

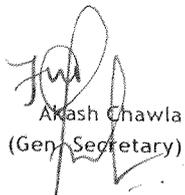
Ch. Devi Lal College of Education  
Balance Sheet as on 31st March, 2025

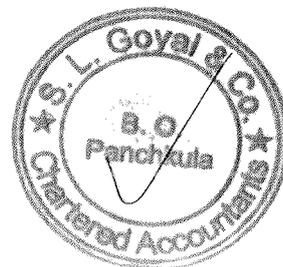
		(Amount in Rs.)	
Particulars	Note	31 March 2025	31 March 2024
<b>I Sources of Funds</b>			
1 NPO Funds	3	9,04,66,826.72	8,54,30,852.51
(a) Unrestricted Funds			
(b) Restricted Funds			
		9,04,66,826.72	8,54,30,852.51
2 <b>Non-current liabilities</b>			
(a) Long-term borrowings	4	-	-
(b) Other long-term liabilities	5	98,06,895.00	95,64,954.00
(c) Long-term provisions	6	41,97,917.00	38,03,059.00
		1,40,04,812.00	1,33,68,013.00
3 <b>Current liabilities</b>			
(a) Short-term borrowings	4	-	-
(b) Payables	7	5,959.00	90,013.00
(c) Other current liabilities	8	20,89,509.00	18,82,672.00
(d) Short-term provisions		-	-
		20,95,468.00	19,72,685.00
<b>Total</b>		<b>10,65,67,106.72</b>	<b>10,07,71,550.51</b>
<b>II Application of Funds</b>			
1 <b>Non-current assets</b>			
(a) Property, Plant and Equipment and Intangible assets	9		
(i) Property, Plant and Equipment		35,30,164.90	38,95,182.90
(ii) Intangible assets		-	-
(iii) Capital work in progress		-	-
(iv) Intangible asset under development		-	-
(b) Non-current investments	10	-	-
(c) Long Term Loans and Advances	11	5,77,34,335.36	3,94,50,226.46
(d) Other non-current assets	12	-	26,667.00
		6,12,64,500.26	4,33,72,076.36
2 <b>Current assets</b>			
(a) Current investments	10	-	-
(b) Inventories		-	-
(c) Receivables	13	1,60,26,016.00	1,69,13,370.00
(d) Cash and bank balances	14	2,92,76,590.46	4,04,81,104.15
(e) Short Term Loans and Advances	11	-	5,000.00
(f) Other current assets	15	-	-
		4,53,02,606.46	5,73,99,474.15
<b>Total</b>		<b>10,65,67,106.72</b>	<b>10,07,71,550.51</b>
Brief about the Entity	1		
Summary of significant accounting policies	2		
The accompanying notes are an integral part of the financial statements			

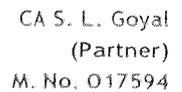
FOR SHRI RAM JAN KALYAN SHIKSHA SAMITI

AUDITOR'S REPORT  
As per our separate report of even date attached  
For M/S S. L. Goyal & Company  
Chartered Accountants

Meghna Ahlawat  
(President)  
PLACE : JAGADHRI  
DATED : 27.09.2025

  
Akash Chawla  
(Gen. Secretary)



  
CA S. L. Goyal  
(Partner)  
M. No. 017594

Ch. Devi Lal College of Education  
Income and Expenditure for the year ended 2025

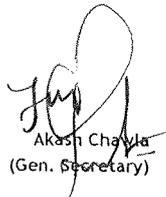
(Amount in Rs.)

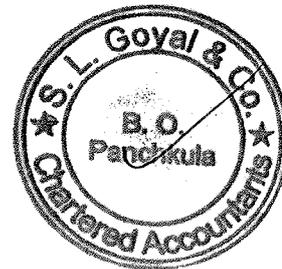
	Particulars	Note	31 March 2025			31 March 2024		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income							
(a)	Donations and Grants		-	-	-	-	-	-
(b)	Fees from Rendering of Services	16	1,76,67,615.00	-	1,76,67,615.00	1,72,40,336.00	-	1,72,40,336.00
(c)	Sale of Goods		-	-	-	-	-	-
II	Other Income	17	14,95,074.99	-	14,95,074.99	21,76,241.00	-	21,76,241.00
III	Total Income (I+II)		1,91,62,689.99	-	1,91,62,689.99	1,94,16,577.00	-	1,94,16,577.00
IV	Expenses:							
(a)	Material consumed	18	-	-	-	-	-	-
(b)	Donations		-	-	-	-	-	-
(c)	Employee benefits expense	19	89,29,100.00	-	89,29,100.00	82,42,155.00	-	82,42,155.00
(d)	Depreciation and amortization expense	20	4,45,783.00	-	4,45,783.00	4,94,122.00	-	4,94,122.00
(e)	Finance costs	21	8,385.38	-	8,385.38	4,001.01	-	4,001.01
(f)	Other expenses	22	47,43,447.40	-	47,43,447.40	42,80,175.00	-	42,80,175.00
	Total expenses		1,41,26,715.78	-	1,41,26,715.78	1,30,20,453.01	-	1,30,20,453.01
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		50,35,974.21	-	50,35,974.21	63,96,123.99	-	63,96,123.99
VI	Exceptional items / Extraordinary Items		-	-	-	-	-	-
VII	Excess of Income over Expenditure for the year (V-VI)		50,35,974.21	-	50,35,974.21	63,96,123.99	-	63,96,123.99
	Appropriations Transfer to funds		-	-	-	-	-	-
	Transfer from funds		-	-	-	-	-	-
	Balance transferred to General Fund		50,35,974.21	-	50,35,974.21	63,96,123.99	-	63,96,123.99
	The accompanying notes are an integral part of the financial statements							

FOR SHRI RAM JAN KALYAN SHIKSHA SAMITI

AUDITOR'S REPORT  
As per our separate report of even date attached  
For M/S S. L. Goyal & Company  
Chartered Accountants

Umesh Ahlawat  
(President)  
PLACE : JAGADHRI  
DATED : 27.09.2025

  
Akash Chawla  
(Gen. Secretary)



CA S. L. Goyal  
(Partner)  
M. No. 017594

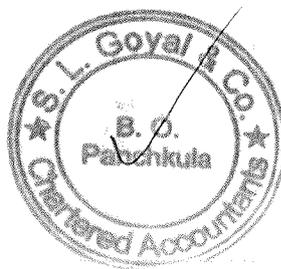
Note - 3 NPOs Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Surplus/ Deficit	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted Funds			
1	Corpus Funds	-	-	-
2	General Funds	8,54,30,852.51	50,35,974.21	9,04,66,826.72
3	Designated Funds	-	-	-
(B)	Restricted Funds	-	-	-
TOTAL (FY 2024-25)		8,54,30,852.51	50,35,974.21	9,04,66,826.72
Previous Year (PY 2023-24)		7,90,34,728.52	63,96,123.99	8,54,30,852.51

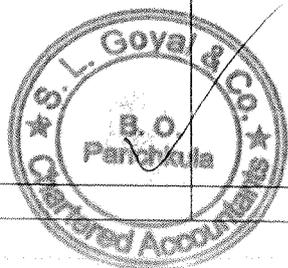


		31 March 2025	31 March 2024
5	Other long-term liabilities		
(a)	Caution Money from Students	8,67,414.00	6,82,014.00
(b)	Fees Received in Advance	89,39,481.00	88,82,940.00
	<b>Total Other long-term liabilities</b>	<b>98,06,895.00</b>	<b>95,64,954.00</b>
6	Long Term Provisions		
(a)	Provision for employee benefits		
(i)	Provision for gratuity	41,97,917.00	38,03,059.00
	<b>Total Provisions</b>	<b>41,97,917.00</b>	<b>38,03,059.00</b>
7	Payables		
(a)	Total outstanding dues of micro, small and medium enterprises	-	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	5,959.00	90,013.00
	<b>Total payables</b>	<b>5,959.00</b>	<b>90,013.00</b>
8	Other current liabilities		
(a)	Salary Payable	12,79,742.00	12,79,742.00
(b)	TDS payable	-	414.00
(c)	Cheque issued but yet not presented	8,09,767.00	6,02,516.00
	<b>Total Other current liabilities</b>	<b>20,89,509.00</b>	<b>18,82,672.00</b>
11	Unsecured Loans and advances		
A	Short Term Unsecured Loans and Advances		
(a)	Staff Advances	-	5,000.00
		-	5,000.00
B	Long Term Unsecured Loans and Advances		
(a)	Other loans and advances		
(i)	Inter Unit Account	5,77,34,335.36	3,94,50,226.46
		<b>5,77,34,335.36</b>	<b>3,94,50,226.46</b>
12	Other Non current assets		
(a)	Prepaid Insurance	-	26,667.00
	<b>Total</b>	<b>-</b>	<b>26,667.00</b>
13	Receivables		
(a)	Secured Considered good	1,60,26,016.00	1,69,13,370.00
	<b>Total</b>	<b>1,60,26,016.00</b>	<b>1,69,13,370.00</b>
14	Cash and Bank Balances		
A	Cash and cash equivalents		
(a)	Balance with Schedule Banks		
	PNB/OBC-05522010028850	9,90,485.91	9,57,085.90
	PNB/OBC-FFD A/c-05522010028850	26,00,000.00	1,51,00,000.00
	HDFC-08721450000034	3,18,983.01	84,462.01
	PNB/OBC-05522010029230	3,10,506.51	1,73,983.21
(b)	Cheques, drafts on hand	-	20,400.00
(c)	Cash on hand	1,29,371.03	1,82,743.03
	<b>Total (I)</b>	<b>43,49,346.46</b>	<b>1,65,18,674.15</b>
B	Other bank balances		
(a)	Fixed Deposits	2,49,27,244.00	2,39,62,430.00
	<b>Total other bank balances (II)</b>	<b>2,49,27,244.00</b>	<b>2,39,62,430.00</b>
	<b>Total Cash and bank balances (I+II)</b>	<b>2,92,76,590.46</b>	<b>4,04,81,104.15</b>
15	Other current assets		
(a)	TDS Recoverable		
	<b>Total</b>	<b></b>	<b></b>



(Amount in Rs.)

		31 March 2025	31 March 2024
<b>16</b>	<b>Fees from rendering of Services</b>		
(a)	Tuition Fees	1,43,18,057.00	1,40,15,035.00
(b)	Development Charges	2,61,336.00	2,69,264.00
(c)	Hostel Rent & Other Charges	66,300.00	1,36,660.00
(d)	Mess Charges	44,200.00	90,840.00
(e)	University Charges	27,94,721.00	27,28,537.00
(f)	Exam Fees	1,83,001.00	-
	<b>Total Fees from rendering of Services</b>	<b>1,76,67,615.00</b>	<b>1,72,40,336.00</b>
<b>17</b>	<b>Other income</b>		
(a)	Interest on FDR & Saving Bank	14,04,625.00	15,07,135.00
(b)	Salary W.Off	-	5,18,378.00
(c)	Miscellaneous Income	90,449.99	1,50,728.00
	<b>Total other income</b>	<b>14,95,074.99</b>	<b>21,76,241.00</b>
<b>19</b>	<b>Employee benefits expense</b>		
(a)	Salaries, wages, bonus and other allowances	81,52,043.00	74,63,717.00
(b)	Contribution to provident and other funds	2,50,751.00	2,25,301.00
(c)	Gratuity expenses	4,67,551.00	5,00,895.00
(d)	Staff welfare expenses	58,755.00	52,242.00
	<b>Total Employee benefits expense</b>	<b>89,29,100.00</b>	<b>82,42,155.00</b>
<b>20</b>	<b>Depreciation and amortization expense</b>		
(a)	on tangible assets	4,45,783.00	4,94,122.00
	<b>Total Depreciation and amortization expense</b>	<b>4,45,783.00</b>	<b>4,94,122.00</b>
<b>21</b>	<b>Finance cost</b>		
(a)	Bank Charges	8,385.38	4,001.01
	<b>Total Finance cost</b>	<b>8,385.38</b>	<b>4,001.01</b>
<b>22</b>	<b>Other Expenses</b>		
(i)	University Expenses	18,71,749.00	26,30,082.00
(ii)	Hostel Running Expenses	-	10,000.00
(iii)	Vehicle Running and maintenance	2,34,814.00	2,65,999.00
(iv)	Advertisement & Publicity Expenses	7,000.00	22,518.00
(v)	Electricity Charges	2,01,038.00	2,06,850.00
(vi)	Telephone Expenses	12,940.00	23,849.00
(vii)	Printing & Stationery Expenses	22,841.00	71,773.00
(viii)	Computer Expenses	30,402.00	6,510.00
(ix)	Postage & Telegram Expenses	3,121.00	4,877.00
(x)	Fire Safety Expenses	13,299.00	9,487.00
(xi)	Newspaper, Books & Periodicals Exp.	11,404.40	3,822.00
(xii)	Sports Expenses HTTA	-	81,581.00
(xiii)	Gen Set Running & Maint. Charges	1,15,335.00	1,21,074.00
(xiv)	Research & Development Expenses	4,200.00	1,620.00
(xv)	Student Edu. & Cultural Prog.	17,850.00	48,600.00
(xvi)	Legal & Professional Charges	-	5,290.00
(xvii)	Travelling & Conveyance Exp.	47,822.00	24,207.00
(xviii)	Security Charges	1,53,330.00	1,64,211.00
(xix)	Office /General Expenses	13,110.00	31,406.00
(xx)	Audit Fees	3,13,520.00	3,11,520.00
(xxi)	MiscellaeousExps	3,747.00	5,950.00
(xxii)	Repair & Maintenance	10,260.00	2,28,949.00
(xxiii)	Fees not recoverable	16,55,665.00	-
		<b>47,43,447.40</b>	<b>42,80,175.00</b>



SCHEDULE OF FIXED ASSETS, AS ON 31st March, 2025

(As per Income Tax Act, 1961)

Description of Assets	Gross Block				Depreciation			Net Block		
	WDV as on 01-04-2024	Additions during the period		Sale, Transfer, Disposition during the year	Profit/Loss from Sale of Assets	As on 31-03-2025	Rate	During the year	As on 31-03-2025	As on 31-03-2024
		Up to 30.09.2024	from 01.10.2024 Onwards							
Land	30,70,567.40	-	-	-	-	30,70,567.40	-	3,07,057.00	27,63,510.40	30,70,567.40
Building	2,97,600.00	-	-	-	-	2,97,600.00	-	29,760.00	2,67,840.00	2,97,600.00
Furniture & Fixtures										
Electric & Electronic Appliances:										
(a) Air Conditioner	6,340.00	-	-	-	-	6,340.00	-	951.00	5,389.00	6,340.00
(b) Inverter & Battery	13,831.00	-	-	-	-	39,085.00	-	3,969.00	35,116.00	13,831.00
(c) Refrigerator	712.00	-	-	-	-	712.00	-	107.00	605.00	712.00
(d) Television	22,675.00	-	-	-	-	22,675.00	-	3,401.00	19,274.00	22,675.00
(e) Telephone Instruments	24,470.00	-	-	-	-	24,470.00	-	3,671.00	20,799.00	24,470.00
(f) Music System	504.00	-	-	-	-	504.00	-	76.00	428.00	504.00
(g) Floor Cleaning Equipments	13,489.00	-	-	-	-	13,489.00	-	2,023.00	11,466.00	13,489.00
(h) Projector	2,827.00	-	-	-	-	2,827.00	-	424.00	2,403.00	2,827.00
(i) Water Cooler & Purifier	22,465.00	-	-	-	-	22,465.00	-	3,370.00	19,095.00	22,465.00
(j) Time Attendance Machine	4,315.00	-	-	-	-	4,315.00	-	647.00	3,668.00	4,315.00
(k) CCTV Camera	49,819.00	11,181.00	-	-	-	90,200.00	-	11,340.00	78,860.00	49,819.00
Data Processing Equipments	4,147.00	-	-	-	-	4,147.00	-	1,659.00	2,488.00	4,147.00
Laboratory Equipments	25,377.00	-	-	-	-	25,377.00	-	3,807.00	21,570.00	25,377.00
Sports Equipments	2,299.00	-	-	-	-	2,299.00	-	345.00	1,954.00	2,299.00
Kitchen Equipments & Utensils	3,312.00	-	-	-	-	3,312.00	-	497.00	2,815.00	3,312.00
Fire Extinguishers	55,281.00	1,77,000.00	-	-	-	2,32,281.00	-	34,842.00	1,97,439.00	55,281.00
Library Books	75,904.50	-	-	-	-	1,13,282.50	-	37,837.00	75,445.50	75,904.50
Vehicles:										
Bus	1,99,248.00	-	-	1,99,248.00	-	-	-	-	-	1,99,248.00
<b>TOTAL RUPEES (2024-2025)</b>	<b>38,95,182.90</b>	<b>1,88,181.00</b>	<b>91,832.00</b>	<b>1,99,248.00</b>	<b>-</b>	<b>39,75,947.90</b>	<b>-</b>	<b>4,45,783.00</b>	<b>35,30,164.90</b>	<b>38,95,182.90</b>
Capital Work-in-Progress										
Building under construction										
<b>TOTAL RUPEES (2024-2025)</b>	<b>38,95,182.90</b>	<b>1,88,181.00</b>	<b>91,832.00</b>	<b>1,99,248.00</b>	<b>-</b>	<b>39,75,947.90</b>	<b>-</b>	<b>4,45,783.00</b>	<b>35,30,164.90</b>	<b>38,95,182.90</b>
<b>TOTAL RUPEES (2023-2024)</b>	<b>42,65,206.90</b>	<b>42,248.00</b>	<b>81,850.00</b>	<b>-</b>	<b>-</b>	<b>43,89,304.90</b>	<b>-</b>	<b>4,94,122.00</b>	<b>38,95,182.90</b>	<b>38,95,182.90</b>

