

Gupta Nandan & Associates

CHARTERED ACCOUNTANTS

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AUDITOR'S REPORT

To
The Principal
Janki Devi Memorial College
(University of Delhi)
Sir Ganga Ram Hospital Marg,
Delhi – 110060.

Report on the Financial Statements

We have audited the accompanying financial statements of "Development Fund" of Janki Devi Memorial College, Delhi, which comprise the Balance Sheet as at 31st March, 2024 and the Income and Expenditure Account for the year ended on that date and other explanatory information.

- 1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- 2. The College follows Cash Basis System of Accounting consistently in whole of the financial year;
- 3. The Balance Sheet and Income and Expenditure Account dealt with by this Report are in agreement with the books of account.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the College's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that, the audit evidence which we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the Balance Sheet, of the state of affairs of the "Development Fund" of College as at 31st March, 2024;
- b) In the case of the Income and Expenditure Account, of the excess of Income over Expenditure for the year ended on that date.

For Gupta Nandan & Associates

Chartered Accountants

ICAI Firm Registration Number 007724N

W DELHI

Pawan Kumar Gupta

Proprietor

Membership Number 086537

UDIN: 24086537BKBNBP1674

Date: 23rd May, 2024 Place: New Delhi

DEVELOPMENT FUND BALANCE SHEET AS AT 31st March, 2024

Particulars	Schedule	2023-2024	2022-2023
Particulars	Schedule	Amount (in Rs.)	Amount (in Rs.)
SOURCE OF FUNDS			
UNRESTRICTED FUNDS	1	1,78,92,158.51	2,31,28,960.51
CURRENT LIABILITIES & PROVISIONS	2	1,63,09,668.00	67,94,042.00
INCOME & EXPENDITURE ACCOUNT	3	37,50,360.05	22,37,786.05
TOTAL		3,79,52,186.56	3,21,60,788.56
APPLICATION OF FUNDS		·	
FIXED ASSETS	4	33,25,639.00	36,19,078.00
INVESTMENT	5	2,88,05,702.00	2,56,89,794.00
CURRENT ASSETS	6	56,88,958.56	27,20,029.56
LOANS, ADVANCES & DEPOSITS	7	1,31,887.00	1,31,887.00
TOTAL		3,79,52,186.56	3,21,60,788.56
अनुभाग अधिकारी (लेखा) ction Officer (Accounts) हो देवी मेमोरियल महाविद्यालय	(Dê.	owani pl

अनुभाग अधिकारी (लेखा) Section Officer (Accounts)
जानकी देवी मेमोरियल महाविद्यालय
(विल्ली विक्रिकिस्टिक्शणारंs
Janki Devi Memorial College
(University of Delhi)
स्पी मिलाइनी पुमाइनिक अधिकार

नई दिल्ली-१५००६० Janki Devi Memoriel College Sir Ganga Ram Hospital Mass मार्ग ने दिल्ली-रिक्स प्रदेशियाल के Association, Ram Hospital Marg, New Devi नई दिल्ली-११००६०

> NEW DELHI M. N-086537

Chartered Accountants ICAI Firm Registration Number 007724N Treasurer, Governing Body

जानकी देवी मेमोरियल महाविद्यालय Janki Devi Memorial College

Principal प्राचार्या/Principal जानकी देवी मेमोरियल महाविद्यालय Janki Devi Memorial College सर गंगा राम हॉस्पिटल मार्ग नई दिल्ली—110060

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Pawan Kumar Gupta **Proprietor**

Membership Number 086537 UDIN: 24086537BKBNBP1674

DEVELOPMENT FUND

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31st March, 2024

				2023-2024 Amount	(in Rs.)		
Particulars	Schedule		Unrestricted I	Funds	Restricted	Total	2022-2023
		Corpus	Designated Fund	General Fund	Fund	lotai	Amount (in Rs.)
Other Incomes	7		_	18,06,860.00		18,06,860.00	12,74,985.00
TOTAL (A)			-	18,06,860.00		18,06,860.00	12,74,985.00
<u>EXPENDITURE</u>							
Finance Costs	8	-	-	-	847.00	847.00	2,94,067.95
Depreciation	4	-		-	2,93,439.00	2,93,439.00	-
TOTAL (B)		-	-	-	2,94,286.00	2,94,286.00	2,94,067.95
Balance being excess of Income							
over Expenditure (A-B)		-	-	18,06,860.00	(2,94,286.00)	15,12,574.00	9,80,917.05
Transfer to / from Designated Funds		_	_	_		~	
Building Fund		-	-	-	-	-	
Surplus Carried forward to Balance Sheet		_	-	_	_	15,12,574.00	9,80,917.05
Notes on Accounts	9						

अनुभाग अधिकारी (लेखा)

अनुभाग अधिकारी (लेखा)
Section Officer (Accounts)
जानकी देवी मेमोरियल महाविद्यालय
(दिल्ली विश्वचित्रिक्ष्णणार्ड College
जिल्ली विश्वचित्रिक्षणणार्ड College
जिल्ली विश्वचित्रिक्षणार्थ प्रमुख्य प्रमुख्य

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Principal

प्राचार्या/Principal जानकी देवी मेमोरियल महाविद्यालय Janki Devi Memorial College सर गंगा राम हॉस्पिटल मार्ग नई दिल्ली—110060 Sir Ganga Ram Hospital Marg, New Delhi-110060

Pawan Kumar Gupta

Proprietor

Membership Number 086537 UDIN: 24086537BKBNBP1674

DEVELOPMENT FUND

Schedules Forming Part of INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31st March, 2024

					2023-2024 Am	ount (in Rs.)		
Parti	iculars	Schedule	ı	Jnrestricted	Funds	Restricted Fund	Total	2022-2023
			Corpus	Designate d Fund	General Fund			Amount (in Rs.)
A	NCOME							
0	Other Incomes	7		1				
E	Bank Interest (saving bank account)			-	-	1,22,188.00	1,22,188.00	1,88,219.0
s	Sale of Tender Form		_	-	-	-	-	12,000.0
11	nterest on FDR's		-	_	-	16,84,672.00	16,84,672.00	10,27,807.0
11	nterest on I.T refund A.Y.22-23					-	-	8,275.0
11	ncome Tax refund rovd from college Mair	, 1		1		-	-	38,684.0
_	TOTAL (A)					18,06,860.00	18,06,860.00	12,74,985.0
BE	EXPENDITURE					-		
F	inance Costs	8		1				
	Bank Charges		-	-	-	847.00	847.00	628.9
	Depreciation	4		-	-	2,93,439.00	2,93,439.00	2,93,439.0
	TOTAL (B)				-	2,94,286.00	2,94,286.00	2,94,067.9
	Balance being excess of Income over							
- 1	Expenditure (A-B)		-	-		15,12,574.00	15,12,574.00	9,80,917.0
	Fransfer to / from Designated Funds		-	-	-		- 1	-
- 1	Building Fund		-	-	-		-	-
	Other(s)		-	-		-		
	Surplus Carried forward to Balance		_				15,12,574.00	9,80,917.0
	Sheet Notes on Accounts	9	-				10,12,374.00	3,00,317.0

अनुभाग अधिकारी (लेखा) Section Officer (Accounts) जानकी देवी मेभोरियल म्हः श्रीक्स श्रीतिक्ष (दिल्ली विश्वविद्यालय)

NEW DELHI M. N-086537

Jankinterns of oir separate report of even date atlandar attive Officer जानकी देवी भेमोरियल महाविद्यालय Jankin Devi Memorial College जानकी देवी भेमोरियल महाविद्यालय Jankin Devi Memorial College जानकी देवी भेमोरियल महाविद्यालय जानकी देवी भेमोरियल महाविद्यालय जानकी देवी भेमोरियल महाविद्यालय जानकी देवी भेमोरियल महाविद्यालय Ganga Ganga Cantin Devi Memorial College जाम नई दिल्ली—110060 anki Devi Memorial College जिल्ली—110060 anki Devi Memorial College जिल्ली—110060 anki Devi Memorial College जिल्ली—110060 sir Ganga Ram Hospital Marg, New Delhi-110060

Principal प्राचायां/Principal जानकी देवी मेमोरियल महाविद्यालय Treasurer, Governing Body पर गंगा राम हॉस्पिटल मार्ग नई दिल्ली-110060

Sir Ganga Ram Hospital Marg, New Delhi-110060

Pawan Kumar Gupta

Proprietor

Membership Number 086537 UDIN: 24086537BKBNBP1674

DEVELOPMENT FUND Schedule Forming Part of Balance Sheet for 2023-2024

CORPUS/ CAPITAL FUND

Schedule - 1(a)

SI.No.	PARTICULARS	Opening Balance as on 01.04.2023	Received/Trfd. during the year	Expenditure during the year	Closing Balance as on 31.03.2024
		1	2	3	4 = 1+2-3
1	Development Fund	2,31,28,960.51	-	52,36,802.00	1,78,92,158.51
	GRAND TOTAL	2,31,28,960.51	-	52,36,802.00	1,78,92,158.51

अनुभाग अधिकारी (लेखा) Section Officer (Accounts) जानकी देवी स्थानिकाल सहाविद्यालय (चिल्ली स्थानिकालय

Janki Devi Memoriai College (University of Dethi) सर गंगा लम होस्टिटल मार्ग

NEW DELHI M. N-086537

कोषाध्यक्ष, Treasurer Treasurer, Governing Body. जानकी देवी मेमोरियल महाविद्यालय

प्राचार्या/Principal जानकी देवी मेमोरियल महाविद्यालय Janki Devi Memorial College सर गंगा राम हॉस्पिटल मार्ग नई दिल्ली—110060

प्रिक्त नार्ग जानकी देवी मेमोरियल महाविद्यालय Janki Devi Memorial College पर गंगा राम हॉस्पिटल मार्ग नई दिल्ली—110060 Sir Ganga Ram Hospital Marg, गंगा राम हॉस्पिटल मार्ग नई दिल्ली—110060 Sir Ganga Ram Hospital Marg, New Delhi-110060 For Gupta Nandan & Associates

Chartered Accountants

ICAI Firm Registration Number 007724N

Pawan Kumar Gupta .

Proprietor

Membership Number 086537 UDIN: 24086537BKBNBP1674

Date: 23rd May, 2024 Place: New Delhi

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DEVELOPMENT FUND Schedule Forming Part of Balance Sheet for 2023-2024

Schedule - 2

CURRENT LIABILITIES & PROVISIONS

The same of the latest terms and			
SI.No.	PARTICULARS	2023-2024	2022-2023
		Amount (in Rs.)	Amount (in Rs.)
	Advance	6,000.00	(18,16,343.00)
	College Main Account	1,58,37,506.00	80,78,479.00
3	Retention Money	4,33,162.00	3,65,406.00
3	Security Deposit / Earnest Money (Contr	33,000.00	1,66,500.00
	GRAND TOTAL	1,63,09,668.00	67,94,042.00

अनुभाग अधिकारी (लेखा) Section Officer (Accounts) जानकी देवी थेमोहियल महाविद्यालय (दिल्ली विश्वविद्यालय) Janki Dovi Mamoriai Co

(U:SvO:Accounts:i) सर गंगा राम होरियटल मार्ग नई दिल्ली १९००६०

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Treasurer, Governing Body. Sir Gange Mass of our separate report of swent data समिरियल महाविद्यालय New Delhi 110060 Janki Devi Memorial College Janki Devi Memorial College

New Delhi 110060 Janki Devi Memorial College Janki Devi Memorial College सर गंगा राम हॉस्पिटल मार्ग नई दिल्ली—110060 सर गंगा राम हॉस्पिटल मार्ग नई दिल्ली—110060 For Gupta Nandan & Associates spital Marg, New Delhi-110060

Chartered Accountants

ICAI Firm Registration Number 007724N

Pawan Kumar Gupta

Proprietor

Membership Number 086537 UDIN: 24086537BKBNBP1674

Date: 23rd May, 2024 Place: New Delhi

Principal

DWai Pr

प्राचार्या/Principal जानकी देवी मेमोरियल महाविद्यालय

DEVELOPMENT FUND

Schedule Forming Part of Balance Sheet for 2023-2024

INCOME & EXPENDITURE ACCOUNT

Schedule - 3

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SI.No.	PARTICULARS	Opening Balance as on 01.04.2023	Excess of Income over Expenditure during the year (as per Income and Expenditure Account)	Closing Balance as on 31.03.2024
	INCOME & EXPENDITURE	1	2	3 = (1+2)
1	ACCOUNT	22,37,786.05	15,12,574.00	37,50,360.05
	GRAND TOTAL	22,37,786.05	15,12,574.00	37,50,360.05

अनुभाग अधिकारी (लेखा) Section Officer (Accounts) जानकी देवी मेमोजियल महाविद्यालय (दिलने विकामधालय)

Janki Devi Merson I College (University S.O. Accounts

Janki Devi Mersity SO-Accounts
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NEW DELH M. N-086537

Pawan Kumar Gupta

Proprietor

Membership Number 086537 UDIN: 24086537BKBNBP1674

Sir Ganga Ram Hospital Marg, New Delhi- 110060 JANKI DEVI MEMORIAL COLLEGE

Schedule Forming Part of Balance Sheet for 2023-2024 DEVELOPMENT FUND

Fixed Assets

Schedule - 4

36,19,078.00	33,25,639.00	5,86,878.00	2,93,439.00	2,93,439.00	39,12,517.00			39,12,517.00	GRAND TOTAL	
13,35,282.00	12,27,016.00	2,16,532.00	1,08,266.00	1,08,266.00	14,43,548.00			14,43,548.00	Porta Cabin & Exit Staircase	2
22,83,796.00	20,98,623.00	3,70,346.00	1,85,173.00	1,85,173.00	24,68,969.00			24,68,969.00	Air-conditioning	_
31.03.2023	31.03.2024	Total Depreciation	Depreciation for the Year	Dep. Opening Balance	Closing Balance as on 31.03.2024	Additions Deductions	Additions	Opening Balance as on 01.04.2023	Assets Heads	S.No
lock	Net Bloci	023-2024	ion for the Year- 2023-2024	Depreciatio		Gross Block	Gro			



Section Officer (Accounts)
আদক্রী বঁৱী মুন্নামিয়ন হিন্দুবিদ্যালয়
(বিল্লী বিশ্বতিভাৱন) न्यान अधिकारी (लेखा)

Membership Number 086537 UDIN : 24086537BKBNBP1674 Date : 23rd May, 2024

Place: New Delhi

Pawan Kumar Gupta

G NEW DELHI 8

Proprietor

Administrative Officer
(University of Dethi)
For Gupta Nandबारिक विकास मुझेठ्युं सुन्दान मार्ग कर्ग राम हारिकार मार्ग कर्ग राम हारिकार मार्ग क्रिकार मार्ग कर्ग राम हारिकार मार्ग कर्ग हार्ग हारिकार मार्ग कर्ग हार्ग कर्ग हार्ग हारिकार कर्ग कर्ग हार्ग हारिकार कर्ग कर्ग हार्ग हारिकार कर्ग हारिकार कर्ग हारिकार कर्ग हार्ग हारिकार कर्ग हारिकार करा हारिकार कर हा

Treasurer, Governing Body ग़नकी देवी मेमोरियल महाविद्यालय सर गंगा राम हॉस्पिटल मार्ग नई दिल्ली-110060 Janki Devi Memorial College Sir Ganga Ram Hospital Marg, New Delhi-110060 प्राचार्याम्मातक्क्ष्मा जानकी देवी मेमोरियल महाविद्यालय

3ir Ganga Ram Hospital Marg, New Dethi-110060 र गंगा राम हॉस्पिटल मार्ग नई दिल्ली-110060

Sir Ganga Ram Hospital Marg, New Delhi- 110060 JANKI DEVI MEMORIAL COLLEGE

DEVELOPMENT FUND

Schedule Forming Part of Balance Sheet for 2023-2024

Investment

Schedule - 5

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2 88 05 702 00	55.68.764.00	3,43,74,466,00	70,00,000.00 16,84,672.00	70,00,000.00	2,56,89,794.00	10181	
72,34,104.00		12,34,104.00	2,04,104.00	, 0,00,000.00	2 50 50 50	Total	
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as 011 31.03.2024	-			(B)	(A)		
35 05 34 03 5004	the year	. 0 001		Year	as on 01.04.2023		
Matured During Closing Balance	Matured During	Total	Interest	Saurion Daning rile	200000	Particulars	SI.No
				Addition During the	Opening Balance		

अनुभाग अधिकारी (लेखा) Section Officer (Accounts) जानकी देवी मेजिल्लास महाविसाम्ब Janki Devi Memorial College The terms of Culp is eparating to the time of the college Sir Ganga terms of the time of the times of times of the times of the times of the times of the times of times of times of the times of tim Janki Devi St. ्रांबा College s.o.Accellints महाविद्यालय

Administrative Officer जानकी देवी भेमोरियल महावि**द्यार्था** प्रशासनिक अधिकरि

Sir Ganga Ram Hospital Marg, New Delhi-110060 सर गंगा राम हॉस्पिटल मार्ग नई दिल्ली-110060

Treasurer, Governing Body कोषाध्यक्ष, शस्तिक्सप्रक्षि

जानकी देवी मेमोरियल महाविद्यालय Janki Devi Memorial College

Principal H

Sir Ganga Ram Hospital Marg, New Delhi-110060 Janki Devi Memoriai College सर गंगा राम हॉस्पिटल मार्ग नई दिल्ली—110060 प्राचार्याPrinapal जानकी देवी मेमोरियल महाविद्यालय

Pawan Kumar Gupta UDIN: 24086537BKBNBP1674 Membership Number 086537 Proprietor M. N-086537

NEW DELHI

* sale

ICAI Firm Registration Number 007724N

Place: New Delhi Date: 23rd May, 2024



DEVELOPMENT FUND

Schedule Forming Part of Balance Sheet for 2023-2024

CURRENT ASSESTS

Schedule - 6

SI.No.	PARTICULARS	2023-2024	2022-2023
	BALANCE WITH SCHEDULE BANK	Amount (in Rs.)	Amount (in Rs.)
1	CANARA BANK : (8594101050644)	56,88,958.56	27,20,029.56
	OTHER CURRENT ASSESTS	56,88,958.56	27,20,029.56
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10	GRAND TOTAL	59,88,958.56	27,20,029,56

जानकी देवी मेमोरियल महाविद्यालय ।विस्ती।sof-our separate report of even date

Janki Devi Memor

nki Devi Memorial College जानका दवा ममारयल महाविद्यालय Janki Devi Memorial College सर गंगा राम हॉस्पिटल मार्ग नई दिल्ली—11008 सर गंगा राम हॉस्पिटल मार्ग नई दिल्ली—11008 कि Ganga Ram Hospital Marg, New Delhi-11008 जानकी देवी मेमोरियल महाविद्या**लय**

Chartered Accountants Sir Ganga Ram Ho Sir Ganga Rim Registration Number 007724N

NEW DELHI

Treasurer, Governing Body

जानकी देवी मेमोरियल महाविद्यालय

प्राचार्या/Principal

Pawan Kumar Gupta

Proprietor

Membership Number 08653 Fred Acc UDIN: 24086537BKBNBP1674

DEVELOPMENT FUND

Schedule Forming Part of Balance Sheet for 2023-2024

CURRENT ASSESTS

Schedule - 6

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		Amount (in Rs.)	Amount (in Rs.)
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	OTHER CURRENT ASSESTS	56,88,958.56	27,20,029.56
		-	
	1	-	-
	GRAND TOTAL	50.88.958.56	27 20 029 56

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जानकी देवी मेमोरियल महाविद्यालय

NEW DELHI

Treasurer, Governing Body

प्राचार्या/Principal

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Pawan Kumar Gupta

Proprietor

Membership Number 08653 Fred Acco UDIN: 24086537BKBNBP1674