it was sanctioned.
2	*Letter No. DHE-03(01)/100%/ GIA/DDUC/2021-22/1259-68 Dt.20.04.2021.*	45,00,000/-	
3	*Letter No. DHE-03(01)/100%/ GIA/DDUC/2021-22/2463-72 Dt.23.08.2021.*	45,00,000/-	
4	Letter No. DHE-03(01)/100%/ GIA/DDUC/2021-22/291-300 Dt.21.01.2022.	82,53,000/-	
		2,30,00,676/-	
	Add: Other Receipts	1,03,60,307/-	
		3,33,60,983/	
	Add: Amount received form Salary Head	43,23,859/-	
	TOTAL	**3,76,84,842/-**	

JMG & ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI

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