



**M/s D.N. & ASSOCIATES
(CHARTERED ACCOUNTANTS)**

301, IIIRD FLOOR VARDAN HOUSE
7/28 ANSARI ROAD DARYAGANJ
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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, 2025 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, 2025;
- 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 D. N. & Associates
Chartered Accountants
ICAI Firm Registration Number 010942N



Daya Nand Gupta

Proprietor

Membership Number 089690

UDIN: 25089690BNFZHY5036

Date: 27th August, 2025.

Place: New Delhi



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

DEVELOPMENT FUND
BALANCE SHEET AS AT 31st March, 2025

Particulars	Schedule	2024-2025	2023-2024
		Amount (in Rs.)	Amount (in Rs.)
SOURCE OF FUNDS			
UNRESTRICTED FUNDS	1	1,48,54,755.51	1,78,92,158.51
CURRENT LIABILITIES & PROVISIONS			
	2	2,20,04,516.00	1,63,09,668.00
INCOME & EXPENDITURE ACCOUNT			
	3	56,07,709.05	37,50,360.05
		4,24,66,980.56	3,79,52,186.56
APPLICATION OF FUNDS			
FIXED ASSETS	4	33,98,116.00	33,25,639.00
INVESTMENT	5	2,47,13,550.00	2,88,05,702.00
CURRENT ASSETS	6	1,42,23,427.56	56,88,958.56
LOANS, ADVANCES & DEPOSITS	7	1,31,887.00	1,31,887.00
		4,24,66,980.56	3,79,52,186.56

Daya Nand *Yogesh* *Prashant*
 अनुबाद अधिकारी (लेखा)
 Section Officer (Accounts)
 जानकी देली स्कॉलरल महाविद्यालय
 (दिल्ली एन्ड डेली)
Janki Devi S.O. Accounts College
 (University of Delhi)
 सर गंगा राम हॉस्पिटल मार्ग नं १००
 Sir Ganga Ram Hospital Marg, Janki Devi Memorial College
 New Delhi-110060
 For D. N. & Associates Sir Ganga Ram Hospital Marg, New Delhi-110060
 Chartered Accountants
 ICAI Firm Registration Number 010942N

Daya Nand *Yogesh* *Prashant*
 प्राचार्य/Principal
 जानकी देली स्कॉलरल महाविद्यालय
Principal
 Janki Devi Memorial College
 सर गंगा राम हॉस्पिटल मार्ग नं १००
 Sir Ganga Ram Hospital Marg, New Delhi-110060

Daya Nand
 Daya Nand Gupta
 Proprietor
 Membership Number 089690
 UDIN : 25089690BNFZHY5036
 Date : 27th August, 2025
 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 31st March, 2025

Particulars	Schedule	2024-2025 Amount (in Rs.)			2024-2025 Amount (in Rs.)	
		Unrestricted Funds		Restricted Fund		
		Corpus	Designated Fund			
Other Incomes	7	-	-	21,32,875.00	18,06,860.00	
TOTAL (A)		-	-	21,32,875.00	18,06,860.00	
EXPENDITURE	8	-	-	3.00	847.00	
Finance Costs.	8	-	-	2,75,523.00	2,75,523.00	
Depreciation	4	-	-	-	2,93,439.00	
TOTAL (B)		-	-	2,75,526.00	2,94,286.00	
Balance being excess of Income over Expenditure (A-B)		-	-	21,32,875.00 (2,75,526.00)	18,57,349.00 15,12,574.00	
Transfer to / from Designated Funds		-	-	-	-	
Building Fund		-	-	-	-	
Surplus Carried forward to Balance Sheet	9	-	-	-	18,57,349.00 15,12,574.00	
Notes on Accounts						

मानव अधिकारी (लेखा)
Section Officer (Accounts)
जानकी देवी मेमोरियल महाविद्यालय
(विल्सन विविधालय)
Janki Devi Memorial College
(University) १०१११ सर गंगा राम हॉस्पिटल मार्ग नं०८ दिल्ली-११००६०
सर गंगा राम हॉस्पिटल मार्ग नं०८ दिल्ली-११००६०

In terms of our separate return even date attached

Sir Ganga Ram Hospital Marg,
New Delhi- 110060
Chartered Accountants
ICAI Firm Registration Number 010942N



Daya Nand Gupta
Proprietor
Membership Number 089690
UDIN: 25089690BNFZHYZH5036
Date: 27th August, 2025
Place: New Delhi

प्रबन्धिका अधिकारी
Administrative Officer
जानकी देवी मेमोरियल महाविद्यालय
Janki Devi Memorial College
सर गंगा राम हॉस्पिटल मार्ग नं०८ दिल्ली-११००६०

Principals/प्राचार्य/Principal
जानकी देवी मेमोरियल महाविद्यालय
Janki Devi Memorial College
सर गंगा राम हॉस्पिटल मार्ग नं०८ दिल्ली-११००६०
Sir Ganga Ram Hospital Marg, 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 31st March, 2025

Particulars	Schedule	2024-2025 Amount (in Rs.)				2023-2024 Amount (in Rs.)
		Unrestricted Funds		Restricted Fund	Total	
		Corpus	Designated Fund	General Fund		
A INCOME						
Other Incomes	7					
Bank Interest (saving bank account)				2,40,296.00	2,40,296.00	1,22,188.00
Interest on FDR's				18,92,579.00	18,92,579.00	16,84,672.00
TOTAL (A)				21,32,875.00	21,32,875.00	18,06,860.00
B EXPENDITURE						
Finance Costs	8					
Bank Charges				3.00	3.00	847.00
Depreciation				2,75,523.00	2,75,523.00	2,93,439.00
TOTAL (B)				2,75,526.00	2,75,526.00	2,94,286.00
Balance being excess of Income over Expenditure (A-B)				18,57,349.00	18,57,349.00	15,12,574.00
Transfer to / from Designated Funds						
Building Fund						
Surplus Carried forward to Balance Sheet					18,57,349.00	15,12,574.00
Notes on Accounts	9					

अनुभाग अधिकारी (लेखा)

Section Officer (Accounts)

जानकी देवी सेवानियम भवित्वालय

(विल्सन विवाह संस्थान)

S.O. Accounts

सर गंगा राम हास्पिटल, Marg, New Delhi-110060

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

In the above statement, even date attached

सर गंगा राम हास्पिटल मार्ग,

दिल्ली-110060

For D. N. & Associates

Sir Ganga Ram Hospital Marg,

Chartered Accountants, 110060

ICAI Firm Registration Number 010942N

Daya Nand

Daya Nand Gupta

Proprietor

Membership Number 089690

UDIN: 25089690BNFZHY5036

Date : 27th August, 2025

Place: New Delhi



प्रशासनिक अधिकारी
Administrative Officer
जानकी देवी सेवानियम भवित्वालय
Janki Devi Memorial College
(विल्सन विवाह संस्थान)
S.O. Accounts सर गंगा राम हास्पिटल Marg, New Delhi-110060

Treasurer
Governing Body
Janki Devi Memorial College
New Delhi-110060

प्राचार्य/Principal
प्राचार्य/Principal देवी सेवानियम भवित्वालय
Janki Devi Memorial College
सर गंगा राम हास्पिटल मार्ग नई दिल्ली-110060
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 2024-2025

Schedule - 1(a)

CORPUS/ CAPITAL FUND

SI.No.	PARTICULARS	Opening Balance as on 01.04.2024	Received/Trfd. during the year	Expenditure during the year	Closing Balance as on 31.03.2025
		1	2	3	4 = 1+2-3
1	Development Fund	1,78,92,158.51	3,48,000.00	33,85,403.00	1,48,54,755.51
	GRAND TOTAL	1,78,92,158.51	3,48,000.00	33,85,403.00	1,48,54,755.51

मनुभाग अधिकारी (लेखा)
Section Officer (Accounts)
 जानकी देवी सेमारियन महाविद्यालय
 (विद्यालय कार्यालय)
S.O. Accounts
Janki Devi Memorial College (University, Delhi)
 सर गंगा राम हॉस्पिटल मार्ग नं ५५ दिल्ली-११००६०
 सर गंगा राम हॉस्पिटल मार्ग, नई दिल्ली-११००६०

प्रशासनिक अधिकारी
Administrative Officer
 जानकी देवी सेमारियन महाविद्यालय
A.O. (ल महाविद्यालय)
Janki Devi Memorial College
New Delhi-110060
Chairman
Treasurer

Treasurer
 Governing Body
Janki Devi Memorial College
New Delhi-110060

प्रधायार्थी/Principal
 जानकी देवी सेमारियन महाविद्यालय
Principal
Janki Devi Memorial College
 सर गंगा राम हॉस्पिटल मार्ग नई दिल्ली-११००६०
Sir Ganga Ram Hospital Marg, New Delhi-110060

In terms of our separate report of even date attached
Sir Ganga Ram Hospital Marg, New Delhi-110060

For D. N. & Associates
 Chartered Accountants
 ICAI Firm Registration Number 010942N

Daya Nand

Daya Nand-Gupta

Proprietor

Membership Number 089690
 UDIN :25089690BNFZHY5036

Date : 27th August, 2025

Place: New Delhi



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

DEVELOPMENT FUND

Schedule Forming Part of Balance Sheet for 2024-2025

Schedule - 3

INCOME & EXPENDITURE ACCOUNT

Sl.No.	PARTICULARS	Opening Balance as on	Excess of Income over Expenditure during the year (as per Income and Expenditure Account)	Closing Balance as on 31.03.2025
		01.04.2024	1	2
1	INCOME & EXPENDITURE ACCOUNT	37,50,360.05	18,57,349.00	56,07,709.05
	GRAND TOTAL	37,50,360.05	18,57,349.00	56,07,709.05

अनुसार अधिकारी (लेखा)
 Section Officer (Accounts)
 जानकी देवी सेमीरियल प्राविद्यालय
 (विल्सन नगर)
 Janki Devi Memorial College
 S.O.Accounts
 (University of Delhi)

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

Treasurer
 Governing Body
 Janki Devi Memorial College
 Treasurer

प्रधार्या/Principal
 प्रधार्या/Principal
 जानकी देवी सेमीरियल महाविद्यालय
 Janki Devi Memorial College
 सर गंगा राम हास्पिटल मार्ग नई दिल्ली-110060
 Sir Ganga Ram Hospital Marg, New Delhi-110060

In terms of our separate report of even date attached
 27th August, 2025

Sir Ganga Ram Hospital Marg,
 For D.N. & Associates
 Chartered Accountants
 ICAI Firm Registration Number 010942N

Daya Nand

Daya Nand Gupta

Proprietor
 Membership Number 089690
 UDIN : 25089690BNFZH5Y056
 Date : 27th August, 2025
 Place: New Delhi



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

Schedule Forming Part of Balance Sheet for 2024-2025
DEVELOPMENT FUND

Schedule - 4

आमंत्रित
Administrative Officer
संस्कृत विभाग
राम गंगा राम हॉस्पिटल
रामगंगा राम हॉस्पिटल
Sir Ganga Ram Hospital Marg
New Delhi-110060
Treasurer
Government
Janki Singh
New Delhi

Mr. **Shivraj Singh Chauhan**
Hon'ble Minister of State for
Information and Public
Relations
Government of India
Ministry of Information and
Public Relations
New Delhi-110060

प्राथमिक (Primary) शिक्षण सेवा समिति नवीनिधान नियम
Principals कार्यालय
Janki Devi Memorial College
सर राम राम होस्टल नाम निवेदित - 110660
Sir Rama Ram Hostel Matl. New Delhi-110660

F&D. N. & ASSOCIATES
Chartered Accountants
ICAI Firm Registration Number 010942N

Daya Nand Gupta
Proprietor
Membership Number 089690
UDIN :2508690BNFZH5036
Date : 27th August, 2025
Place: New Delhi

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

DEVELOPMENT FUND

Schedule Forming Part of Balance Sheet for 2024-2025

Schedule - E

Sl No	Particulars	Opening Balance as on 01.04.2024		Interest	Total	Matured During the year	Closing Balance as on 31.03.2025
		(A)	(B)				
1	FDR-14007140024711	57,86,698.00	-	1,98,133.00	59,84,731.00	59,84,731.00	-
2	FDR-14007140024712	57,86,287.00	-	1,99,131.00	59,85,389.00	59,85,389.00	-
3	FDR-14007140024713	57,86,257.00	-	1,99,132.00	59,85,389.00	59,85,389.00	-
4	FDR-14007140024714	42,12,386.00	-	1,46,282.00	43,50,144.00	43,50,144.00	-
5	FDR-14007119214571	72,34,104.00	-	4,05,832.00	76,39,486.00	76,39,486.00	-
6	FDR-140182863161	-	-	59,95,388.00	2,24,13.00	62,09,901.00	-
7	FDR-1401828164741	-	-	2,23,599.00	2,23,599.00	62,09,902.00	-
8	FDR-140187195861	-	-	43,39,014.00	2,61,713.00	45,20,727.00	-
9	FDR-140204979781	-	-	76,39,486.00	1,33,534.00	77,73,020.00	-
Total		2,88,05,702.00		2,39,89,277.00	18,92,575.00	5,46,67,559.00	2,47,13,550.00

अनुभाव अधिकारी (लेखा)
Section Officer (Accounts)
जानकी देवी नेपालीयल लहानीयालाल
(वित्ती विविधालय)
इन्डियन मार्केटिंग कॉलेज

प्राप्ति असाकाश
मानकों देसी समाजात्मक भूमिका
प्राप्ति असाकाश
मानकों देसी समाजात्मक भूमिका

GoTreasurer Body
Janki Devi Mem
o New Delhi-110066

Principal प्राचाराचार्य/Principal
जानकी देवी मोरोरियल महाविद्यालय

ICAI Firm Registration Number 010942N

UDIN : 25089698BNFZH503
Date : 27th August, 2025
Place: New Delhi



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

DEVELOPMENT FUND

Schedule Forming Part of Balance Sheet for 2024-2025

Schedule - 6

CURRENT ASSETS

Sl.No.	PARTICULARS	2024-2025	2023-2024
		Amount (in Rs.)	Amount (in Rs.)
1	BALANCE WITH SCHEDULE BANK CANARA BANK : (8594101050644)	1,42,23,427.56	56,88,958.56
		1,42,23,427.56	56,88,958.56
	OTHER CURRENT ASSETS	-	-
	GRAND TOTAL	1,42,23,427.56	56,88,958.56

Wrote
 अनुसार अधिकारी (लेखा)
 Section Officer (Accounts)
 जानकी देशी संगोष्ठीयत महाविद्यालय
 (दिल्ली विश्वविद्यालय)

Janki Devi Memorial College
 (University of Delhi)

S.O. Accounts स्टॉल मार्ग, सर गंगा राम हास्पिटल मार्ग, नई दिल्ली-110060
 मुमुक्षु नं. 011-26504900 श्री Ganga Ram Hospital Marg, New Delhi-110060

Ganga Ram Hospital Marg.

In terms of our separate report of even date attached

For D. N. & Associates
 Chartered Accountants
 ICAI Firm Registration Number 010942N

Daya Nand
 Daya Nand Gupta
 Proprietor
 Membership Number 089690
 UDIN : 25089690BNFZHY5036
 Date : 27th August, 2025
 Place: New Delhi



Wrote
 प्रशासनिक अधिकारी
 Administrative Officer
 जानकी देशी संगोष्ठीयत महाविद्यालय
 Janki Devi Memorial College
 New Delhi-110060
 Treasurer

Onwards
 प्राचार्य/Principal
 जानकी देशी संगोष्ठीयत महाविद्यालय
 Janki Devi Memorial College
 सर गंगा राम हास्पिटल मार्ग, नई दिल्ली-110060
 Sir Ganga Ram Hospital Marg, New Delhi-110060
 Principal

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

DEVELOPMENT FUND

Schedule Forming Part of Balance Sheet for 2024-2025

Schedule - 7

LOANS,ADVANCES & DEPOSITS

Sl.No.	PARTICULARS	2024-2025	2023-2024
		Amount (in Rs.)	Amount (in Rs.)
1	TDS A.Y.21-22	171.00	171.00
2	TDS A.Y.22-23	827.00	827.00
3	Security Deposit Contribution	1,30,889.00	1,30,889.00
	GRAND TOTAL	1,31,887.00	1,31,887.00

   
 अनुभाग अधिकारी (लेखा)
 Section Officer (Accounts)
 जानकी देवी सेनायरल महाविद्यालय
 (दिल्ली विश्वविद्यालय)
Janki Devi Memorial College
 (University of Delhi)
 सर. गंगा राम हॉस्पिटल, A.O. नं. दिल्ली-110060
 S.O. Accounts- 400020 Sir Ganga Ram Hospital Marg, New Delhi-110060
 Sir Ganga Ram Hospital Marg.
 In terms of our separate report of even date attached

प्रशासनिक अधिकारी
 Administrative Officer
 जानकी देवी सेनायरल महाविद्यालय
 Janki Devi Memorial College
 सर. गंगा राम हॉस्पिटल, A.O. नं. दिल्ली-110060
 S.O. Accounts- 400020 Sir Ganga Ram Hospital Marg, New Delhi-110060
Janki Devi Memorial College
 Treasurer
 New Delhi-110060

प्राचार्य/Principal
 Janki Devi Memorial College
 जानकी देवी सेनायरल महाविद्यालय
 सर. गंगा राम हॉस्पिटल मार्ग नं. दिल्ली
 Sir Ganga Ram Hospital Marg, New Delhi-110060

For D. N. & Associates
 Chartered Accountants
 ICAI Firm Registration Number 010942N


 Daya Nand Gupta

Proprietor
 Membership Number 089690
 UDIN :25089690BNFZHY5036
 Date : 27th August, 2025
 Place: New Delhi

