



GUPTA NANDAN & ASSOCIATES

CHARTERED ACCOUNTANTS

159, 1st Floor, Vardhman Fortune Mall,
G.T. Karnal Road, Delhi-110033.
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Mobile : +91 9811028900
E-mail : pawangupta.cacs@gmail.com
pawan.cacs@yahoo.co.in

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, 2023 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, 2023;
- 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



Pawan Kumar Gupta
Proprietor

Membership Number 086537
UDIN : 23086537BGXNUF2071


Date: 4th August, 2023.

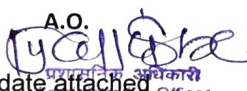
Place: New Delhi


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

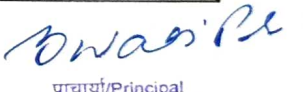
DEVELOPMENT FUND
BALANCE SHEET AS AT 31.3.2023

Particulars	Schedule	As at 31st March, 2023	As at 31st March, 2022
		Amount (in Rs.)	Amount (in Rs.)
SOURCE OF FUNDS			
UNRESTRICTED FUNDS	1	23,128,960.51	29,939,133.51
CURRENT LIABILITIES & PROVISIONS	2	6,794,042.00	2,017,190.00
INCOME & EXPENDITURE ACCOUNT	3	2,237,786.05	1,256,869.00
TOTAL		32,160,788.56	33,213,192.51
APPLICATION OF FUNDS			
FIXED ASSETS	4	3,619,078.00	-
INVESTMENT	5	25,689,794.00	24,654,539.95
CURRENT ASSETS	6	2,720,029.56	8,421,592.56
LOANS, ADVANCES & DEPOSITS	7	131,887.00	137,060.00
TOTAL		32,160,788.56	33,213,192.51


 अनुकाश अधिकारी (निजा)
Section Officer (Accounts)
 जानकी देवी मेमोरियल महाविद्यालय
 (जानकी देवी मेमोरियल महाविद्यालय)
 Janki Devi Memorial College
 सर 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


A.O. Officer
 प्रशासनिक अधिकारी
 Administrative Officer
 जानकी देवी मेमोरियल महाविद्यालय
 Janki Devi Memorial College
 सर गंगा राम हॉस्पिटल मार्ग नई दिल्ली-110060
 Sir Ganga Ram Hospital Marg, New Delhi-110060


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


Principal
 प्राचार्य/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 : 23086537BGXNUF2071
 Date : 4th August, 2023
 Place: New Delhi



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

DEVELOPMENT FUND

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31.3.2023

Particulars	Schedule	As at 31st March, 2023 (Amount in Rs.)					As at 31st March, 2022 (Amount in Rs.)
		Unrestricted Funds			Restricted Fund	Total	
		Corpus	Designated Fund	General Fund			
Other Incomes	7	-	-	1,274,985.00	-	1,274,985.00	1,256,945.00
TOTAL (A)		-	-	1,274,985.00	-	1,274,985.00	1,256,945.00
EXPENDITURE							
Finance Costs	8	-	-	-	628.95	628.95	76.00
Depreciation	4	-	-	-	293,439.00	293,439.00	-
TOTAL (B)		-	-	-	294,067.95	294,067.95	76.00
Balance being excess of Income over Expenditure (A-B)		-	-	1,274,985.00	(294,067.95)	980,917.05	1,256,869.00
Transfer to / from Designated Funds		-	-	-	-	-	-
Building Fund		-	-	-	-	-	-
Surplus Carried forward to Balance		-	-	-	-	980,917.05	1,256,869.00
Notes on Accounts	9						

[Signature]

S.O.Accounts
जानकी देवी मेमोरियल महाविद्यालय

S.O.Accounts

A.O.

[Signature]

Authoritative Officer

Janki Devi Memorial College

Sir Ganga Ram Hospital Marg, New Delhi-110060

[Signature]

Treasurer

कोषाध्यक्ष, शासी निकाय

Treasurer, Governing Body

जानकी देवी मेमोरियल महाविद्यालय

Janki Devi Memorial College

Sir Ganga Ram Hospital Marg, New Delhi-110060

Sir Ganga Ram Hospital Marg, New Delhi-110060

[Signature]

प्राचार्य/Principal

जानकी देवी मेमोरियल महाविद्यालय

Janki Devi Memorial College

Sir Ganga Ram Hospital Marg, New Delhi-110060

Sir Ganga Ram Hospital Marg, New Delhi-110060

In terms of our separate report of even date attached

For Gupta Nandan & Associates

Chartered Accountants

ICAI Firm Registration Number 007724N

Pawan Kumar Gupta
Proprietor
Membership Number 086537
UDIN : 23086537BGXNUF2071
Date : 4th August, 2023
Place: New Delhi




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

DEVELOPMENT FUND


Schedules Forming Part of INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31.3.2023

Particulars	Schedule	As at 31st March, 2023 (Amount in Rs.)					As at 31st March, 2022
		Unrestricted Funds			Restricted Fund	Total	Amount (in Rs.)
		Corpus	Designated Fund	General Fund			
A INCOME							
Other Incomes	7						
Bank Interest (saving bank account)		-	-	-	188,219.00	188,219.00	240,621.00
Sale of Tender Form		-	-	-	12,000.00	12,000.00	3,000.00
Interest on FDR's		-	-	-	1,027,807.00	1,027,807.00	991,278.00
Interest on I.T refund A.Y.20-21		-	-	-	-	-	3,762.00
Interest on I.T refund A.Y.22-23		-	-	-	8,275.00	8,275.00	-
Income Tax refund rcvd from college Main		-	-	-	38,684.00	38,684.00	-
Miscellaneous Income		-	-	-	-	-	18,284.00
TOTAL (A)					1,274,985.00	1,274,985.00	1,256,945.00
B EXPENDITURE							
Finance Costs	8						
Bank Charges		-	-	-	628.95	628.95	76.00
Depreciation	4	-	-	-	293,439.00	293,439.00	-
TOTAL (B)					294,067.95	294,067.95	76.00
Balance being excess of Income over Expenditure (A-B)					980,917.05	980,917.05	1,256,869.00
Transfer to / from Designated Funds		-	-	-	-	-	-
Building Fund		-	-	-	-	-	-
Other (Specify)		-	-	-	-	-	-
Surplus Carried forward to Balance Sheet					980,917.05	980,917.05	1,256,869.00
Notes on Accounts	9						


अनुसंग अधिकारी (लेखा)
Section Officer (Accounts)
S.O. Accounts
जानकी देवी मेमोरियल महाविद्यालय
(जानकी देवी मेमोरियल महाविद्यालय)
(New Delhi)
सर गंगा राम हॉस्पिटल मार्ग
New Delhi-110060
For Gupta Nandan & Associates
Chartered Accountants
ICAI Firm Registration Number 007724N


प्रशासनिक अधिकारी
Administrative Officer
जानकी देवी मेमोरियल महाविद्यालय
Janki Devi Memorial College
सर गंगा राम हॉस्पिटल मार्ग नई दिल्ली-110060
Sir Ganga Ram Hospital Marg, New Delhi-110060


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


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

Pawan Kumar Gupta
Proprietor
Membership Number 086537
UDIN : 23086537BGXNUF2071
Date : 4th August, 2023
Place: New Delhi




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

DEVELOPMENT FUND
Schedule Forming Part of Balance Sheet for 2022-2023

Schedule - 1(a)


CORPUS/ CAPITAL FUND

SI.No.	PARTICULARS	Opening Balance as on 01.04.2022	Received/Trfd. during the year	Expenditure during the year	Closing Balance as on 31.03.2023
		1	2	3	4 = 1+2-3
1	Development Fund	29,939,133.51	6,083,081.00	12,893,254.00	23,128,960.51
GRAND TOTAL		29,939,133.51	6,083,081.00	12,893,254.00	23,128,960.51


अनुमान अधिकारी (लेखा)
Section Officer (Accounts)
जानकी देवी मेमोरियल महाविद्यालय
Janki Devi Memorial College
Sir Ganga Ram Hospital Marg
New Delhi-110060


A.O.
प्रशासनिक अधिकारी
Administrative Officer
जानकी देवी मेमोरियल महाविद्यालय
Janki Devi Memorial College
Sir Ganga Ram Hospital Marg
New Delhi-110060


Treasurer
जोषाधर, नारी निवास
Treasurer, Government
जानकी देवी मेमोरियल महाविद्यालय
Janki Devi Memorial College
Sir Ganga Ram Hospital Marg
New Delhi-110060


प्राचार्य/Principal
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

In terms of our separate report of even date attached
For Gupta Nandan & Associates
Chartered Accountants
ICAI Firm Registration Number 007724N

Pawan Kumar Gupta
Proprietor
Membership Number 086537
UDIN : 23086537BGXNUF2071
Date : 4th August, 2023
Place: New Delhi



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

DEVELOPMENT FUND
Schedule Forming Part of Balance Sheet for 2022-2023

CURRENT LIABILITIES & PROVISIONS

Schedule - 2

Sl.No.	PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
		Amount (in Rs.)	Amount (in Rs.)
1	Advance	(1,816,343.00)	6,000.00
2	College Main Account	8,078,479.00	1,941,190.00
3	Retention Money	365,406.00	-
3	Security Deposit / Earnest Money (Contract)	166,500.00	70,000.00
	GRAND TOTAL	6,794,042.00	2,017,190.00

Section Office (Accounts)
 जनकी देवी स्मॉरिअल कालेज
 सर गंगा राम हॉस्पिटल मार्ग
 नई दिल्ली-110060

S.O.Accounts - (at Delhi)
 सर गंगा राम हॉस्पिटल मार्ग
 नई दिल्ली-110060

In terms of our separate report of even date attached

For Gupta Nandan & Associates
 Chartered Accountants
 ICAI Firm Registration Number 007724N

Pawan Kumar Gupta
 Proprietor
 Membership Number 086537
 UDIN : 23086537BGXNUF2071
 Date : 4th August, 2023
 Place: New Delhi



(Signature)
Treasurer
 कोषाध्यक्ष, शासी निकाय
 जनकी देवी स्मॉरिअल मॉरिअल बॉडी
 सर गंगा राम हॉस्पिटल मार्ग
 नई दिल्ली-110060

(Signature)
Treasurer
 कोषाध्यक्ष, शासी निकाय
 जनकी देवी स्मॉरिअल मॉरिअल बॉडी
 सर गंगा राम हॉस्पिटल मार्ग
 नई दिल्ली-110060

(Signature)
Principal
 प्राचार्य/Principal
 जनकी देवी स्मॉरिअल मॉरिअल कालेज
 सर गंगा राम हॉस्पिटल मार्ग
 नई दिल्ली-110060

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

Schedule Forming Part of Balance Sheet for 2022-2023

INCOME & EXPENDITURE ACCOUNT

Schedule - 3

Sl.No	PARTICULARS	Opening Balance as on 01.04.2022	Excess of Income over Expenditure during the year (as per Income and Expenditure Account)	Closing Balance as on 31.03.2023
		1	2	3 = (1+2)
1	INCOME & EXPENDITURE ACCOUNT	1,256,869.00	980,917.05	2,237,786.05
	GRAND TOTAL	1,256,869.00	980,917.05	2,237,786.05

Section Officer (Accounts)
 उत्तराखण्ड प्रशासनिक सेवा

S.O. Accounts

In terms of our separate report of even date attached

For Gupta Nandan & Associates
 Chartered Accountants
 ICAI Firm Registration Number 007724N

Pawan Kumar Gupta
 Proprietor
 Membership Number 086537
 UDIN : 23086537BGXNUF2071
 Date : 4th August, 2023
 Place: New Delhi



Treasurer

Treasurer

Principal

कोषाध्यक्ष, शास्त्री निवास
 जंकी देवी मेमोरियल महाविद्यालय
 Treasurer, Governing Body
 जंकी देवी मेमोरियल महाविद्यालय
 Sir Ganga Ram Hospital Marg, New Delhi-110060

प्रधानाचार्य/Principal
 जंकी देवी मेमोरियल महाविद्यालय
 Janaki Memorial College
 Sir Ganga Ram Hospital Marg, New Delhi-110060

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

DEVELOPMENT FUND
Schedule Forming Part of Balance Sheet for 2022-2023

Fixed Assets

Schedule - 4

S.No	Assets Heads	Gross Block			Depreciation for the Year-2022-23		Net Block				
		Op. Balance 01.04.2022	Additions	Deductio ns	Cl. Balance 31.03.2023	Dep. Opening Balance	Depreciation for the Year	Total Depreciation		31.03.2023	31.03.2022
1	Air-conditioning Porta Cabin & Exit	-	2,468,969.00 1,443,548.00	-	2,468,969.00 1,443,548.00	-	185,173.00 108,266.00	185,173.00 108,266.00	2,283,796.00 1,335,282.00	-	7.50% 7.50%
2	Staircase	-	-	-	-	-	293,439.00	293,439.00	3,619,078.00	-	
	GRAND TOTAL	-	3,912,517.00	-	3,912,517.00	-	293,439.00	293,439.00	3,619,078.00	-	

S.O.Accounts

In terms of our separate report of even date attached

For Gupta Nandan & Associates
 Chartered Accountants
 ICAI Firm Registration Number 007724N

Pawan Kumar Gupta
 Proprietor
 Membership Number 086537
 UDIN : 23086537BGXNUF2071
 Date : 4th August, 2023
 Place: New Delhi



Administrative Officer
 Janki Devi Memorial College
 Sir Ganga Ram Hospital Marg, New Delhi-110060

Sir Ganga Ram Hospital Marg, New Delhi-110060

Treasurer, Governing Body
 Janki Devi Memorial College
 Sir Ganga Ram Hospital Marg, New Delhi-110060

Principal
 Janki Devi Memorial College
 Sir Ganga Ram Hospital Marg, New Delhi-110060

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

Schedule Forming Part of Balance Sheet for 2022-2023

Schedule - 5

Sl.No.	Particulars	Investment				Matured During the year (E)	#VALUEI F=(D-E)
		#VALUEI (A)	Addition During the Year (B)	Interest (C)	Total D=(A+B+C)		
1	FDR	(2,019.05)	2019.05	-	-	-	-
2	FDR 8594401000243-10	5,363,018.00	4367	80703	5,448,088.00	5,448,088.00	-
3	FDR 8594401000243-11	3,782,220.00	3081	55176	3,840,477.00	3,840,477.00	-
4	FDR 8594401000243-12	5,170,759.00	-	102506	5,273,265.00	5,273,265.00	-
5	FDR 8594401000243-13	5,170,281.00	-	103097	5,273,378.00	5,273,378.00	-
6	FDR 8594401000243-14	5,170,281.00	-	103097	5,273,378.00	5,273,378.00	-
7	FDR_140071400247/1	-	4,814,504.00	583228	5,397,732.00	-	5,397,732.00
8	FDR_140071400247/2	-	5,397,319.00	-	5,397,319.00	-	5,397,319.00
9	FDR_140071400247/3	-	5,397,319.00	-	5,397,319.00	-	5,397,319.00
10	FDR_140071400247/4	-	3,929,242.00	-	3,929,242.00	-	3,929,242.00
11	FDR_140071400247/5	-	5,568,182.00	-	5,568,182.00	-	5,568,182.00
	Total	24,654,539.95	25,116,033.05	1,027,807.00	50,798,380.00	25,108,586.00	25,689,794.00

S.O. Accounts
 Section Officer (Accounts)
 Sir Ganga Ram Hospital Marg,
 New Delhi-110060

In terms of our separate report of even date attached

Fog Gupta Nandan & Associates
 Chartered Accountants
 New Delhi-110060

ICAI Firm Registration Number 0077224N

Pawan Kumar Gupta
 Proprietor

Membership Number 086537

UDIN : 23086537BGXNUF2071

Date : 4th August, 2023

Place: New Delhi



A.O.
 Administrative Officer
 Janki Devi Memorial College
 Sir Ganga Ram Hospital Marg,
 New Delhi-110060

Janki Devi Memorial College
 Sir Ganga Ram Hospital Marg, New Delhi-110060

Treasurer
 Treasurer, Governing Body
 Janki Devi Memorial College
 Sir Ganga Ram Hospital Marg,
 New Delhi-110060

Janki Devi Memorial College
 Sir Ganga Ram Hospital Marg, New Delhi-110060

Principal
 Janki Devi Memorial College
 Sir Ganga Ram Hospital Marg,
 New Delhi-110060

Janki Devi Memorial College
 Sir Ganga Ram Hospital Marg, New Delhi-110060

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

DEVELOPMENT FUND
Schedule Forming Part of Balance Sheet for 2022-2023
CURRENT ASSESTS
Schedule - 6

Sl.No.	PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
		Amount (in Rs.)	Amount (in Rs.)
1	BALANCE WITH SCHEDULE BANK		
	CANARA BANK : (8594101050644)	2,720,029.56	8,421,592.56
	OTHER CURRENT ASSESTS	-	-
GRAND TOTAL		2,720,029.56	8,421,592.56

(Signature)
Section Officer (Accounts)
 जंकी देवी मेमोरियल कॉलेज
 (रिजिस्टर्ड अकाउंटेंट्स)
 जंकी देवी मेमोरियल कॉलेज
 New Delhi, 110060

(Signature)
A.O.
 जंकी देवी मेमोरियल कॉलेज
 Administrative Officer

(Signature)
Treasurer
 जंकी देवी मेमोरियल कॉलेज
 जंकी देवी मेमोरियल कॉलेज
 Sir Ganga Ram Hospital Marg, New Delhi-110060

(Signature)
Principal
 जंकी देवी मेमोरियल कॉलेज
 Janki Devi Memorial College
 Sir Ganga Ram Hospital Marg, New Delhi-110060

In terms of our separate report of even date attached
 For Gupta Nandan & Associates
 Chartered Accountants
 ICAI Firm Registration Number 007724N



Pawan Kumar Gupta
 Proprietor
 Membership Number 086537
 UDIN : 23086537BGXNUF2071
 Date : 4th August, 2023
 Place: New Delhi

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

DEVELOPMENT FUND

Schedule Forming Part of Balance Sheet for 2022-2023

Schedule - 7

LOANS, ADVANCES & DEPOSITS

Sl.No.	PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
		Amount (in Rs.)	Amount (in Rs.)
1	TDS A.Y.21-22	171.00	171.00
2	TDS A.Y.22-23	827.00	-
3	TDS	-	6,000.00
4	Security Deposit Cont. (Develop. Fund)	130,889.00	130,889.00
	GRAND TOTAL	131,887.00	137,060.00

(Signature)
Section Officer (Accounts)
 Sir Ganga Ram Hospital Marg, New Delhi-110060

S.O. Accounts
 Sir Ganga Ram Hospital Marg, New Delhi-110060

(Signature)
A.O.
 Sir Ganga Ram Hospital Marg, New Delhi-110060

(Signature)
Treasurer
 Janki Devi Memorial College
 Sir Ganga Ram Hospital Marg, New Delhi-110060

(Signature)
Principal
 Janki Devi Memorial College
 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 : 23086537BGXNUF2071
 Date : 4th August, 2023
 Place : New Delhi



GUPTA NANDAN & ASSOCIATES

CHARTERED ACCOUNTANTS

159, 1st Floor, Vardhman Fortune Mall,
G.T. Karnal Road, Delhi-110033.
Phone - Office : 011-61515653, 011-61378758
Mobile : +91 9811028900
E-mail : pawangupta.cacs@gmail.com
pawan.cacs@yahoo.co.in

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 “**Maintenance Fund**” of **Janki Devi Memorial College, Delhi**, which comprise the Balance Sheet as at 31st March, 2023, and the Income and Expenditure Account for the year ended on that date and other explanatory information and report that:

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. In our opinion proper books of accounts as required by law have been kept by the College;
3. The College follows mixed System of Accounting consistently in whole of the financial year;
4. 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 Maintenance Grant Account of College as at 31st March, 2023;
- 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

Pawan Kumar Gupta
Proprietor

Membership Number 086537

UDIN : 23086537BGXNUF2071

Date: 4th August, 2023

Place: New Delhi



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

JDMC MAIN ACCOUNT
BALANCE SHEET AS AT 31st March, 2023

Particulars			Schedule	Amount (in Rs.)	
				2022-2023	2021-2022
SOURCE OF FUNDS					
UNRESTRICTED FUNDS					
			1		
CORPUS/ CAPITAL FUND			a)	32,107,492.36	32,107,492.36
GENERAL FUND			b)	311,412,967.47	382,750,235.47
RESTRICTED FUNDS					
			2	-	1,985,594.00
CURRENT LIABILITIES & PROVISIONS					
			3		
			(a)	38,549,824.82	26,019,489.82
			(b)	4,305,743.00	6,891,364.00
TOTAL				386,376,027.65	449,754,175.65
APPLICATION OF FUNDS					
FIXED ASSETS					
			5		
TANGIBLE ASSETS			a)	33,058,045.36	35,168,512.36
INVESTMENT					
			4	275,680,338.00	208,612,211.00
CURRENT ASSETS					
CASH AND BANK BALANCES			a)	77,448,772.29	205,421,708.29
LOANS, ADVANCES & DEPOSITS					
			7	188,872.00	551,744.00
TOTAL				386,376,027.65	449,754,175.65

अनुभाग अधिकारी (लेखा)
Section Officer (Accounts)
जानकी देवी मेमोरियल महाविद्यालय
(दिल्ली-110060)
S.O:Accounts
Janki Devi Memorial College
(110060, of Delhi)
In terms of our separate report of even date attached
Sir Ganga Ram Hospital Marg,
New Delhi-110060
For Gupta Nandan & Associates
Chartered Accountants, ICAI FRN: 007724N

A.O.
जानकी देवी मेमोरियल महाविद्यालय
Section Officer
Sir Ganga Ram Hospital Marg, New Delhi-110060
Janki Devi Memorial College
New Delhi-110060

प्रधानाध्यक्ष, शासकी निकाय
Treasurer, Governing Body
जानकी देवी मेमोरियल महाविद्यालय
Janki Devi Memorial College
New Delhi-110060
Principal
जानकी देवी मेमोरियल महाविद्यालय
Janki Devi Memorial College
New Delhi-110060
Sir Ganga Ram Hospital Marg, New Delhi-110060


Pawan Kumar Gupta
Proprietor, Membership Number 086537
UDIN : 23086537BGXNUF2071
Date : 4th August, 2023
Place: New Delhi





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


JDMC MAIN ACCOUNT
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31st March, 2023

Particulars	Schedule	2022-2023					2021-2022
		Unrestricted Funds			Restricted Fund	Total	Amount (in Rs.)
		Corpus	Designated Fund	General Fund			
INCOME							
Academic Receipts	8	-	-	-	70,392,005.00	70,392,005.00	16,271,075.00
Grants & Donations	9	-	-	-	542,289,100.00	542,289,100.00	424,167,335.00
Other Incomes	10	-	-	-	1,345,221.00	1,345,221.00	2,189,731.00
Income from Investments	11	-	-	-	13,641,528.00	13,641,528.00	7,848,974.00
TOTAL (A)		-	-	-	627,667,854.00	627,667,854.00	450,477,115.00
EXPENDITURE							
Staff Payments & Benefits	12	-	-	-	625,978,628.00	625,978,628.00	426,567,199.32
Academic Expenses	13	-	-	-	58,108,075.00	58,108,075.00	1,869,366.26
Administrative and General Expenses	14	-	-	-	11,456,567.00	11,456,567.00	6,586,719.88
Transportation Expenses	15	-	-	-	-	-	-
Repairs & Maintenance	16	-	-	-	-	-	101,048.00
Finance Costs	17	-	-	-	328.00	328.00	1,869.00
Other Expenses	18	-	-	-	-	-	-
Depreciation	5	-	-	-	3,461,524.00	3,461,524.00	-
TOTAL (B)		-	-	-	699,005,122.00	699,005,122.00	435,126,202.46
Balance being excess of Income over Expenditure (A-B)					(71,337,268.00)	(71,337,268.00)	15,350,912.54
Transfer to / from Designated Funds		-	-	-	-	-	-
Building Fund		-	-	-	-	-	-
Other (Specify)		-	-	-	-	-	-
Surplus Carried forward to Balance Sheet		-	-	-	-	-	-
Notes on Accounts	19						

 अनुभाग अधिकारी (लेखा)
S.O. Accounts
 जानकी देवी मेमोरियल महाविद्यालय
 (दिल्ली-110060)
 Janki Devi Memorial College
 (University - Delhi)
 सर गंगा राम हॉस्पिटल मार्ग
 Sir Ganga Ram Hospital Marg,
 New Delhi 110060

 कोषाध्यक्ष, शासी निकाय
Treasurer
 Janki Devi Memorial College
 सर गंगा राम हॉस्पिटल मार्ग नई दिल्ली-110060
 Administrative Office
 Sir Ganga Ram Hospital Marg, New Delhi-110060

 प्राचार्य/Principal
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

A.O.

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

In terms of our separate report of even date attached
 For Gupta Nandan & Associates
 Chartered Accountants, ICAI FERN 007724N
 New Delhi 110060

Pawan Kumar Gupta
 Proprietor, Membership Number 086537
 UDIN : 23086537BGXNUF2071
 Date : 4th August, 2023
 Place: New Delhi



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

JDMC MAIN ACCOUNT
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31st March, 2023

Particulars	Schedule	2022-2023					2021-2022
		Unrestricted Funds			Restricted Fund	Total	Amount (in Rs.)
		Corpus	Designated Fund	General Fund			
A INCOME							
Academic Receipts	8						
FEE COLLECTION					59,674,855.00	59,674,855.00	-
Admission Fees		-	-	-	4,400.00	4,400.00	5,975.00
Tuition Fees		-	-	-	713,750.00	713,750.00	575,820.00
Identity Card Fees		-	-	-	292,000.00	292,000.00	326,200.00
Fee From University		-	-	-	-	-	-
Library & Reading Room Fees		-	-	-	1,427,500.00	1,427,500.00	6,501,500.00
Water & Electricity Fees		-	-	-	5,710,000.00	5,710,000.00	6,500,000.00
Garden Fee		-	-	-	856,500.00	856,500.00	680,000.00
Foreign student registration fee		-	-	-	-	-	56,580.00
Magazine fee		-	-	-	1,713,000.00	1,713,000.00	1,625,000.00
Computer (Hons) Fee		-	-	-	-	-	-
Medical Fees		-	-	-	-	-	-
		-	-	-	70,392,005.00	70,392,005.00	16,271,075.00
Grants/Donations	9						
Grant from University Grants Commission (RBI)		-	-	-	537,880,000.00	537,880,000.00	415,445,000.00
Management Contribution		-	-	-	4,409,100.00	4,409,100.00	8,722,335.00
		-	-	-	542,289,100.00	542,289,100.00	424,167,335.00
Other Incomes	10						
Recovery of Electricity expenses		-	-	-	484,756.00	484,756.00	-
Recovery of Water expenses (Staff Quarters)		-	-	-	145,780.00	145,780.00	-
Bank Interest (Saving)		-	-	-	445,316.00	445,316.00	1,180,901.00
Rental Income (Staff qtrs.)		-	-	-	221,250.00	221,250.00	318,731.00
Misc RECEIPTS		-	-	-	10,412.00	10,412.00	28,938.00
Canteen license		-	-	-	-	-	7,000.00
Interest on income tax Refund		-	-	-	82,652.00	82,652.00	64,798.00
LOSS OF BOOKS(Fine)		-	-	-	89,010.00	89,010.00	-
Refund of fee		-	-	-	(133,955.00)	(133,955.00)	589,363.00
		-	-	-	1,345,221.00	1,345,221.00	2,189,731.00
INCOME FROM INVESTMENT	11						
Bank Interest (Fdr's)		-	-	-	13,641,528.00	13,641,528.00	7,848,974.00
		-	-	-	13,641,528.00	13,641,528.00	7,848,974.00
TOTAL (A)					627,667,854.00	627,667,854.00	450,477,115.00
B EXPENDITURE							
Staff Payments & Benefits	12						
Teaching Staff		-	-	-	429,955,972.00	429,955,972.00	259,561,918.00
Non -Teaching Staff		-	-	-	15,553,963.00	15,553,963.00	14,412,563.62
Library Staff		-	-	-	9,211,810.00	9,211,810.00	6,093,678.00
Class-IV Staff		-	-	-	14,459,636.00	14,459,636.00	15,730,188.70
Pension		-	-	-	110,882,549.00	110,882,549.00	101,007,330.00
Gratuity		-	-	-	4,000,000.00	4,000,000.00	3,910,563.00
LTC/HTC		-	-	-	1,271,291.00	1,271,291.00	1,028,369.00
Leave Salary on LTC/HTC		-	-	-	1,242,274.00	1,242,274.00	-
Medical Expenses		-	-	-	8,889,422.00	8,889,422.00	8,277,269.00
Commuted Pension		-	-	-	11,215,080.00	11,215,080.00	7,469,545.00
Children Allowances		-	-	-	1,080,000.00	1,080,000.00	1,106,520.00
C.P.F Employer's Contribution (NPS)		-	-	-	9,374,022.00	9,374,022.00	6,837,783.00
Financial Assistant		-	-	-	72,000.00	72,000.00	-
Others (specify) PFMS		-	-	-	-	-	-
Leave Salary (Retirement Benefits)		-	-	-	8,770,609.00	8,770,609.00	1,131,472.00
		-	-	-	625,978,628.00	625,978,628.00	426,567,199.32

Continue 2



Academic Expenses	13						
REIMBURSEMENT OF FEE COLLECTION					57,401,650.00	57,401,650.00	-
REIMBURSEMENT OF TUTION FEE					-	-	-
Student Welfare Expenses		-	-	-	-	-	-
Library & Reading Room Expenses		-	-	-	604,155.00	604,155.00	1,691,898.26
Identity card Expenses		-	-	-	88,110.00	88,110.00	(118,680.00)
Stipend/means-cum-merit scholarship(Fee Concession)		-	-	-	-	-	285,748.00
Prospectus Expenses		-	-	-	14,160.00	14,160.00	10,400.00
		-	-	-	58,108,075.00	58,108,075.00	1,869,366.26
Administrative and General Expenses	14						
Electricity Charges		-	-	-	6,489,310.00	6,489,310.00	2,932,812.64
Water Charges		-	-	-	1,249,376.00	1,249,376.00	545,847.00
ADVERTISEMENT EXPENSES		-	-	-	188,714.00	188,714.00	-
Printing & Stationery		-	-	-	380,511.00	380,511.00	263,760.24
Telephone & Internet		-	-	-	23,120.00	23,120.00	28,768.00
Postage & Telegram		-	-	-	3,489.00	3,489.00	4,493.00
Travelling & Conveyance Expenses		-	-	-	28,175.00	28,175.00	38,870.00
Seminar/Workshop Expenses (Conference)		-	-	-	6,000.00	6,000.00	36,182.00
College Contingency		-	-	-	157,342.00	157,342.00	395,951.00
Rates and taxes (including property tax)		-	-	-	1,344,082.00	1,344,082.00	1,394,383.00
Audit fees		-	-	-	3,500.00	3,500.00	3,500.00
Garden play fields		-	-	-	766,317.00	766,317.00	658,484.00
Magazines & Journals		-	-	-	296,770.00	296,770.00	-
Others (specify) Ground Rent, short excess		-	-	-	3,036.00	3,036.00	36,994.00
Selection Committee		-	-	-	384,383.00	384,383.00	246,675.00
Interest on FDR transferred to Hostel		-	-	-	132,442.00	132,442.00	-
		-	-	-	11,456,567.00	11,456,567.00	6,586,719.88
Transportation Expenses	15						
		-	-	-			
Repairs & Maintenance	16						
Building Repair & White Washing		-	-	-	-	-	101,048.00
		-	-	-	-	-	101,048.00
Finance Costs	17						
Bank Charges		-	-	-	328.00	328.00	1,869.00
		-	-	-	328.00	328.00	1,869.00
Other Expenses	18						
		-	-	-			
Depreciation	5						
		-	-	-	3,461,524.00	3,461,524.00	-
INFRASTRUCTURE EXPENDITURE							
		-	-	-	-	-	-
TOTAL (B)					699,005,122.00	699,005,122.00	435,126,202.46
Balance being excess of Income over Expenditure (A-B)							
		-	-	-	(71,337,268.00)	(71,337,268.00)	15,350,912.54
Transfer to / from Designated Funds		-	-	-	-	-	-
Building Fund		-	-	-	-	-	-
Other (Specify)		-	-	-	-	-	-
Surplus Carried forward to Balance Sheet					(71,337,268.00)	(71,337,268.00)	15,350,912.54
Notes on Accounts	19						

[Signature]

[Signature]

[Signature]

अनुभाग अधिकारी (लेखा)
Section Officer (Accounts)
जानकी देवी मेमोरियल महाविद्यालय
(फिरोज़ी रोड, गुरुदासपुरा)
नई दिल्ली-110060

कोषाध्यक्ष शासी निकाय
Treasurer Governing Body
जानकी देवी मेमोरियल महाविद्यालय
Janki Devi Memorial College
सर गंगा राम हॉस्पिटल मार्ग नई दिल्ली-110060

प्राचार्य/Principal
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

In terms of our separate report of every date attached

For Gupta Nandan & Associates
Chartered Accountants, ICAI FRN: 007724N
Sir Ganga Ram Hospital Marg,
New Delhi 110060

A.O.
[Signature]
प्रशासनिक अधिकारी
Administrative Officer
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 : 23086537BGXNUF2071
Date : 4th August, 2023
Place: New Delhi



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

JDMC MAIN ACCOUNT
Schedule Forming Part of Balance Sheet for 2022-2023

Schedule - 1(a)

CORPUS/ CAPITAL FUND




Sl.No.	PARTICULARS	2022-2023	2021-2022
		Amount (in Rs.)	Amount (in Rs.)
1	Corpus Fund	23,100.00	23,100.00
2	Capital Fund	32,084,392.36	32,084,392.36
GRAND TOTAL		32,107,492.36	32,107,492.36

JDMC MAIN ACCOUNT

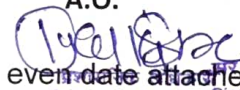
Schedule - 1 (b)

GENERAL FUND (UGC)

Sl.No.	PARTICULARS	2022-2023	2021-2022
		Amount (in Rs.)	Amount (in Rs.)
1	Reserve & surplus	248,112,337.47	319,449,605.47
2	Krishna Hostel	-	-
3	Unutilised Grant Pension & Contractual Staff	51,300,630.00	51,300,630.00
4	Unutilised Grant Salary	12,000,000.00	12,000,000.00
GRAND TOTAL		311,412,967.47	382,750,235.47

अनुभाग अधिकारी (लेखा)
Section Officer (Accounts)
 जानकी देवी मेमोरियल महाविद्यालय
 (दिल्ली निगरविद्यालय)
Janki Devi Memorial College
 (University of Delhi)
 सर गंगा राम हॉस्पिटल मार्ग
 नई दिल्ली- ११००६०
Sir Ganga Ram Hospital Marg,
New Delhi-110060

A.O.

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

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

प्राचार्या/Principal
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

In terms of our separate report of even date attached
 For **Gupta Nandan & Associates**
 Chartered Accountants, ICAI FRN: 007724N

Pawan Kumar Gupta
 Proprietor, Membership Number 086537
 UDIN : 23086537BGXNUF2071
 Date : 4th August, 2023
 Place: New Delhi



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

JDMC MAIN ACCOUNT
Schedule Forming Part of Balance Sheet for 2022-2023

Schedule - 2

RESTRICTED FUND

Sl.No.	PARTICULARS	2022-2023	2021-2022
		Amount (in Rs.)	Amount (in Rs.)
1	Grant in Aid Hostel	-	1,985,594.00
GRAND TOTAL		-	1,985,594.00

अनुभाग अधिकारी (लेखा)
Section Officer (Accounts)
जानकी देवी मेमोरियल महाविद्यालय
(दिल्ली विश्वविद्यालय)
Janki Devi Memorial College
सर गंगा राम हॉस्पिटल मार्ग
नई दिल्ली-110060
Sir Ganga Ram Hospital Marg,
New Delhi-110060

In terms of our separate report of even date attached
For Gupta Nandan & Associates
Chartered Accountants, ICAI FRN: 007724N



Pawan Kumar Gupta
Proprietor, Membership Number 086537
UDIN : 23086537BGXNUF2071
Date : 4th August, 2023
Place: New Delhi

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

Treasurer

Principal

प्राचार्य/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

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

JDMC MAIN ACCOUNT
Schedule Forming Part of Balance Sheet for 2022-2023

Schedule - 3(a)

CURRENT LIABILITIES & PROVISIONS

Sl.No.	PARTICULARS	2022-2023	2021-2022
		Amount (in Rs.)	Amount (in Rs.)
1	Caution Money	1,478,350.00	2,661,350.00
2	Caution Money Last Year	620,000.00	-
3	Development Fund	(1,902,506.00)	(1,941,190.00)
4	Employee Contribution To PF Under Tier I (NPS)	161,532.00	161,532.00
4	Group Insurance Scheme(GIS)	180.00	180.00
5	Provident Fund Account 124	21,124,820.00	20,632,301.00
6	Provident Fund Recoverable	2,985,617.00	2,985,617.00
7	Receipts Against Sponsored Projects	22,777.00	22,777.00
7	Security Deposit (Contractors)	516,795.00	516,795.00
8	Security Deposit (T.S Qtrs.)	35,000.00	35,000.00
9	Security Of Books	2,500.00	2,500.00
10	Statutory Liabilities	0.82	51,169.82
10	Laptop Security Money	169,500.00	-
11	Self Finance Fee-Assistance	5,000.00	-
12	Student Fee Assistance	(415,200.00)	-
13	Student Society Account	1,107,885.00	886,023.00
13	WUS Student	5,435.00	5,435.00
14	Recovery of Pension	2,315,335.00	-
15	Recovery of Salary	259,330.00	-
16	T.W.FUND	100.00	-
16	Leave Salary (Retirement Benefits) payable	4,216,935.00	-
17	Commutated Pension payable	3,840,439.00	-
18	Payment of Gratuity payable	2,000,000.00	-
GRAND TOTAL		38,549,824.82	26,019,489.82

(Signature)
S.O. Accounts
Janki Devi Memorial College
Sir Ganga Ram Hospital Marg, New Delhi-110060

(Signature)
A.O. / Treasurer
Janki Devi Memorial College
Sir Ganga Ram Hospital Marg, New Delhi-110060

(Signature)
Principal
Janki Devi Memorial College
Sir Ganga Ram Hospital Marg, New Delhi-110060

In terms of our separate report of even date attached

For Gupta Nandan & Associates
Chartered Accountants, ICAI FRN: 007724N



Pawan Kumar Gupta
Proprietor, Membership Number 086537
UDIN : 23086537BGXNUF2071
Date : 4th August, 2023
Place: New Delhi

JANKI DEVI MEMORIAL COLLEGE
Sir Ganga Ram Hospital Marg,
NEW DELHI-110017

JDMC MAIN ACCOUNT
Schedule Forming Part of Balance Sheet for 2022-2023

Schedule - 3(b)

CURRENT LIABILITIES & PROVISIONS (University Dues)

Sl.No.	PARTICULARS	2022-2023	2021-2022
		Amount (in Rs.)	Amount (in Rs.)
1	University Athletics fee		51,350.00
2	University Culture council fee		5,135.00
3	University Development Fee	709,200.00	616,200.00
4	University Economically Weaker Section Fee	78,800.00	-
5	University Enrolment Fee	-	312,050.00
6	University Examination fee	3,080,673.00	5,768,619.00
7	University Facilities And Service Fee	348,000.00	-
8	University Library Development fee	-	18,200.00
9	University Library Development Security	-	95,000.00
10	University NSS fee/ Expenses	-	14,540.00
11	University Sexual Harassment	10,270.00	10,270.00
12	University Student Welfare Fee	78,800.00	-
GRAND TOTAL		4,305,743.00	6,891,364.00

[Signature]
S.O.Accounts
Janki Devi Memorial College
Sir Ganga Ram Hospital Marg,
New Delhi 110060

[Signature]
A.O. Treasurer
Janki Devi Memorial College
Sir Ganga Ram Hospital Marg,
New Delhi-110060

[Signature]
Principal
Janki Devi Memorial College
Sir Ganga Ram Hospital Marg,
New Delhi-110060

In terms of our separate report of even date attached

For Gupta Nandan & Associates
Chartered Accountants

ICAI Firm Registration Number 007724N

Pawan Kumar Gupta
Proprietor
Membership Number 086537
UDIN : 23086537BGXNUF2071
Date : 4th August, 2023
Place: New Delhi



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

JDMC MAIN ACCOUNT

Schedule Forming Part of Balance Sheet for 2022-2023

Investments

Schedule - 4

Sl.No.	Particulars	Opening Balance	Addition During the Year	Interest	Total	Matured During the Year	Closing Balance as on 31.03.2023
		as on 01.04.2022 (A)					
1	FDR-140034132361-1	10,179,904.00	-	50,805.00	10,230,709.00	10,230,709.00	-
2	FDR-140035521960-1	10,079,303.00	-	184,157.00	10,263,460.00	10,263,460.00	-
3	FDR-140035522630-1	10,079,303.00	-	281,706.00	10,361,009.00	10,361,009.00	-
4	FDR-140035524050-1	10,079,302.00	-	263,124.00	10,342,426.00	10,342,426.00	-
5	FDR-140035521112-1	10,079,303.00	-	176,570.00	10,255,873.00	10,255,873.00	-
6	FDR-140044902447-1	19,900,000.00	-	137,555.00	20,037,555.00	20,037,555.00	-
7	FDR-140044902447-2	-	19,900,000.00	132,812.00	20,032,812.00	20,032,812.00	-
8	FDR-140044902447-3	-	19,900,000.00	1,085,607.00	20,985,607.00	-	20,985,607.00
9	FDR-140045292418-1	-	19,900,000.00	1,095,109.00	20,995,109.00	-	20,995,109.00
10	FDR-140051392180-1	-	10,000,000.00	105,506.00	10,105,506.00	10,105,506.00	-
11	FDR-140051392180-2	-	10,000,000.00	359,087.00	10,359,087.00	-	10,359,087.00
12	FDR-140054342349/4	-	10,000,000.00	334,521.00	10,334,521.00	-	10,334,521.00
13	FDR-140054342349/5	-	17,500,000.00	571,751.00	18,071,751.00	-	18,071,751.00
14	FDR-140054342349/6	-	17,500,000.00	558,090.00	18,058,090.00	-	18,058,090.00
15	FDR-140054342349-1	-	10,000,000.00	374,204.00	10,374,204.00	-	10,374,204.00
16	FDR-140054342349-10	-	5,315,960.00	125,967.00	5,441,927.00	-	5,441,927.00
17	FDR-140054342349-11	-	10,255,873.00	229,041.00	10,484,914.00	-	10,484,914.00
18	FDR-140054342349-12	-	5,307,394.00	118,528.00	5,425,922.00	-	5,425,922.00
19	FDR-140054342349-13	-	10,263,460.00	213,192.00	10,476,652.00	-	10,476,652.00
20	FDR-140054342349-14	-	2,670,676.00	51,828.00	2,722,504.00	-	2,722,504.00
21	FDR-140054342349-15	-	251,793.00	4,886.00	256,679.00	-	256,679.00
22	FDR-140054342349-16	-	10,342,426.00	200,708.00	10,543,134.00	-	10,543,134.00
23	FDR-140054342349-17	-	8,270,746.00	157,277.00	8,428,023.00	-	8,428,023.00
24	FDR-140054342349-18	-	6,176,089.00	117,445.00	6,293,534.00	-	6,293,534.00
25	FDR-140054342349-19	-	10,361,009.00	168,899.00	10,529,908.00	-	10,529,908.00
26	FDR-140054342349-2	-	10,000,000.00	372,510.00	10,372,510.00	-	10,372,510.00



Continue 2

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

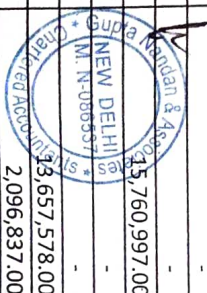
JDMC MAIN ACCOUNT

Schedule Forming Part of Balance Sheet for 2022-2023

Investments

Schedule - 4

Sl.No.	Particulars	Opening Balance	Addition During	Interest	Total	Matured During the	Closing Balance as on
		as on 01.04.2022 (A)	the Year (B)	(C)	D=(A+B+C)	year (E)	31.03.2023 F=(D-E)
27	FDR-140054342349-3		5,000,000.00	103,627.00	5,103,627.00	5,103,627.00	-
28	FDR-140054342349-7		12,000,000.00	378,006.00	12,378,006.00		12,378,006.00
29	FDR-140054342349-8		5,315,960.00	125,967.00	5,441,927.00		5,441,927.00
30	FDR-140054342349-9		5,315,960.00	125,967.00	5,441,927.00		5,441,927.00
31	FDR-8594306000001-2	250,129.00	-	1,664.00	251,793.00	251,793.00	-
32	FDR-8594401000006-20	5,314,609.00	-	34,504.00	5,349,113.00	5,349,113.00	-
33	FDR-8594401000006-21	5,232,974.00	-	52,676.00	5,285,650.00	5,285,650.00	-
34	FDR-8594401000006-22	5,232,974.00	-	52,676.00	5,285,650.00	5,285,650.00	-
35	FDR-8594401000006-23	5,232,974.00	-	52,676.00	5,285,650.00	5,285,650.00	-
36	FDR-8594401000006-24	5,231,382.00	-	53,056.00	5,284,438.00	5,284,438.00	-
37	FDR-8594401000006-25	5,231,382.00	-	73,666.00	5,305,048.00	5,305,048.00	-
38	FDR-8594401000006-26	5,225,016.00	-	73,666.00	5,305,048.00	5,305,048.00	-
39	FDR-8594401000006-27	5,225,016.00	-	90,944.00	5,315,960.00	5,315,960.00	-
40	FDR-8594401000006-28	5,225,016.00	-	90,944.00	5,315,960.00	5,315,960.00	-
41	FDR-8594401000006-29	5,225,016.00	-	90,944.00	5,315,960.00	5,315,960.00	-
42	FDR-8594401000006-30	5,208,314.00	-79.00	96,128.00	5,304,363.00	5,304,363.00	-
43	FDR-8594401000006-31	5,208,314.00	-79.00	96,128.00	5,304,363.00	5,304,363.00	-
44	FDR-8594401000006-32	5,208,314.00	-79.00	99,159.00	5,307,394.00	5,307,394.00	-
45	FDR-8594401000006-33	10,330,085.00	-	553,100.00	10,883,185.00		10,883,185.00
46	FDR-8594401000006-34	10,309,166.00	-	551,978.00	10,861,144.00		10,861,144.00
47	FDR-8594401000006-35	8,058,048.00	-	212,698.00	8,270,746.00	8,270,746.00	-
48	FDR-8594401000006-36	6,040,250.00	-	135,839.00	6,176,089.00	6,176,089.00	-
49	FDR-8594401000006-37	8,525,972.00	-	478,689.00	9,004,661.00		9,004,661.00
50	FDR-8594401000006-38	19,903,040.00	-	518,242.00	20,421,282.00	20,421,282.00	-
51	FDR-8594401000006-39		15,000,000.00	284,506.00	15,284,506.00	15,284,506.00	-
52	FDR-8594401000006-40		15,000,000.00	760,997.00	15,760,997.00		15,760,997.00
53	FDR-8594401000006-41		18,000,000.00	114,411.00	18,114,411.00	18,114,411.00	-
54	FDR-8594401000006-42		18,000,000.00	115,397.00	18,115,397.00	18,115,397.00	-
55	FDR-8594401000006-43		13,000,000.00	657,578.00	13,657,578.00		13,657,578.00
56	FDR-8594401000008 (HOSTEL)	2,096,837.00	-	-	2,096,837.00	-	2,096,837.00



 Gupta Mittal & Associates
 Chartered Accountants
 NEW DELHI
 M. N-055537


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


JDMC MAIN ACCOUNT
Schedule Forming Part of Balance Sheet for 2022-2023


Investments

Schedule - 4

Sl.No.	Particulars	Opening Balance	Addition During the Year	Interest	Total	Matured During the Year	Closing Balance as on
		as on 01.04.2022					31.03.2023
		(A)	(B)	(C)	D=(A+B+C)	(E)	F=(D-E)
57	FDR-8594401000008/12	2,087,546.00	-	30,490.00	2,118,036.00	2,118,036.00	-
58	FDR-8594413000007-6	2,606,356.00	-	64,320.00	2,670,676.00	2,670,676.00	-
	Grand Total	208,612,211.00	320,547,109.00	13,641,528.00	542,800,848.00	267,120,510.00	275,680,338.00


Section Officer (Accounts)
S.O. Accounts
 Janki Devi Memorial College
 Sir Ganga Ram Hospital Marg, New Delhi-110060


A.O.
Treasurer
 Janki Devi Memorial College
 Sir Ganga Ram Hospital Marg, New Delhi-110060


Principal
 Janki Devi Memorial College
 Sir Ganga Ram Hospital Marg, New Delhi-110060

In terms of our separate report of even date attached
 For Gupta Nandan & Associates - Chartered Accountants, ICAI FRN: 007724N



Pawan Kumar Gupta
 Proprietor, Membership Number 086537
 UDIN : 23086537BGXNUF2071
 Date : 4th August, 2023
 Place: New Delhi

Administrative Officer
 Janki Devi Memorial College
 Sir Ganga Ram Hospital Marg, New Delhi-110060

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

JDMC MAIN ACCOUNT
Schedule Forming Part of Balance Sheet for 2022-2023

Fixed Assets

Schedule - 5

S.No	Assets Heads	Rate of Depreciation	Gross Block			Depreciation for the Year- 2022-23			Net Block	
			Op. Balance 01.04.2022	Additions	Deductions	Cl. Balance 31.03.2023	Opening Depreciation	Depreciation for the Year	Total Depreciation	31.03.2023
1	Land (NDA)	0%	88,574.17	-	-	88,574.17	-	-	88,574.17	88,574.17
2	Furniture & Office Equipments	7.5%	15,926,557.83	669,216.00	288,628.00	16,307,145.83	-	1,223,036.00	1,223,036.00	15,084,109.83
3	Computer	20%	3,159,892.00	-	-	3,159,892.00	-	631,978.00	631,978.00	2,527,914.00
4	Garden & Equipments	5%	119,750.37	-	-	119,750.37	-	5,988.00	5,988.00	113,762.37
5	Library Books & Others	10%	14,063,078.94	1,016,012.00	45,543.00	15,033,547.94	-	1,503,355.00	1,503,355.00	13,530,192.94
6	Printer	20%	338,636.00	-	-	338,636.00	-	67,727.00	67,727.00	270,909.00
7	Buildings	2%	1,472,023.05	-	-	1,472,023.05	-	29,440.00	29,440.00	1,442,583.05
	GRAND TOTAL		35,168,512.36	1,685,228.00	334,171.00	36,519,569.36	-	3,461,524.00	3,461,524.00	33,058,045.36
										35,168,512.36

Section Officer (Accounts)
जागरणी देवी मेमोरियल कॉलेज
(फिरौज़ी, दिल्ली-110060)

In terms of our separate report of even date attached
(Unit: Rs.)

For Gupta Nandan & Associates
Chartered Accountants
New Delhi 110060

Administrative Officer
जागरणी देवी मेमोरियल कॉलेज
Janki Devi Memorial College
Sir Ganga Ram Hospital Marg, New Delhi-110060

Treasurer
जागरणी देवी मेमोरियल कॉलेज
Janki Devi Memorial College
Sir Ganga Ram Hospital Marg, New Delhi-110060

Principal
जागरणी देवी मेमोरियल कॉलेज
Janki Devi Memorial College
Sir Ganga Ram Hospital Marg, New Delhi-110060

Pawan Kumar Gupta
Proprietor, Membership Number 08653
UDIN : 230865378GXNUF2071
Date : 4th August, 2023
Place: New Delhi



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

JDMC MAIN ACCOUNT
 Schedule Forming Part of Balance Sheet for 2022-2023

CURRENT ASSETS

Schedule - 6

Sl.No.	PARTICULARS	2022-2023 Amount (in Rs.)	2021-2022 Amount (in Rs.)
	BALANCE WITH SCHEDULE BANK		
1	JDMC Canara Bank:8594101051401	62,667,505.29	201,368,010.29
2	JDMC RBI Account	14,781,267.00	4,053,698.00
	GRAND TOTAL	77,448,772.29	205,421,708.29

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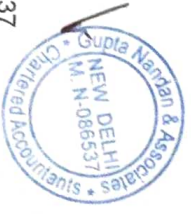
Section 143(3) Certificate
 Chartered Accountants
 Janki Devi Memorial College
 Sir Ganga Ram Hospital Marg, New Delhi-110060

[Handwritten Signature]
 Treasurer, Governing Body
 Janki Devi Memorial College
 Sir Ganga Ram Hospital Marg, New Delhi-110060

[Handwritten Signature]
 Treasurer, Governing Body
 Janki Devi Memorial College
 Sir Ganga Ram Hospital Marg, New Delhi-110060

[Handwritten Signature]
 Principal
 Janki Devi Memorial College
 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 : 23086537BGXNUF2071
 Date : 4th August, 2023
 Place: New Delhi

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

JDMC MAIN ACCOUNT
Schedule Forming Part of Balance Sheet for 2022-2023

Schedule - 7

LOANS,ADVANCES & DEPSOITS

Sl.No.	PARTICULARS	2022-2023	2021-2022
		Amount (in Rs.)	Amount (in Rs.)
1	Advance		-
2	L I C Deduction		-
3	L.T.C./H.T.C. - ADVANCE		-
4	Income Tax Refund due	-	228,609.00
5	E.P Fund	-	134,500.00
6	Electricity Security	171,600.00	171,600.00
7	MCD Water Security	600.00	600.00
8	Security Deposit Pusa Road	5,000.00	5,000.00
9	Krishna Hostel Balance Receivable		-
10	TDS receivable hostel & main FDR		-
11	TDS AY 22-23	11,435.00	11,435.00
12	TDS AY 23-24	237.00	-
13	Staff Club Association		-
GRAND TOTAL		188,872.00	551,744.00

अनुभाग अधिकारी (लेखा)
Section Officer (Accounts)
S.O. Accounts
जानकी देवी मेमोरियल महाविद्यालय
(दिल्ली विश्वविद्यालय)
Janki Devi Memorial College
In terms of our separate report of even date attached
सर गंगा राम हॉस्पिटल मार्ग
नई दिल्ली-110060
For **Gupta Nandan & Associates**
Chartered Accountants
ICAI Firm Registration Number 007724N

A.O.
[Signature]

[Signature]
कोषाध्यक्ष, शासी निकाय
Treasurer, Governing Body.
जानकी देवी मेमोरियल महाविद्यालय
Janki Devi Memorial College
सर गंगा राम हॉस्पिटल मार्ग नई दिल्ली-110060
Sir Ganga Ram Hospital Marg, New Delhi-110060

[Signature]
प्राचार्या/Principal
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 : 23086537BGXNUF2071
Date : 4th August, 2023
Place: New Delhi





GUPTA NANDAN & ASSOCIATES

CHARTERED ACCOUNTANTS

159, 1st Floor, Vardhman Fortune Mall,
G.T. Karnal Road, Delhi-110033.
Phone - Office : 011-61515653, 011-61378758
Mobile : +91 9811028900
E-mail : pawangupta.cacs@gmail.com
pawan.cacs@yahoo.co.in

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 “Student Society Fund” of Janki Devi Memorial College, Delhi, which comprise the Balance Sheet as at 31st March, 2023 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 Student Society Fund of College as at 31st March, 2023;
- 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

Pawan Kumar Gupta
Proprietor

Membership Number 086537
UDIN : 23086537BGXNUF2071

Date: 4th August, 2023

Place: New Delhi



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

STUDENT SOCIETY FUND
BALANCE SHEET AS AT 31.3.2023

Liabilities	Amount (in Rs.)		Assets	Amount (in Rs.)	
	As at 31.03.2023			As at 31.03.2023	
Capital Fund Account			Investment : (As per Schedule - 2)		
As per last Balance Sheet - (As per Schedule - 1a)	78,156,127.27		Opening Balance	31,365,043.00	
Add : Excess of Income over Expenditure during the year	19,358,407.22	97,514,534.49	Add - Addition	129,936,466.00	
			Add - Interest Accrued	3,787,773.00	
Other Specific Funds- (As per Schedule - 1b)			Less - Matured during the year	79,842,475.00	85,246,807.00
Alumni Association Fund	480,963.00		Fixed Assets : (As per Schedule - 3)		6,393,069.00
Avni Fund	10,830.00		Balance with Canara Bank		
Faculty Development Prog.	219,350.00		- Canara Bank Account	8,357,675.49	
Instituted Prize Fund	2,341,600.00		- Canara Bank Account (Misc. exam)	-	
JDMC Food Project Grant	632,807.26		- Canara Bank Account (8594101052880)	632,807.26	
JDMC NC Web	717,072.78		-Canara Bank Account (NC Web)	717,072.78	9,707,555.53
Scholarship	-		Advance A/c		814,591.00
Security Deposit (Contractors)	716,854.00		College Main Account		1,107,885.00
Security of Laptop	21,000.00		TDS F.Y.21-22		8,005.00
University Computers Fine	35,570.00		TDS F.Y.22-23		3,588.00
Vidyawati Foundation	12,646.00	5,188,693.04			
Other Liabilities					
Statutory liabilities - (including CGST,SGST & TDS)		51.00			
Sh. Avtar Krishna Scholarship A/c		497,000.00			
JDM IQAC A/C		3,234.00			
Security P.N.G. A/C		77,988.00			
Total Amount		103,281,500.53	Total Amount		103,281,500.53

अनुभाग अधिकारी (लेखा)
Section Officer (Accounts)
जानकी देवी मेमोरियल महाविद्यालय
(दिल्ली विश्वविद्यालय)
Janki Devi Memorial College
S.O.Accounts

In terms of our separate report of even date, attached

For Gupta Nandan & Associates
Chartered Accountants
ICAI Firm Registration Number 007724N



Pawan Kumar Gupta
Proprietor
Membership Number 086537
UDIN : 23086537BGXNUF2071
Date : 4th August, 2023
Place: New Delhi

A.O.
Avtar Krishna
अनुभाग अधिकारी
Administrative Officer

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

कायाध्यक्ष, प्राचीन निषास
Treasurer, Governing Body

जानकी देवी मेमोरियल महाविद्यालय
Janki Devi Memorial College
Treasurer

प्राचार्या/Principal
Janki Devi Memorial College
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

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

STUDENT SOCIETY FUND

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31.3.2023

Expenditure	Amount (in Rs.)		Income	Amount (in Rs.)	
	As at 31.03.2023			As at 31.03.2023	
To Add-on-Courses	224,850.00	By	Add-on -Courses	297,773.00	
To Admission Processing Fee	445,000.00	By	Admission Processing Fee	142,750.00	
To Annual Culture Fest	2,545,393.00	By	Annual Culture Fest	49,650.00	
To Annual Day	6,479,741.00	By	Annual Day	5,717,292.00	
To B.A. (Program) Deptt Association Money	98,261.00	By	B.A. (Program) Deptt Association Money	356,500.00	
To B.Com (Prog. & Hons.) Deptt Association Money	61,844.00	By	B.Com (Prog. & Hons.) Deptt Association Money	351,500.00	
To Building Maintenance	118,185.00	By	Building Maintenance	1,998,500.00	
To Canteen Fund	677,399.00	By	Canteen Fund	1,287,610.00	
To Career Opportunity Cell	15,204.00	By	Counsellor Fee	856,500.00	
To Counsellor Fee	302,864.00	By	Departments Association Fee	1,427,500.00	
To Departments Association Fee	1,497,500.00	By	Diamond Jubilee Fund	600.00	
To Diamond Jubilee Fund	270,591.00	By	Economics (Hons.) Deptt Association Money	90,000.00	
To Economics (Hons.) Deptt Association Money	10,507.00	By	English (Hons.) Deptt Association Money	85,000.00	
To English (Hons.) Deptt Association Money	29,028.00	By	Gandhi Study Circle	573,650.00	
To Gandhi Study Circle	275,618.00	By	General Maintenance	20,890,171.00	
To General Maintenance	12,118,832.00	By	Hindi (Hons.) Deptt Association Money	61,000.00	
To Hindi (Hons.) Deptt Association Money	23,676.00	By	History (Hons.) Deptt Association Money	140,000.00	
To History (Hons.) Deptt Association Money	128,986.00	By	I T Development & Maintenance	10,319,026.00	
To I T Development & Maintenance	5,972,120.00	By	Interest on FDR Instituted Prize	2,626,458.00	
To Interest on FDR Instituted Prize	12,955.00	By	Library Improvement	1,588,992.00	
To International Organization for Standardization(SO)	449,182.00	By	Mathematics (Hons.) Deptt Association Money	133,500.00	
To Library Improvement	440,060.00	By	Medical Fund	594,514.00	
To Mathematics (Hons.) Deptt Association Money	43,482.00	By	NCC	31,500.00	
To Medical Fund	1,188,666.00	By	NSS	50,000.00	
To National Assessment and Accreditation Council (NAAC)	501,314.00	By	Orientation & Fresher's Day	571,000.00	
To NCC	67,300.00	By	Oxygen Concentrator Relief Fund	210,000.00	
To NSS	23,148.00	By	Philosophy (Hons.) Deptt Association	40,500.00	
To Orientation & Fresher's Day	1,051,843.00	By	Political Science (Hons.) Deptt Association Money	148,500.00	
To Oxygen Concentrator Relief Fund	230,000.00	By	Research Fund	270.00	
To Philosophy (Hons.) Deptt Association	6,339.00	By	S. Activities	175,472.00	
To Political Science (Hons.) Deptt Association Money	24,098.00	By	S. Union	571,000.00	



To Research Fund	318,917.00	By S. W.F.	751,500.00
To Activities	5,185,909.00	By Sanskrit (Hons.) Deptt Association Money	22,000.00
To S. Union	123,161.00	By Sell of Scrab	147,756.22
To S. W.F.	848,693.00	By Seminar & Societies	4,296,500.00
To Sanskrit (Hons.) Deptt Association Money	6,180.00	By Sociology (Hons.) Deptt Association Money	69,000.00
To Seminar & Societies	2,465,607.00	By Sponsorship	438,084.00
To Sociology (Hons.) Deptt Association Money	17,672.00	By Sports Fund	2,085,809.00
To Sponsorship	180,500.00	By Students Research Work Fund	856,500.00
To Sports Fund	1,770,054.00	By W.D.C. Fund	172,750.00
To Students Research Work Fund	48,824.00	By SHORT EXCESS	2.00
To BANK CHARGES (SS)	465.00	By Bank Interest (Fdr'S)	8,392,744.00
To IQAC	215,480.00	By Bank Interest (Saving)	510,029.00
To Labour Cess	22,027.00	By Computer Fee(Hons)	-
To Societies Expenses	722,880.00	By Labour Cess	66,196.00
To W.D.C. Fund	455,389.00	By Rental Tower	608,712.00
To Rental Tower	336,132.00	By Tender Fee (Contractor)	20,000.00
To Water Proofing - College Library	2,329,092.00	By Income Tax refund rcvd from college Main	127,296.00
To Depreciation (As per Schedule - 3)	895,781.00	By Societies Incomes	683,550.00
To Excess of Income over Expenditure during the year	19,358,407.22		
Total	70,635,156.22	Total	70,635,156.22

अनुमान अधिकारी (लेखा)
Section Officer (Accounts)
S.O. Accounts
 (वि.सं. गंगादास)

आ.ओ.
 प्रशासनिक अधिकारी
Administrative Officer
 जनकी देवी स्मॉरियल मेमोरियल कॉलेज
 सर गंगा राम हॉस्पिटल मार्ग, नई दिल्ली-110060

कोषाध्यक्ष, शासकीय निकाय
Treasurer, Govt Body
Principal
 जनकी देवी स्मॉरियल मेमोरियल कॉलेज
 सर गंगा राम हॉस्पिटल मार्ग, नई दिल्ली-110060

प्रभारता/Principal
 जनकी देवी स्मॉरियल मेमोरियल कॉलेज
Principal
 सर गंगा राम हॉस्पिटल मार्ग, नई दिल्ली-110060
 सर गंगा राम हॉस्पिटल मार्ग, नई दिल्ली-110060

Pawan Kumar Gupta
 Proprietor
 Membership Number 086537
 UDIN : 23086537BGXNUF2071
 Date : 4th August, 2023
 Place: New Delhi



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

STUDENT SOCIETY CAPITAL FUND

SCHEDULE - 1

Schedule Forming Part of Balance Sheet for 2022-2023

Sr. No	Particulars	#VALUE!	Received/Trfd. during the year	Expenditure during the year	Closing Balance as on 31.03.2023
1	Add-on -Courses	-	297773	224850	72,923.00
2	Admission Processing Fee	780,341.00	142,750.00	445,000.00	478,091.00
3	Advertisement & Sales Promotion	669,448.00			669,448.00
4	Annual Culture Fest	4,451,119.00	49,650.00	2,545,393.00	1,955,376.00
5	Annual Day	7,295,029.00	5,717,292.00	6,479,741.00	6,532,580.00
6	B.A. (Program) Deptt Association Money		356,500.00	98,261.00	258,239.00
7	B.Com (Prog. & Hons.) Deptt Association Money		351,500.00	61,844.00	289,656.00
8	Building Maintenance	3,486,512.00	1,998,500.00	118,185.00	5,366,827.00
9	Canteen Fund	2,301,034.00	1,287,610.00	677,399.00	2,911,245.00
10	Career Opportunity Cell	1,560.00		15,204.00	(13,644.00)
11	Counsellor Fee	633,100.00	856,500.00	302,864.00	1,186,736.00
12	Departments Association Fee		1,427,500.00	1,497,500.00	(70,000.00)
13	Diamond Jubilee Fund	349,412.00	600.00	270,591.00	79,421.00
14	Economics (Hons.) Deptt Association Money		90,000.00	10,507.00	79,493.00
15	English (Hons.) Deptt Association Money		85,000.00	29,028.00	55,972.00
16	Gandhi Study Circle	5,000.00	573,650.00	275,618.00	303,032.00
17	General Maintenance	7,062,326.50	20,890,171.00	12,118,832.00	15,833,665.50
18	Hindi (Hons.) Deptt Association Money		61,000.00	23,676.00	37,324.00
19	History (Hons.) Deptt Association Money		140,000.00	128,986.00	11,014.00
20	IT Development & Maintenance	7,562,847.00	10,319,026.00	5,972,120.00	11,909,753.00
21	Interest on FDR Instituted Prize		2,626,458.00	12,955.00	2,613,503.00
22	International Organization for Standardization(ISO)			449,182.00	(449,182.00)
23	Library Improvement	2,821,819.00	1,588,992.00	440,060.00	3,970,751.00
24	Mathematics (Hons.) Deptt Association Money		133,500.00	43,482.00	90,018.00
25	Medical Fund	3,376,004.00	594,514.00	1,188,666.00	2,781,852.00
26	National Assessment and Accreditation Council (NAAC)			501,314.00	(501,314.00)
27	NCC	19,700.00	31,500.00	67,300.00	(16,100.00)
28	Non-Teaching Skill Enhancement Course	12,800.00			12,800.00
29	NSS	37,480.00	50,000.00	23,148.00	64,332.00
30	Orientation & Fresher's Day	3,365,531.00	571,000.00	1,051,843.00	2,884,688.00
31	Oxygen Concentrator Relief Fund	81,829.00	210,000.00	230,000.00	61,829.00



32	Philosophy (Hons.) Deptt Association		40,500.00		6,339.00	34,161.00
33	Placement Cell	80,325.00				80,325.00
34	Political Science (Hons.) Deptt Association Money		148,500.00		24,098.00	124,402.00
35	R.T.I.	553.00				553.00
36	Research Fund	78,022.00	270.00		318,917.00	(240,625.00)
37	S. Activities	11,147,930.81	175,472.00		5,185,909.00	6,137,493.81
38	S. Union	4,151,687.00	571,000.00		123,161.00	4,599,526.00
39	S. W.F.	1,569,650.96	751,500.00		848,693.00	1,472,457.96
40	Sanskrit (Hons.) Deptt Association Money		22,000.00		6,180.00	15,820.00
41	Sell of Scrab		147,756.22		-	147,756.22
42	Seminar & Societies	8,920,268.00	4,296,500.00		2,465,607.00	10,751,161.00
43	Sociology (Hons.) Deptt Association Money		69,000.00		17,672.00	51,328.00
44	Sponsorship	802,171.00	438,084.00		180,500.00	1,059,755.00
45	Sports Fund	3,201,283.00	2,085,809.00		1,770,054.00	3,517,038.00
46	Students Research Work Fund	2,687,389.00	856,500.00		48,824.00	3,495,065.00
47	W.D.C. Fund	1,203,956.00	172,750.00		455,389.00	921,317.00
	Total Amount	78,156,127.27	60,226,627.22		46,754,892.00	91,627,862.49

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[Handwritten Signature]

उत्तरा अधिकाारी (लेखा)
Section Officer (Accounts)
 जानकी देवी स्मॉरियल महाविद्यालय
S.O./Accounts (महाविद्यालय)
 जानकी देवी स्मॉरियल महाविद्यालय
 (उत्तरा, नए दिल्ली)
 In terms of our separate report of even date attached
 Sir Ganga Ram Hospital Marg,
 For Gupta Nandan & Associates
 Chartered Accountants
 ICAI Firm Registration Number 007724N

A.O.
[Handwritten Signature]
 Administration Officer
 जानकी देवी स्मॉरियल महाविद्यालय
 Sir Ganga Ram Hospital Marg,
 New Delhi-110060

कायदाशास्त्री, शास्त्री विकास
T. S. SURESH
 Trustee, Governing Body
 जानकी देवी स्मॉरियल महाविद्यालय
 जानकी देवी स्मॉरियल महाविद्यालय
 Sir Ganga Ram Hospital Marg, New Delhi-110060

प्राचार्या/Principal
 जानकी देवी स्मॉरियल महाविद्यालय
Principal
 जानकी देवी स्मॉरियल महाविद्यालय
 Sir Ganga Ram Hospital Marg, New Delhi-110060



Pawan Kumar Gupta
 Proprietor
 Membership Number 086537
 UDIN : 23086537BGXNUF2071
 Date : 4th August, 2023
 Place: New Delhi

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

Schedule - 2

STUDENT SOCIETY FUND

Schedule Forming Part of Balance Sheet for 2022-2023

Investments

Particulars	#VALUE!	Addition during the year	Interest Accrued During the year	Total	Matured During the year /TDS	#VALUE!
FDR-0367401001627/3	1,379,787.00	41,003.00	-	1,420,790.00	1,420,300.00	490.00
FDR-140039498852/1	-	6,990,492.34	313,688.66	7,304,181.00	7,304,181.00	-
FDR-140044902523/1	-	19,900,000.00	462,285.00	20,362,285.00	20,362,285.00	-
FDR-140044902523/2	-	19,900,000.00	481,139.00	20,381,139.00	20,381,139.00	-
FDR-140062821768/1	-	1,420,300.00	44,741.00	1,465,041.00	-	1,465,041.00
FDR-140062821768/5	-	8,456,718.00	733,740.00	9,190,458.00	-	9,190,458.00
FDR-140062821768/6	-	9,190,458.00	-	9,190,458.00	-	9,190,458.00
FDR-140062821768/7	-	9,176,412.00	-	9,176,412.00	-	9,176,412.00
FDR-140062821768/8	-	9,176,412.00	-	9,176,412.00	-	9,176,412.00
FDR-140062821768-2	-	2,339,100.00	79,841.00	2,418,941.00	-	2,418,941.00
FDR-140062821768-3	-	7,304,181.00	393,138.00	7,697,319.00	-	7,697,319.00
FDR-140064815671/1	-	4,952,131.00	145,364.00	5,097,495.00	-	5,097,495.00
FDR-140064815671/2	-	15,000,000.00	372,974.00	15,372,974.00	-	15,372,974.00
FDR-140064815671/3	-	12,243,243.00	290,118.00	12,533,361.00	-	12,533,361.00
FDR-140064815671/4	-	3,836,535.00	90,911.00	3,927,446.00	-	3,927,446.00
FDR-8594306000006-1(PRIZE)	2,339,100.00	-	-	2,339,100.00	2,339,100.00	-
FDR-8594401000060-52	3,778,899.00	-	58,492.00	3,837,391.00	3,837,391.00	-
FDR-8594401000060-53	4,807,965.00	-	144,166.00	4,952,131.00	4,952,131.00	-
FDR-8594401000060-51	12,059,319.00	-	186,656.00	12,245,975.00	12,245,975.00	-
FDR-8594413000069-4	6,999,973.00	9,480.66	(9,480.66)	6,999,973.00	6,999,973.00	-
Total	31,365,043.00	129,936,466.00	3,787,773.00	165,089,282.00	79,842,475.00	85,246,807.00



AD

संयुक्त अकाउन्टी (नेता)
Section of S.O. Accounts
जानकी देवी स्त्री महाविद्यालय
(अकाउन्टी)

Janki Devi Memorial College
In terms of our separate report of even date attached

For Gupta Nandan & Associates
Chartered Accountants
New Delhi
ICAI Firm Registration Number 007724N

Pawan Kumar Gupta
Proprietor
Membership Number 086537
UDIN : 23086537BGXNUF2071
Date : 4th August, 2023
Place: New Delhi



AD
Administrative Officer
जानकी देवी स्त्री महाविद्यालय
जानकी देवी स्त्री महाविद्यालय
जानकी देवी स्त्री महाविद्यालय
जानकी देवी स्त्री महाविद्यालय

Janki Devi Memorial College
New Delhi-110060
Sir Ganga Ram Hospital Marg, New Delhi-110060

AD

कोषाध्यक्ष, शासकीय निकाय
Treasurer, Governing Body
जानकी देवी स्त्री महाविद्यालय
Janki Devi Memorial College

Janki Devi Memorial College
New Delhi-110060
Sir Ganga Ram Hospital Marg, New Delhi-110060

B. N. R.

प्रधानाचार्य/Principal
जानकी देवी स्त्री महाविद्यालय
Janki Devi Memorial College
New Delhi-110060
Sir Ganga Ram Hospital Marg, New Delhi-110060

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

Schedule Forming Part of Balance Sheet for 2022-2023

Fixed Assets

Schedule - 3

S.No	Assets Heads	Rate of Depreciation	Gross Block			Depreciation for the Year- 2022-23			Net Block			
			Op. Balance 01.04.2022	Additions	Deductions	Cl. Balance 31.03.2023	Dep. Opening	Depreciation for the Year	Total Depreciation	31.03.2023	31.03.2022	
1	Air Conditioner	7.50%	-	121,342.00	-	121,342.00	-	9,101.00	9,101.00	112,241.00	-	7.50%
2	Computer	20%	-	2,803,418.00	-	2,803,418.00	-	560,684.00	560,684.00	2,242,734.00	-	20%
3	Furniture & Fixtures	7.50%	-	3,357,404.00	-	3,357,404.00	-	251,805.00	251,805.00	3,105,599.00	-	7.50%
4	Office Equipment	7.50%	-	954,236.00	-	954,236.00	-	71,568.00	71,568.00	882,668.00	-	7.50%
5	Plant & Machinery	5%	-	52,450.00	-	52,450.00	-	2,623.00	2,623.00	49,827.00	-	5%
GRAND TOTAL			-	7,288,850.00	-	7,288,850.00	-	895,781.00	895,781.00	6,393,069.00	-	
PREVIOUS YEAR TOTAL			-	-	-	-	-	-	-	-	-	

अनुपम अहिकारी (लेखा)
Section Officer (Accounts)
 भारतीय नैतिक मंत्रालय, भारत सरकार
 S.O. College
 Sir Ganga Ram Hospital Marg,
 New Delhi- 110060

कायापद, शायी निकाय
Treasurer, Governing Body
Janki Devi Memorial College
 भारतीय नैतिक मंत्रालय, भारत सरकार
 S.O. College
 Sir Ganga Ram Hospital Marg, New Delhi- 110060

गुप्ता नन्दन & Associates
Chartered Accountants
 ICAI Firm Registration Number 007724N



Pawan Kumar Gupta
 Proprietor
 Membership Number 086537
 UDIN : 23086537BGXNUF2071
 Date : 4th August, 2023
 Place: New Delhi