HARI AND ASSOCIATES
Chartered Accountants
AE-149, Shalimar Bagh, Delhi-110088 Delhi
Phone : 9810248940, E-Mail : ca.sachinkjain@gmail.com

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UDIN: 25094187BMMJIS4129

AUDIT REPORT OF BHASKRACHARYA COLLEGE OF APPLIED SCIENCES

To
Bhaskracharya College of Applied Sciences

Report on the Financial Statements

We have audited the financial statements of **Bhaskracharya College of Applied Sciences** ("the College") at Sector-2, Dwarka, Delhi-110075, which comprise the Balance Sheet as at **March 31, 2025**, the Statement of Income & Expenditure Account and the Receipt & Payment Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the College in accordance with Accounting Standards and accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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 standalone 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 the 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 financial control relevant to the College's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

HARI & ASSOCIATES
DELHI
Chartered Accountants

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HARI AND ASSOCIATES
Chartered Accountants
AE-149, Shalimar Bagh, Delhi-110088 Delhi
Phone : 9810248940, E-Mail : ca.sachinkjain@gmail.com

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Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the College as at 31st March, 2025, and its Surplus for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. We report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the College far as it appears from our examination of those books.

(c) The Balance Sheet, and the Statement of Profit and Loss dealt with by this Report, are in agreement with the books of account.

(g) In our opinion the Balance Sheet and the statement of Income & Expenditure comply with the Accounting Standards to the extent applicable:

FOR HARI & ASSOCIATES
Chartered Accountants
FIRM REGN NO 001852C

CA Sachin Kumar Jain
Partner, M.No. 094187

Place:- Delhi
Dated:- 31.05.2025

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भास्कराचार्य कॉलेज ऑफ अप्लाइड साईंसेस
(दिल्लीविश्वविद्यालय)
BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
Accredited by NAAC with Grade 'A++'; 2023 NIRF Rank-22 (College Category)

Ref. No.BCAS/2024/A/c's/………..

Date : ______________

विकसित भारत अभियान
1947 TO 2047

CERTIFICATE

Certified that the College has fulfilled all the conditions of the Grant for the year 2024-2025.

Principal (Offg.)

Treasurer
Governing Body

Chairman
Governing Body

सैक्टर-2, फेस -I, द्वारका, नई दिल्ली -110075 (भारत)
Sector-2 , Phase-I, Dwarka, New Delhi-110075 (INDIA)
Email : bhaskaracharaya.college@bcas.du.ac.in

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BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

CONSOLIDATED BALANCE SHEET OF COLLEGE ACCOUNTS AS AT 31st March,2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	SOURCES OF FUNDS			
1	NPO FUNDS			
(a)	UNRESTRICTED FUNDS (from College Balance Sheet)	3	4,22,56,825.98	3,25,27,180.90
	UNRESTRICTED FUNDS (from Students Fund Balance Sheet)	3	6,77,80,214.49	6,01,50,231.23
	UNRESTRICTED FUNDS (from Provident & New Pension Scheme Balance Sheet)	3	1,63,923.91	1,69,868.91
(b)	RESTRICTED FUNDS (from College Balance Sheet)	4	1,09,38,695.64	1,12,36,241.15
			12,11,39,660.02	10,40,83,522.19
2	Non-current liabilities			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
			-	-
3	Current liabilities			
(a)	Short-term borrowings		-	-
(b)	Other current liabilities (from College Balance Sheet)	5	42,26,802.78	30,16,213.74
	Other current liabilities (from Students Fund Balance Sheet)	5	1,73,25,079.00	1,32,91,175.00
	Other current liabilities (from Provident Fund & New Pension Scheme Balance Sheet)	5	18,93,84,078.00	17,46,38,975.00
(c)	Short-term provisions		-	-
			21,09,35,959.78	19,09,46,363.74
	Total		***33,20,75,620.00***	***29,50,29,886.00***
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment (from College Balance Sheet)	6	57,22,116.62	71,22,743.39
(ii)	Property, Plant and Equipment (from Students Fund Balance Sheet)	6	53,83,197.42	20,67,236.98
(b)	Long Term Investments		-	-
(c)	Long Term Loans and Advances			
	(from College Balance Sheet)	7	14,650.00	14,650.00
	(from Students Fund Balance Sheet)	7	-	14,375.04
(d)	Other Long Term Assets	7	4,82,329.36	4,82,329.36
			1,16,02,293.40	97,01,334.77
2	Current assets			
(a)	Current investments	8	17,06,64,764.00	15,65,11,717.00
(b)	Inventories		-	-
(c)	Receivables			
	(from College Balance Sheet)	8	20,01,546.00	8,37,701.00
	(from Students Fund Balance Sheet)	8	9,851.00	9,513.00
	(from Provident Fund & New Pension Scheme Balance Sheet)	8	60,000.00	1,09,467.00
(d)	Cash and bank balances			
	(from College Balance Sheet)	9	6,47,64,508.67	5,10,89,616.40
	(from Students Fund Balance Sheet)	9	6,41,56,053.75	5,86,49,470.85
	(from Provident Fund & New Pension Scheme Balance Sheet)	9	60,10,467.91	4,83,870.91
(e)	Short Term Loans and Advances		-	-
(f)	Other current assets			
	(from College Balance Sheet)	10	17,946.00	13,751.00
	(from Students Fund Balance Sheet)	10	35,419.00	29,122.00
	(from Provident Fund & New Pension Scheme Balance Sheet)	10	1,27,52,770.00	1,75,94,322.00
			32,04,73,326.33	28,53,28,551.16
	Total		***33,20,75,620.00***	***29,50,29,886.00***
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

S. O. (Accounts) BURSAR PRINCIPAL Treasurer Chairman

In terms of our separate report of even date attached
FOR HARI & ASSOCIATES
CHARTERED ACCOUNTANTS, FR. NO. 1852C

(SACHIN KUMAR JAIN)
PARTNER
M.No. 094187

HARI & ASSOCIATES DELHI Chartered Accountants

Place: Delhi
Dated: 31/05/2025

BCAS UNIVERSITY OF DELHI

UDIN - 25094187BMMJIS4129

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

CONSOLIDATED STATEMENT OF PROFIT AND LOSS OF COLLEGE ACCOUNTS FOR THE YEAR ENDED 31st March 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Income			
	Donations and Grants (from College P & L Sheet)	11	33,41,73,406.90	33,63,36,351.57
	Academic Receipt (from College P & L Sheet)	11	78,89,710.00	84,67,660.00
	Academic Receipt (from Students Fund P & L Sheet)	11	46,75,667.96	47,96,427.00
	Sale of Goods		-	-
II	Other Income (from College P & L Sheet)	12	23,18,004.00	59,29,002.00
	Other Income (from Students Fund P & L Sheet)	12	29,93,550.00	26,62,628.00
	Other Income (from PF & NPS P & L Sheet)	12	1,07,87,710.00	-
III	**Total Income (I+II)**		***36,28,38,049.00***	***35,81,92,069.00***
IV	**Expenses:**			
(a)	Cost of Goods sold		-	-
(b)	Donations/ Contributions Paid		-	-
(c)	Employee benefits expense (from College P & L Sheet)	13	28,45,20,785.00	30,02,47,532.00
(d)	Finance costs		-	-
(e)	Depreciation and amortization expense (from College P & L Sheet)	14	14,00,626.70	12,78,385.94
(f)	Depreciation and amortization expense (From Students P & L Sheet)	13	19,66,532.56	6,27,501.99
(g)	Other expenses (from College P & L Sheet)	15	1,63,35,098.22	1,68,12,129.73
(h)	Other expenses (from Students Fund P & L Sheet)	14	4,89,677.04	23,39,354.00
(i)	Other expenses (from Provident Fund & NPS P & L Sheet)	13	1,07,87,710.00	-
	Total expenses		***31,55,00,430.00***	***32,13,04,904.00***
V	**Excess of Income Over Expendiures/(Excess of Expenditures Over Incom) before exceptional and extraordinary items and tax (III- IV)**		4,73,37,619.00	3,68,87,165.00
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	**Excess of Income Over Expendiures/(Excess of Expenditures Over Income) before extraordinary items and tax (V-VI)**		4,73,37,619.00	3,68,87,165.00
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	**Excess of Income Over Expendiures/(Excess of Expenditures Over Income)**		4,73,37,619.00	3,68,87,165.00
X	Appropriations Transfers to fund			
XI	Balance transferred to General Fund			
			4,73,37,619.00	3,68,87,165.00
	The accompanying notes are an integral part of the financial statements			

* whereever applicable

S. O. (Accounts) BURSAR PRINCIPAL Treasurer Chairman

In terms of our separate report of even date attached
FOR HARI & ASSOCIATES
CHARTERED ACCOUNTANTS, FR. NO. 1852C

(SACHIN KUMAR JAIN)
PARTNER
M.No. 094187

HARI & ASSOCIATES Chartered Accountants DELHI

BCAS UNIVERSITY OF DELHI

Place: Delhi
Dated: 31/05/2025

UDIN - 25094187BMMSJS4129

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BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

(UNIVERSITY OF DELHI)

SECTOR-2, DWARKA, NEW DELHI-110075.

Receipts and Payments (CONSOLIDATED ACCOUNT)

1-Apr-24 to 31-Mar-25

Receipts	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-24 to 31-Mar-25		Payments	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-24 to 31-Mar-25	
Opening Balance		10,99,54,550.16	Capital Account (College)		11,38,455.51
Bank Accounts			*CCRUM (AAYUSH) PROJECT A/C*	*93,000.00*	
IDBI BANK A/C (COLLEGE)	*1,33,947.66*		*SERB PROJECT-2 (DR. UMA DHAWAN)*	*5,14,221.51*	
PUNJAB NATIONAL BANK A/C (COLLEGE)	*7,69,724.18*		EARMARKED FUND A/C (COLLEGE)	*5,31,234.00*	
PUNJAB NATIONAL BANK A/C (STAR COLLEGE SCHEME)	*9,51,963.00*		Capital Account (Students Fund)		9,82,821.00
STATE BANK OF INDIA A/C (COLLEGE)	*1,52,51,114.55*		EARMARKED FUND A/C - OTHER HEADS A/C (S. F.)	*27,644.00*	
UNION BANK OF INDIA A/C (BCAS EXAM. A/C)	*2,23,087.20*		EARMARKED FUND A/C - CLUB A/C (S. F.)	*72,162.00*	
UNION BANK OF INDIA A/C (COLLEGE)	*3,35,61,398.41*		EARMARKED FUND A/C - FEES HEADS (S.F.)	*1,92,972.00*	
UNION BANK OF INDIA A/C (ICSSR-0877)	*1,109.48*		EARMARKED FUND A/C - SOCIETY HEAD (S. F.)	*6,90,043.00*	
UNION BANK OF INDIA A/C (IGNOU)	*1,00,715.10*				
UNION BANK OF INDIA A/C (SERB PROJECT)	*96,556.82*		Current Liabilities (College)		30,74,32,823.41
UNION BANK OF INDIA A/C (PF)	*3,42,275.11*		*BCAS EXAMINATION CONTINGENCY A/C*	*54,06,408.00*	
UNION BANK OF INDIA A/C (NPS)	*1,41,595.80*		*BCAS IGNOU A/C*	*62,06,272.00*	
UNION BANK OF INDIA A/C (STUDENT'S FUND)	*5,83,81,062.85*		*DAILY WAGES PAYMENT PAYABLE A/C*	*5,55,898.00*	
			DELHI UNIVERSITY STUDENTS UNION FEE A/C	*16,480.00*	
Capital Account (College)			*DST INTEREST PAYMENT A/C*	*37,103.00*	
CCRUM (AAYUSH) PROJECT A/C	*96,000.00*	11,31,663.00	*D.U.C.K.U. FEE A/C*	*18,640.00*	
SERB PROJECT-2 (DR. UMA DHAWAN)	*7,72,913.00*		*D.U.C.L.E.A. UNION FEE A/C*	*480.00*	
EARMARKED FUND A/C (COLLEGE)	*2,62,750.00*		*D.U.C.L.S.A. UNION FEE A/C*	*1,620.00*	
Capital Account (Students Fund)		3,32,826.40	*EPF ACCOUNT (COLLEGE)*	*98,798.00*	
EARMARKED FUND A/C - OTHER HEADS A/C (S. F.)	*1,51,245.40*		*EWS SUPPORT UNIVERSITY FUND A/C*	*82,400.00*	
EARMARKED FUND A/C - CLUB A/C (S. F.)	*30,500.00*		*FELLOWSHIP A/C*	*12,38,960.00*	
EARMARKED FUND A/C - FEES HEADS (S.F.)	*5,080.00*		*GROUP INSURANCE SCHEME A/C (T)*	*4,03,200.00*	
EARMARKED FUND A/C - SOCIETY HEAD (S. F.)	*1,46,001.00*		*HEALTH CENTRE CONTRIBUTION A/C (TEACHING)*	*1,99,250.00*	
Capital Account (PF & NPS)			*HEALTH CENTRE CONTRIBUTION (NON-TEACHING)*	*67,250.00*	
RESERVE FUND A/C (NPS)	*12,590.00*	12,590.00	*L.I.C. PREMIUM A/C (NON-TEACHING)*	*26,35,613.00*	
			L.I.C. PREMIUM A/C (TEACHING)	*12,93,279.00*	
Current Liabilities (College)		1,62,33,955.41	*NEW PENSION SCHEME A/C (COLLEGE)*	*1,36,54,583.00*	
BCAS EXAMINATION CONTINGENCY A/C	*53,51,895.00*		*PRACTICAL REMUNERATION A/C*	*5,517.00*	
BCAS IGNOU A/C	*61,17,908.00*		*PROVIDENT FUND A/C (COLLEGE)*	*1,52,07,025.00*	
DST INTEREST PAYMENT A/C	*37,103.00*		*SALARY/PENSION ETC. PAYABLE A/C*	*19,40,98,890.00*	
D.U.C.K.U. FEE A/C	*110.00*		*SCHOLARSHIP A/C*	*62,156.00*	
FELLOWSHIP A/C	*15,22,464.00*		*SECURITY & EMD A/C*	*43,521.00*	
GROUP INSURANCE SCHEME A/C (T)	*28,800.00*		*SC/ST UNION FEE A/C*	*240.00*	
Total B. F.		12,76,65,584.97	Total B. F.		30,95,54,099.92

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BCAS UNIVERSITY OF DELHI

HARI & ASSOCIATES Chartered Accountants DELHI

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BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Receipts and Payments (CONSOLIDATED ACCOUNT)
1-Apr-24 to 31-Mar-25

Receipts	BHASKARACHARYA COLLEGE OF 1-Apr-24 to 31-Mar-25	
Total C. F.		12,76,65,584.97
Current Liabilities (College)		
HEALTH CENTRE CONTRIBUTION A/C (TEACHING)	40,000.00	
HEALTH CENTRE CONTRIBUTION (NON-TEACHING)	7,150.00	
ICSSR A/C	24.00	
MSME INNOVATIVE SCHEME A/C	2,25,000.00	
PROVIDENT FUND A/C (COLLEGE)	10,60,000.00	
SCHOLARSHIP A/C	79,626.00	
SECURITY & EMD A/C	3,521.00	
STAFF ASSOCIATION A/C (TEACHING)	1,400.00	
STUDENTS FUND A/C (COLLEGE)	50,000.00	
SUNDRY A/C (COLLEGE)	11,00,232.00	
SUNDRY A/C (SERB)	49,072.41	
TRADITIONAL RECEPIES OF INDIA PROJECT A/C	5,56,200.00	
Duties & Taxes	3,450.00	
Current Liabilities (Students Fund)		1,25,435.00
HIV/AIDS AWARENESS ACTIVITIES A/C (S. F.)	9,000.00	
SOURABH GROVER MEMORIAL INTEREST A/C	2,398.00	
SUNDRY A/C (STUDENTS FUND)	1,06,255.00	
Duties & Taxes	7,782.00	
Current Liabilities (PF & NPS)		
PROVIDENT FUND SUBSCTIPTION A/C (P.F.)	1,56,44,178.00	15644178.00
Current Assets (College)		92,14,305.00
GROUP INSURANCE SCHEME A/C (NT)	28,294.00	
INTEREST ACCRUED A/C	6,839.00	
INTEREST RECEIVABLE A/C	2,245.00	
RECEIVABLE FROM STAFF A/C	92,708.00	
STAFF ASSOCIATION A/C (N.T.)	1,100.00	
TDS RECEIVABLE FROM I. TAX DEPT. A/C	1,41,339.00	
UNIVERSITY STUDENTS WELFARE FUND A/C	2,200.00	
Deposits (Asset)	89,39,580.00	
Total B. F.		15,26,49,502.97

Payments	BHASKARACHARYA COLLEGE OF 1-Apr-24 to 31-Mar-25	
Total C. F.		30,95,54,099.92
Current Liabilities (College)		
STAFF ASSOCIATION A/C (TEACHING)	78,700.00	
STUDENTS FUND A/C (COLLEGE)	1,22,01,359.00	
SUNDRY A/C (COLLEGE)	5,44,282.00	
SUNDRY A/C (SERB)	49,072.41	
TRADITIONAL RECEPIES OF INDIA PROJECT A/C	5,20,940.00	
UNIVERSITY DEVELOPMENT FUND FEES A/C	7,41,600.00	
UNIVERSITY FACILITIES & SERVICE CHARGES A/C	4,12,000.00	
UNIVERSITY STUDENTS WELFARE FUND A/C	82,400.00	
Duties & Taxes	4,38,07,413.00	
Sundry Creditors	76,61,474.00	
Current Liabilities (Students Fund)		45,77,314.50
BCAS ALUMNI ASSOCIATION A/C	6,57,200.00	
HIV/AIDS AWARENESS ACTIVITIES A/C (S. F.)	4,981.00	
NCC FEES A/C (S.F.)	559.00	
PAYABLE TO STUDENT / VENDOR A/C (S. F.)	2,31,705.00	
REFUNDABLE COLLEGE SECURITY FEE A/C (2023-24)	12,000.00	
REFUNDABLE COLLEGE SECURITY FEE A/C (2022-23)	17,895.00	
REFUNDABLE LIBRARY SECURITY FEE A/C (2023-24)	8,000.00	
REFUNDABLE LIBRARY SECURITY FEE A/C (2022-23)	12,000.00	
SECURITY PAYABLE TO STUDENTS A/C (S. F.)	34,380.00	
SUNDRY A/C (STUDENTS FUND)	80,932.00	
UNIV. SEXUAL HARASSMENT A/C (S.F.)	2,678.00	
WORLD UNIVERSITY SERVICES FEE A/C (S.F.)	2,678.00	
Duties & Taxes	59,874.00	
Sundry Creditors	34,52,432.50	
Current Liabilities (PF & NPS)		
PROVIDENT FUND SUBSCTIPTION A/C (P.F.)	1,17,52,730.00	1,17,52,730.00
Total B. F.		32,58,84,144.42

Contd.........p/3

BCAS UNIVERSITY OF DELHI

& ASSOCIATES * Chartered Accountants * DELHI

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BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

(UNIVERSITY OF DELHI)

SECTOR-2, DWARKA, NEW DELHI-110075.

Receipts and Payments (CONSOLIDATED ACCOUNT)

1-Apr-24 to 31-Mar-25

Receipts	BHASKARACHARYA COLLEGE OF 1-Apr-24 to 31-Mar-25	
Total C. F.		15,26,49,502.97
Current Assets (Studetns Fund)		1,22,31,146.00
COLLEGE MAIN A/C (S. F.)	1,21,89,359.00	
DEPOSITS (ASSETS)	37,451.00	
INTEREST ACCRUED (S. F.)	4,336.00	
Current Assets (PF & NPS)		
INTEREST ACCRUED A/C (P. F.)	22,18,753.00	4,09,32,019.00
NEW PENSION SCHEME A/C (NPS)	1,37,52,817.00	
RECEIVABLE FROM COLLEGE A/C (P.F.)	1,09,467.00	
Deposits (Asset)	2,48,50,982.00	
Direct Incomes (College)		31,41,67,092.00
CANTEEN RENT A/C	91,933.00	
CANTEEN WATER & ELECTRICITY	26,548.00	
FEES A/C	1,22,70,170.00	
GRANT-IN-AID A/C	30,17,78,441.00	
Direct Incomes (Students Fund)		12,13,117.00
CONSULTANCY SERVICES A/C (S.F.)	10,500.00	
IGNOU A/C (S. F)	12,02,617.00	
Indirect Incomes (College)		1,45,30,084.00
FEE COLLECTION FROM SB COLLECT A/C	1,25,97,522.00	
INTEREST A/C (IDBI BANK)	371.00	
INTEREST A/C (PNB)	47,844.00	
INTEREST A/C (SBI)	5,79,508.00	
INTEREST A/C (UBI)	11,49,203.00	
INTEREST RECEIVED ON TDS A/C	5,651.00	
LEAVE SALARY & PENSION CONTRIBUTION A/C	1,49,486.00	
PENAL INTEREST A/C	489.00	
RTI A/C	10.00	
Total B. F.		53,57,22,960.97

Payments	BHASKARACHARYA COLLEGE OF 1-Apr-24 to 31-Mar-25	
Total C. F.		32,58,84,144.42
Current Assets (College)		1,06,25,822.00
FEES RECEIVABLE FROM UNIVERSITY A/C	13,34,880.00	
GROUP INSURANCE SCHEME A/C (NT)	1,51,094.00	
STAFF ASSOCIATION A/C (NON-TEACHING)	86,600.00	
UNIVERSITY TEACHERS WELFARE FUND A/C	48,300.00	
Deposits (Asset)	89,39,580.00	
Loans & Advances (Asset)	65,368.00	
Current Assets (Students Fund)		44,185.00
DEPOSITS (ASSETS)	44,185.00	
Current Assets (PF & NPS)		
NEW PENSION SCHEME A/C (NPS)	1,37,53,798.00	
Deposits (Asset)	2,64,05,722.00	4,01,59,520.00
Direct Incomes (College)		6,71,960.00
FEES A/C	6,71,960.00	
Direct Incomes (Studetns Fund)		4,25,735.00
ACADEMIC RECEIPTS A/C (S. F.)	4,25,735.00	
Direct Expenses (College)		2,94,984.00
SALARY & ALLOWANCES EXPENSES A/C	2,94,984.00	
Indirect Expenses (College)		2,14,50,679.22
Academic Expenses (College)	3,81,884.00	
Administrative Expenses (College)	1,03,01,544.22	
SALARY & ALLOWANCES EXPENSES A/C	1,07,67,251.00	
Total B. F.		39,95,57,029.64

Contd.........p/4

H

BCAS UNIVERSITY OF DELHI

ASSOCIATES Chartered Accountants DELHI

(9)

Receipts and Payments (CONSOLIDATED ACCOUNT)

1-Apr-24 to 31-Mar-25

Receipts	BHASKARACHARYA COLLEGE OF 1-Apr-24 to 31-Mar-25	
Total C. F.		53,57,22,960.97
Indirect Incomes (Students Fund)		16,49,617.00
INTEREST A/C (S.F.)	*16,49,617.00*	
Indirect Incomes (PF & NPS)		
INTEREST A/C (P.F.)	*8,50,060.00*	8,50,060.00
Indirect Expenses (College)		12,517.00
Academic Expenses (College)	*708.00*	
Administrative Expenses (College)	*11,809.00*	
Other Expenses (Students Fund)		1,06,442.00
WORKSHOP / SEMINAR A/C (S.F.)	*1,06,442.00*	
Total		53,83,41,596.97

Payments	BHASKARACHARYA COLLEGE OF 1-Apr-24 to 31-Mar-25	
Total C. F.		39,95,57,029.64
OTHER EXPENSES (S. F. A/C)		1,69,606.00
BIOMEDICAL WASTE PAYMENT A/C (S. F.)	*570.00*	
HINDI LANGUAGE WORKSHOP A/C (S. F.)	*4,306.00*	
INTEREST ON TDS A/C (S.F.)	*63.00*	
NATIONAL CONFERENCE ON RTACS A/C (S. F.)	*34,936.00*	
STC ON BIOINFORMATICS A/C (S.F.)	*51,598.00*	
WORKSHOP / SEMINAR A/C (S.F.)	*78,133.00*	
Fixed Assets (Students Fund)		3964637.00
BIO-CHEMISTRY LAB. EQUIPMENT A/C (S.F.)	*1,08,000.00*	
BIOMEDICAL SCIENCES LAB. EQUIPMENT A/C (S.F)	*4,43,480.00*	
CANTEEN FURNITURE A/C (S.F.)	*17,990.00*	
CHEMISTRY LAB. EQUIPMENT A/C (S.F.)	*4,00,448.00*	
ECA EQUIPMENTS A/C (S.F.)	*1,50,000.00*	
ELECTRONICS LAB. EQUIPMENT A/C (S.F.)	*3,17,020.00*	
FOOD TECHNOLGOY LAB. EQUIPMENT A/C (S.F.)	*1,08,000.00*	
GAMES & SPORTS EQUIPMENTS A/C (S.F.)	*31800.00*	
INSTRUMENTATOIN LAB. EQUIPMENT A/C (S.F.)	*410464.00*	
LIBRARY BOOKS A/C (S.F.)	*503308.00*	
MICROBIOLOGY LAB. EQUIPMENT A/C (S. F.)	*434385.00*	
OVERHEAD EQUIPMENTS A/C (S.F.)	*80000.00*	
PHYSICS LAB. EQUIPMENT A/C (S.F.)	*389729.00*	
SPORTS EQUIPMENTS A/C (S.F.)	*163000.00*	
ZOOLOGY LAB. EQUIPMENTS A/C (S.F.)	*407013.00*	
Total		40,36,91,272.64

BCAS UNIVERSITY OF DELHI

HARI & ASSOCIATES Chartered Accountants DELHI

(10)

Receipts and Payments (CONSOLIDATED ACCOUNT)

1-Apr-24 to 31-Mar-25

Receipts	BHASKARACHARYA COLLEGE OF 1-Apr-24 to 31-Mar-25		Payments	BHASKARACHARYA COLLEGE OF 1-Apr-24 to 31-Mar-25	
Total C. F.		53,83,41,596.97	Total C. F.		40,36,91,272.64
			Closing Balance		
			Bank Accounts		13,46,50,324.33
			PUNJAB NATIONAL BANK A/C (COLLEGE)	*8,17,568.18*	
			PUNJAB NATIONAL BANK A/C (STAR COLLEGE SCHEME)	*9,51,963.00*	
			STATE BANK OF INDIA A/C (COLLEGE)	*1,62,31,726.83*	
			UNION BANK OF INDIA A/C (BCAS EXAM. A/C)	*2,89,618.20*	
			UNION BANK OF INDIA A/C (COLLEGE)	*4,63,70,457.16*	
			UNION BANK OF INDIA A/C (ICSSR-0877)	*1,141.48*	
			UNION BANK OF INDIA A/C (IGNOU)	*12,351.10*	
			UNION BANK OF INDIA A/C (SERB PROJECT)	*89,682.72*	
			UNION BANK OF INDIA A/C (STUDENT'S FUND)	*6,38,75,347.75*	
			UNION BANK OF INDIA A/C (PF)	*58,57,263.11*	
			UNION BANK OF INDIA A/C (NPS)	*1,53,204.80*	
Total		53,83,41,596.97	Total		53,83,41,596.97

S. O. (Accounts)

BURSAR

PRINCIPAL

In terms of our separate report of even date attached
FOR HARI & ASSOCIATES
CHARTERED ACCOUNTANTS, FR. NO.1852C

(SACHIN KUMAR JAIN)
PARTNER
M.No. 094187

Place: Delhi
Dated: 31/05/2025

HARI & ASSOCIATES Chartered Accountants DELHI

BCAS UNIVERSITY OF DELHI

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note 1

Bhaskaracharya College of Applied Sciences named after a great mathematician of 12th Century was set up in October, 1995. The college is affiliated to the University of Delhi and is funded by Government of National Territory of Delhi. College is Non-profitable entity. As well as it carries exemption under section 10-2(23c) (iii ab).

Sh. Rajiv Kumar Dawar
(Section Officer, Accounts)

Prof. Sidhharth Sirohi
(Bursar)

Prof. Avneesh Mittal
(Principal [Offg.])

Prof. Rajesh
Hony. Treasurer, Governing Body

Prof. Subhash Anand
Hony. Chairman, Governing Body

For HARI & ASSOCIATES
Chartered Accountant,
FRN:01852C

CA Sachin Kumar Jain
Prop.
M. NO.094187
Place: Delhi
Dated : 31/05/2025

HARI & ASSOCIATES CA DELHI Chartered Accountants

BCAS UNIVERSITY OF DELHI

Note - 2

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES : DELHI

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2025.

SCHEDULE A - SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICIES

1. Accounting Convention

The financial statements are prepared on the basis of historical cost convention unless otherwise stated.

2. Method of Accounting

a. College is following the accrual method of accounting unless otherwise stated. Income and expenditures are recognised on accrual basis only.

b. The amount received / collected for specific purposes are credited directly to the specific earmarked fund. These funds are kept invested till its utilisation. Any income out of these investments is directly credited to the specific funds and the amount utilised towards objective is debited the fund accordingly.

3. Investments

a. Investments against specific Funds are classified as earmarked investments.

b. Investments are shown at the principal value only.

4. Fixed Assets

a. Fixed assets are stated at WDV.

b. Fixed Assets Fund is maintained to denote the amount utilised out of different funds including gifts towards acquisition of Fixed Assets whenever required.

5. Depreciation

The College has charged depreciation on its fixed assets upto 2024-25 @ 20% on Equipment, 40% on IT Items, 25% on Furniture and 50% on Books and Sport items.

6. Government Grant

a. Government Grants are accounted on receipt basis.

b. Grants utilised towards the addition of fixed assets are transferred to the Fixed Assets Fund.

c. Recoverable grant, if any, is shown under current assets as the excess of expenditure over the income and grants received.

7. Retirement Benefits

a. Retirement benefits are accounted on payment basis. No provision for Gratuity payable, leave encashment etc. is made.

b. The College is maintaining its own G.P.F. A/c.

(Sh. Rajiv Kumar Dawar)
Section Officer (A/c's)

(Prof. Sidhharth Sirohi)
Bursar

(Prof. Avneesh Mittal)
Principal (Offg.)

(Prof. Rajesh)
Hony. Treasurer, G.B.

(Prof. Subhash Anand)
Hony. Chairman, G.B.

For HARI & ASSOCIATES
Chartered Accountant,
FRN:01852C

CA Sachin Kumar Jain
Prop.
M. NO.094187
Place: Delhi
Dated:31/05/2025

HARI & ASSOCIATES
CA
DELHI
Chartered Accountants

Note-2

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES : DELHI

SCHEDULE B – CONTINGENT LIABILITIES AND NOTES TO THE ACCOUNTS

The Balance Sheet and Income & Expenditure are regrouped and presented in the vertical format as per the guideline issued by Joint Controller General of Accounts, Government of India, Office of Controller General of Accounts Ministry of Finance, Department of Expenditure Lok Nayak Bhavan, New Delhi - 110003, Order No. D.O.CDN/MF-CGA/98-99/Pt.File/589 dated 03.01.2002 issued for Central Autonomous Universities/Bodies.

1. **Current Assets, Loans & Advances**

   In the opinion of the management of the College, the other current assets, loans & advances have a realisable value equal at least to the amount shown in the Balance Sheet, in the ordinary course of its affairs.

2. **Provision for Taxation**

   In view of the income of the College being exempt from tax, no provision for taxation has been made.

3. During the year investments are physically checked by the management of the college.

4. Corresponding figures for the previous year have been regrouped / rearranged, wherever necessary.

(Sh. Rajiv Kumar Dawar)
Section Officer (A/c's)

(Prof. Sidhharth Sirohi)
Bursar

(Prof. Avneesh Mittal)
Principal (Offg.)

(Prof. Rajesh)
Hony. Treasurer, G.B.

(Prof. Subhash Anand)
Hony. Chairman, G.B.

For HARI & ASSOCIATES
Chartered Accountant,
FRN:011852C

CA Sachin Kumar Jain
Prop.
M. NO.094187
Place: Delhi
Dated:31/05/2025

(M)

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES : DELHI

CERTIFICATE

In connection with the final accounts for ***Bhaskaracharya College of Applied Sciences*** for the year 2024-25 it is to certify:-

EXPENDITURE

Salaries and Allowances:

i) That

(a) The pay and allowances of the various categories of non-teaching staff have been drawn according to the sanctioned and approved strength &

(b) The total teachers approved by DHE were 107, whereas the total students were 1346 till the year 2024-2025

ii) That the salaries of the staff have been drawn on the basis of the fixation to pay accepted by the University of Delhi.

iii) That the expenditure on salaries of Malis & Attendants is within the prescribed limit.

iv) That Provident Fund, Dearness Allowance, House Rent Allowance and Travelling Allowance have been calculated and paid in accordance with the prescribed rules of University of Delhi.

vi) That dearness allowance/house rent allowance have been drawn in the case of the teaching staff who have been sanctioned study leave with the approval of the University of Delhi in accordance with the University Rules.

vii) That the increment have been given as per the time-scale of the various categories of staff according to the rules and that increment in all the cases of the staff who have availed of extra-ordinary leave have been postponed in accordance with the Rules.

viii) That the leave granted to the members of the teaching staff and non-teaching staff and the leave salary charged in the accounts of this account is in accordance with the approved rules.

ix) That the payment of GPF/Gratuity/Leave Encashment/Pension Commutation to employee who retired/expired/resigned during the course of the year was made in accordance with the rules.

x) That the inventories of the permanent or semi-permanent assets created/acquired wholly or mainly out of the grants given by the Directorate of Higher Education are being maintained in the prescribed form and are being kept upto date and physical verification was also conducted during the year to ascertain damage/missing items.

HARI & ASSOCIATES Chartered Accountants DELHI

Contd....p/2

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OTHER ALLOWANCES AND BENEFITS

i) That the travelling allowance bills submitted by the staff for their journey on account of leave travel or to their declared home town and back during the year were scrutinized and payment has been made in accordance with the prescribed rules.

ii) That T.A. to teachers have been allowed in respect of the journeys actually performed in accordance with the prescribed rules.

iii) That there is no accumulated amount of G.P.F. 'Not Paid' in respect of such employee(s) who left the college during the year and is/are not entitled to college contribution.

vi) That no expenditure incurred on account of the University representatives on the College Governing Bodies/Selection Committees and staff of the College deputed on the authorities and committees of the University is included in the accounts except Sitting charges and Transport Allowance payable to them.

OTHER PURCHASES, REPAIRS ETC.

i) No expenditure incurred during the year for repair to College Building.

OTHER EXPENDITURE

i) That the expenses incurred on account of Governing Body is not included in the accounts except for Sitting charges and Transport Allowance.

ii) That the expenditure on account of staff quarters and sports has not been booked in the general accounting submitted for payment of grant.

iii) That the water/electricity expenses are only for the college building and not for the hostel, staff quarters and Principal's residence.

iv) That the electricity and water expenses as shown in the accounts are booked and the same as paid to the BSES Rajdhani Power Limited and Delhi Jal Board during the year 2024-25.

HARI & ASSOCIATES ★ Chartered Accountants ★ DELHI

Contd....p/3

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INCOME

i) That all income received under the approved items, including interest on grants paid by the DHE has been shown as income in the Income & Expenditure account statement.

ii) That the fees mentioned in the college prospectus and received from the students during the year has been included as income of the College in Income and Expenditure Account statement.

GENERAL

i) That the account includes the income received on accrual basis and expenditure incurred on accrual basis

ii) That the expenditure out of each grant for specific purpose paid by the Directorate of Higher Education has been booked under separate details heads in the College Account.

iii) That the expenditure from grant has been audited and it has been found that the grant has been utilised for the purpose for which it was granted and maintained in accordance with the norms laid down by the Commission.

(Sh. Rajiv Kumar Dawar)
Section Officer (A/c's)

(Prof. Sidhharth Sirohi)
Bursar

(Prof. Avneesh Mittal)
Principal (Offg.)

(Prof. Rajesh)
Hony. Treasurer, G.B.

(Prof. Subhash Anand)
Hony. Chairman, G.B.

For HARI & ASSOCIATES
Chartered Accountant,
FRN:01852C

CA Sachin Kumar Jain
Prop.
M. NO.094187
Place: Delhi
Dated:31/05/2025

Note-2

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES: DELHI

STUDENT'S FUND

FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2024.

SCHEDULE C - SIGNIFICANT ACCOUNTING POLICIES

1. **Accounting Convention**

   The financial statements are prepared on the basis of Accrual Method of Accounting convention unless otherwise stated.

2. **Method of Accounting**

   a. College is following the accrual method of accounting unless otherwise stated. Income and expenditures are recognised on Accrual basis only.
   b. The amount received / collected for specific purposes are credited directly to the specific earmarked fund. These funds are kept invested till its utilisation. Any income out of these investments is directly credited to the specific funds and the amount utilised towards objective is debited the fund accordingly.

3. **Investments**

   a. Investments against specific Funds are classified as earmarked investments Fixed Deposits as the case may be.

   b. Investments are shown at the principal value only.

4. **Fixed Assets**

   a. Fixed assets are stated at WDV.
   b. Fixed Assets Fund is maintained to denote the amount utilised out of different funds including gifts towards acquisition of Fixed Assets whenever required.

5. **Depreciation**

   The College has charged depreciation on its fixed assets upto 2024-25 @ 20% on Equipment, 40% on IT Items, 25% on Furniture and 50% on Books and Sport items.

SCHEDULE D – CONTINGENT LIABILITIES AND NOTES TO THE ACCOUNTS

1. **Current Assets, Loans & Advances**
   In the opinion of the management of the College, the other current assets, loans & advances have a realisable value equal at least to the amount shown in the Balance Sheet, in the ordinary course of its affairs.
2. **Provision for Taxation**
   In view of the income of the College being exempt from tax, no provision for taxation has been made.
3. Corresponding figures for the previous year have been regrouped / rearranged, wherever necessary.

(Sh. Rajiv Kumar Dawar)
Section Officer (A/c's)

(Prof. Sidhharth Sirohi)
Bursar

(Prof. Avneesh Mittal)
Principal (Offg.)

(Prof. Rajesh)
Hony. Treasurer, G.B.

(Prof. Subhash Anand)
Hony. Chairman, G.B.

For HARI & ASSOCIATES
Chartered Accountant,
FRN:01852C

CA Sachin Kumar Jain
Prop.
M. NO.094187
Place: Delhi
Dated:31/05/2025

HARI & ASSOCIATES
CA
DELHI
Chartered Accountants

Note-2

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES: DELHI

PROVIDENT FUND

FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2024.

SCHEDULE E - SIGNIFICANT ACCOUNTING POLICIES

1. **Accounting Convention**

   The financial statements are prepared on the basis of historical cost convention unless otherwise stated.

2. **Method of Accounting**

   College is following the accrual method of accounting unless otherwise stated.

3. **Investments**
   a. Investments against Fund are classified as earmarked investments or Fixed Deposits as the case may be.
   b. Investments are shown at the principal value as increased by the interest accrued thereon.
   c. The College is maintaining its own G.P.F. and New Pension Scheme Fund transferred to NSDL.

SCHEDULE F – NOTES TO THE ACCOUNTS

1. **Current Assets, Loans & Advances**

   In the opinion of the management of the College, the other current assets, loans & advances have a realisable value equal at least to the amount shown in the Balance Sheet, in the ordinary course of its affairs.

2. **Provision for Taxation**

   In view of the income of the College being exempt from tax, no provision for taxation has been made.

3. Corresponding figures for the previous year have been regrouped / rearranged, wherever necessary.

4. Interest on Provident Fund has been considered @ 6.04% for the year 2024-25.

(Sh. Rajiv Kumar Dawar)
Section Officer (A/c's)

(Prof. Sidhharth Sirohi)
Bursar

(Prof. Avneesh Mittal)
Principal (Offg.)

(Prof. Rajesh)
Hony. Treasurer, G.B.

(Prof. Subhash Anand)
Hony. Chairman, G.B.

For HARI & ASSOCIATES
Chartered Accountant,
FRN:01852C

CA Sachin Kumar Jain
Prop.
M. NO.094187
Place: Delhi
Dated:31/05/2025

HARI & ASSOCIATES Chartered Accountants DELHI

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BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Balance Sheet of College Accounts as at 31st March,2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	SOURCES OF FUNDS			
1	NPO FUNDS			
(a)	UNRESTRICTED FUNDS (from College Balance Sheet)	3	4,22,56,825.98	3,25,27,180.90
	UNRESTRICTED FUNDS (from Students Fund Balance Sheet)	3	6,77,80,214.49	6,01,50,231.23
	UNRESTRICTED FUNDS (from Provident & New Pension Scheme Balance Sheet)	3	1,63,923.91	1,69,868.91
(b)	RESTRICTED FUNDS (from College Balance Sheet)	4	1,09,38,695.64	1,12,36,241.15
			12,11,39,660.02	10,40,83,522.19
2	Non-current liabilities			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
			-	-
3	Current liabilities			
(a)	Short-term borrowings		-	-
(b)	Other current liabilities (from College Balance Sheet)	5	42,26,802.78	30,16,213.74
	Other current liabilities (from Students Fund Balance Sheet)	5	1,73,25,079.00	1,32,91,175.00
	Other current liabilities (from Provident Fund & New Pension Scheme Balance Sheet)	5	18,93,84,078.00	17,46,38,975.00
(c)	Short-term provisions		-	-
			21,09,35,959.78	19,09,46,363.74
	Total		**33,20,75,620.00**	**29,50,29,886.00**
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment (from College Balance Sheet)	6	57,22,116.62	71,22,743.39
(ii)	Property, Plant and Equipment (from Students Fund Balance Sheet)	6	53,83,197.42	20,67,236.98
(b)	Long Term Investments		-	-
(c)	Long Term Loans and Advances			
	(from College Balance Sheet)	7	14,650.00	14,650.00
	(from Students Fund Balance Sheet)	7	-	14,375.04
(d)	Other Long Term Assets	7	4,82,329.36	4,82,329.36
			1,16,02,293.40	97,01,334.77
2	Current assets			
(a)	Current investments	8	17,06,64,764.00	15,65,11,717.00
(b)	Inventories		-	-
(c)	Receivables			
	(from College Balance Sheet)	8	20,01,546.00	8,37,701.00
	(from Students Fund Balance Sheet)	8	9,851.00	9,513.00
	(from Provident Fund & New Pension Scheme Balance Sheet)	8	60,000.00	1,09,467.00
(d)	Cash and bank balances			
	(from College Balance Sheet)	9	6,47,64,508.67	5,10,89,616.40
	(from Students Fund Balance Sheet)	9	6,41,56,053.75	5,86,49,470.85
	(from Provident Fund & New Pension Scheme Balance Sheet)	9	60,10,467.91	4,83,870.91
(e)	Short Term Loans and Advances		-	-
(f)	Other current assets			
	(from College Balance Sheet)	10	17,946.00	13,751.00
	(from Students Fund Balance Sheet)	10	35,419.00	29,122.00
	(from Provident Fund & New Pension Scheme Balance Sheet)	10	1,27,52,770.00	1,75,94,322.00
			32,04,73,326.33	28,53,28,551.16
	Total		**33,20,75,620.00**	**29,50,29,886.00**
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

S. O. (Accounts) BURSAR PRINCIPAL Treasurer Chairman

In terms of our separate report of even date attached
FOR HARI & ASSOCIATES
CHARTERED ACCOUNTANTS, FR.NO. 1852C

(SACHIN KUMAR JAIN)
PARTNER
M.No. 094187

Place: Delhi
Dated: 31/05/2025

HARI & ASSOCIATES Chartered Accountants DELHI

BCAS UNIVERSITY OF DELHI

UDIN-25094187BMMJISY129

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Statement of Profit and Loss of College Account for the year ended 31st March 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Income			
	Donations and Grants (from College P & L Sheet)	11	33,41,73,406.90	33,63,36,351.57
	Academic Receipt (from College P & L Sheet)	11	78,89,710.00	84,67,660.00
	Academic Receipt (from Students Fund P & L Sheet)	11	46,75,667.96	47,96,427.00
	Sale of Goods		-	-
II	Other Income (from College P & L Sheet)	12	23,18,004.00	59,29,002.00
	Other Income (from Students Fund P & L Sheet)	12	29,93,550.00	26,62,628.00
	Other Income (from PF & NPS P & L Sheet)	12	1,07,87,710.00	-
III	**Total Income (I+II)**		***36,28,38,049.00***	***35,81,92,069.00***
IV	**Expenses:**			
(a)	Cost of Goods sold		-	-
(b)	Donations/ Contributions Paid		-	-
(c)	Employee benefits expense (from College P & L Sheet)	13	28,45,20,785.00	30,02,47,532.00
(d)	Finance costs		-	-
(e)	Depreciation and amortization expense (from College P & L Sheet)	14	14,00,626.70	12,78,385.94
(f)	Depreciation and amortization expense (From Students P & L Sheet)	13	19,66,532.56	6,27,501.99
(g)	Other expenses (from College P & L Sheet)	15	1,63,35,098.22	1,68,12,129.73
(h)	Other expenses (from Students Fund P & L Sheet)	14	4,89,677.04	23,39,354.00
(i)	Other expenses (from Provident Fund & NPS P & L Sheet)	13	1,07,87,710.00	-
	Total expenses		***31,55,00,430.00***	***32,13,04,904.00***
V	**Excess of Income Over Expendiures/(Excess of Expenditures Over Incom) before exceptional and extraordinary items and tax (III- IV)**		4,73,37,619.00	3,68,87,165.00
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	**Excess of Income Over Expendiures/(Excess of Expenditures Over Income) before extraordinary items and tax (V-VI)**		4,73,37,619.00	3,68,87,165.00
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	**Excess of Income Over Expendiures/(Excess of Expenditures Over Income)**		4,73,37,619.00	3,68,87,165.00
X	Appropriations Transfers to fund			
XI	Balance transferred to General Fund			
			4,73,37,619.00	3,68,87,165.00
	The accompanying notes are an integral part of the financial statements			

* whereever applicable

S. O. (Accounts) BURSAR PRINCIPAL Treasurer Chairman

In terms of our separate report of even date attached
FOR HARI & ASSOCIATES
CHARTERED ACCOUNTANTS, FR. NO.1852C

(SACHIN KUMAR JAIN)
PARTNER
M.No. 094187

Place: Delhi
Dated: 31/05/2025

UDIN - 25094187BMMJIS4129

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note 3

NPO FUNDS UNRESTRICTED

(Amount in Rs.)

Sr. No.	Name of Unrestricted Funds	Share of profit/ (loss) (%)	As at 1st April 2024 (Opening Balance)	Capital Introduced/contributed during the year	Surplus or Deficit During the year 2024-25	As at 31st March 2025 (Closing Balance)
1	a). Sexual Harrasment Fund		9,068.00	0	0	9,068.00
	b). Medical Revolving Fund A/c		1,23,147.00	-	-	1,23,147.00
2	General Fund Surplus/(Deficit)		3,23,94,965.90	-	4,21,24,610.98	4,21,24,610.98
			3,25,27,180.90	-	4,21,24,610.98	4,22,56,825.98
			-	-	-	-

Note 4

NPO FUNDS RESTRICTED

(Amount in Rs.)

Sr. No.	Name of restricted Funds	Share of profit/ (loss) (%)	As at 1st April 2024 (Opening Balance)	Capital Introduced/contributed during the year	(Share of Profit / Loss for the year)/Recurring Expenditure	As at 31st March 2025 (Closing Balance)
1						
	a). Prof. Uma Chaudhary DST Project Grant		1,30,613.00	-	1,30,613.00	-
	b). Prof. Uma Chaudhary ICMR Project-2		4,00,621.00	-	4,00,621.00	-
	c). Prof. Eram S. Rao Bio Control Project		50,000.00	49,000.00	-	99,000.00
	d). SOL Income & Expenditure A/c		80,000.00	2,13,750.00	-	2,93,750.00
	e). Star College Grant Scheme (1)		87,580.00	2,408.00	-	89,988.00
	f). Star College Grant Scheme (2)		8,60,775.00	23,393.00	-	8,84,168.00
	Total		16,09,589.00	2,88,551.00	5,31,234.00	13,66,906.00
2	IKS PROJECT A/C (PROF. SIDHHARTH SIROHI)		6,064.00	-	-	6,064.00
3	SERB PROJECT-2 (DR. UMA DHAWAN)		89,265.82	7,75,934.00	8,30,796.51	34,403.31
4	CCRM (AAYUSH) PROJECT A/C		-	96,000.00	96,000.00	-
5	CAPITAL FUND A/C (COLLEGE)		75,79,207.85	-	-	75,79,207.85
6	CAPITAL FUND A/C (DST PROJECT - DR. UMA CHAUDHRY)		1,64,842.50	-	-	1,64,842.50
7	CAPITAL FUND A/C (ICMR PROJECT - DR. UMA CHAUDHRY)		2,50,060.78	-	-	2,50,060.78
8	CAPITAL FUND A/C (SERB PROJECT - DR. UMA DHAWAN)		1,94,127.23	-	-	1,94,127.23
9	CAPITAL FUND A/C (STAR COLLEGE SCHEME - 1)		11,47,568.02	-	-	11,47,568.02
10	CAPITAL FUND A/C (STAR COLLEGE SCHEME - 2)		92,732.08	-	-	92,732.08
11	CAPITAL FUND A/C (UGC 12TH PLAN GRANT)		1,02,783.87	-	-	1,02,783.87
	Total		1,12,36,241.15	11,60,485.00	14,58,030.51	1,09,38,695.64
			-	-	-	-

S. O. (Accounts) BURSAR PRINCIPAL Treasurer Chairman

BCAS UNIVERSITY OF DELHI

HARI & ASSOCIATES DELHI Chartered Accountants

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

5	Other current liabilities		31 March 2025	31 March 2024
(a)	GST TDS payable	(Annexure-8)	5,688.00	5,814.00
(b)	TDS payable	(Annexure-8)	3,81,263.00	4,56,784.00
(c)	Other payables (specify nature)	(Annexure-8)	1,89,38,294.74	1,48,52,441.74
	Total Other current liabilities		**1,93,25,245.74**	**1,53,15,039.74**

S. O. (Accounts) BURSAR PRINCIPAL Treasurer Chairman

BCAS UNIVERSITY OF DELHI

HARI & ASSOCIATES Chartered Accountants DELHI

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Notes forming part of the Financial Statements for the year ended 31st March, 2025

6 Property, Plant and Equipment and Intangible Assets (owned assets) (College Account)

(Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS								
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Library Books	Others (Sports Goods)	Total
Gross Block									
At 1 April 2023	-	4,16,498.00	7,31,66,611.24	16,39,503.36	53,82,422.97	2,86,057.13	1,14,33,647.51	10,51,984.00	9,33,76,724.21
Additions	-	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-	-
At 1 April 2024	-	4,16,498.00	7,31,66,611.24	16,39,503.36	53,82,422.97	2,86,057.13	1,14,33,647.51	10,51,984.00	9,33,76,724.21
Additions	-	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-	-
At 31 March 2024	-	4,16,498.00	7,31,66,611.24	16,39,503.36	53,82,422.97	2,86,057.13	1,14,33,647.51	10,51,984.00	9,33,76,724.21
At 31 March 2025	-	4,16,498.00	7,31,66,611.24	16,39,503.36	53,82,422.97	2,86,057.13	1,14,33,647.51	10,51,984.00	9,33,76,724.21
Depreciation/Adjustments									
At 1 April 2023	-	4,14,039.41	5,64,20,735.45	15,25,230.44	52,72,329.17	2,66,057.13	1,08,50,555.04	10,35,757.17	7,57,84,703.81
Additions (for Capital Account)	-	2,143.89	85,43,108.42	57,392.17	63,842.41	-	5,10,205.69	14,198.49	91,90,891.07
Additions (for Income & Expenditure Account)	-	251.81	12,17,464.37	11,641.30	11,570.57	-	36,443.74	1,014.15	12,78,385.94
Deductions/Adjustments	-								-
At 1 April 2024	-	4,16,435.11	6,61,81,308.24	15,94,263.91	53,47,742.15	2,66,057.13	1,13,97,204.47	10,50,969.81	8,62,53,980.82
Additions	-	50.40	13,63,909.92	9,271.27	8,666.80	-	18,221.14	507.17	14,00,626.70
Deductions/Adjustments	-								-
At 31 March 2024 (for Capital Account)	-	4,16,183.30	6,49,63,843.87	15,82,622.61	53,36,171.58	2,66,057.13	1,13,60,760.73	10,49,955.66	8,49,75,594.88
At 31 March 2024 (for Income & Expenditure Account)		251.81	12,17,464.37	11,641.30	11,570.57	-	36,443.74	1,014.15	12,78,385.94
At 31 March 2025	-	4,16,485.51	6,75,45,218.16	16,03,535.18	53,56,408.95	2,66,057.13	1,14,15,425.61	10,51,476.98	8,76,54,607.52
Net Block									
At 31 March 2024	-	62.89	69,85,303.00	45,239.45	34,680.82	20,000.00	36,443.04	1,014.19	71,22,743.39
At 31 March 2025	-	12.49	56,21,393.08	35,968.11	26,014.09	20,000.00	18,221.90	507.02	57,22,116.69

S. O. (Accounts) BURSAR PRINCIPAL Treasurer Chairman

In terms of our separate report of even date attached
FOR HARI & ASSOCIATES
CHARTERED ACCOUNTANTS, FR. NO.1852C

(SACHIN KUMAR JAIN)
PARTNER
M.No. 094187

Place: Delhi
Dated: 31/05/2025

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

			Long Term		Short Term	
7	Loans and advances		31-Mar-25	31-Mar-24	31-Mar-25	31-Mar-24
	Telephone & Gas Security A/c	(Annexure-9)	14,650.00	14,650.00	-	-
	Total		14,650.00	14,650.00	-	-

			31-Mar-25	31-Mar-24
8	Receivables			
	FEE RECEIVABLE FROM DELHI UNIV. A/C	(Annexure-9)	17,54,449.00	4,19,129.00
	GRANT RECEIVABLE FROM GNCT OF DELHI A/C	(Annexure-9)	28,928.00	28,928.00
	INTEREST RECEIVABLE A/C	(Annexure-9)	-	2,245.00
	RECEIVABLE FROM STAFF A/C	(Annexure-9)	1,06,508.00	2,10,011.00
	RECEIVABLE/PAYABLE FROM VENDORS A/C	(Annexure-9)	29,881.00	16,069.00
	Receivable from UGC (Computer Grant) A/c	(Annexure-9)	19,980.00	19,980.00
	TDS RECEIVABLE FROM I. TAX DEPT. A/C	(Annexure-9)	61,800.00	1,41,339.00
	Total		20,01,546	8,37,701

			31-Mar-25	31-Mar-24
9	Cash and Bank Balances			
A	Cash and cash equivalents			
(a)	Saving Accounts			
	IDBI Bank A/c (College)	(Annexure-9)	-	1,33,947.66
	Punjab National Bank - College A/c	(Annexure-9)	8,17,568.18	7,69,724.18
	Punjab National Bank - Star College Scheme A/c	(Annexure-9)	9,51,963.00	9,51,963.00
	State Bank of India A/c (College)	(Annexure-9)	1,62,31,726.83	1,52,51,114.55
	Union Bank of India A/c (BCAS Exam. A/c)	(Annexure-9)	2,89,618.20	2,23,087.20
	Union Bank of India A/c (College)	(Annexure-9)	4,63,70,457.16	3,35,61,398.41
	Union Bank of India A/c (ICSSR-0877 Project)	(Annexure-9)	1,141.48	1,109.48
	Union Bank of India A/c (IGNOU)	(Annexure-9)	12,351.10	1,00,715.10
	Union Bank of India A/c (SERB Project)	(Annexure-9)	89,682.72	96,556.82
(b)	Fixed Deposits		-	-
(c)	Cheques, drafts on hand		-	-
(d)	Cash on hand		-	-
	Total Cash and bank balances		6,47,64,508.67	5,10,89,616.40

			31-Mar-25	31-Mar-24
10	Other current assets			
(a)	Other Current Assets			
	GROUP INSURANCE SCHEME (NON-TEACHING)	(Annexure-9)	400.00	-
	STAFF ASSOCIATION A/C (NON-TEACHING)	(Annexure-9)	100.00	-100.00
	UGC IQAC GRANT A/C	(Annexure-9)	6,412.00	6,412.00
	UNIV. TEACHERS WELFARE FUND A/C	(Annexure-9)	800.00	600.00
(b)	Interest accrued but not due on deposits (on saving bank account)	(Annexure-9)	10,234.00	6,839.00
	Total		17,946.00	13,751.00

S. O. (Accounts) BURSAR PRINCIPAL Treasurer Chairman

HARI & ASSOCIATES Chartered Accountants DELHI

BCAS UNIVERSITY OF DELHI

25

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

11	**Income**		**31 March 2025**	**31 March 2024**
(a)	Donation or Grants	(Annexure-1)	33,41,73,406.90	33,63,36,351.57
(b)	Academic Fees Receipt	(Annexure-2)	78,89,710.00	84,67,660.00
	Total Income		**34,20,63,116.90**	**34,48,04,011.57**
12	**Other income**		**31 March 2025**	**31 March 2024**
(a)	Interest income	(Annexure-3)	17,58,330.00	11,52,170.00
(d)	Other non-operating income (Other College Income-General)	(Annexure-4)	4,10,188.00	4,11,884.00
(c)	Other non-operating income (Other College Income-Salary)	(Annexure-4)	1,49,486.00	43,64,948.00
	Total other income		**23,18,004.00**	**59,29,002.00**
13	**Employee benefits expense**		**31 March 2025**	**31 March 2024**
	(Including contract labour)			
(a)	Salaries, wages, bonus and other allowances	(Annexure-5)	27,10,42,810.00	28,91,64,997.00
(b)	Contribution to provident and other funds		-	-
(c)	Pensionery Benefits (Gratuity, Leave Encashment etc.)	(Annexure-5)	-	37,45,704.00
(d)	Staff welfare expenses	(Annexure-5)	1,34,77,975.00	73,36,831.00
	Total Employee benefits expense		**28,45,20,785**	**30,02,47,532**
14	**Depreciation and amortization expense**		**31 March 2025**	**31 March 2024**
(a)	on tangible assets (Refer note 6)	(Annexure-6)	14,00,626.70	12,78,385.94
	Total Depreciation and amortization expense		**14,00,626.70**	**12,78,385.94**
15	**Other Expenses**		**31 March 2025**	**31 March 2024**
(a)	Administrative Expenses	(Annexure-6)	1,59,18,711.22	1,59,16,451.73
(b)	Academic Expenses	(Annexure-7)	4,16,387.00	8,95,678.00
	Total		**1,63,35,098.22**	**1,68,12,129.73**

S. O. (Accounts) BURSAR PRINCIPAL Treasurer Chairman

BCAS UNIVERSITY OF DELHI

HARI & ASSOCIATES DELHI Chartered Accountants

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
SECTOR-2, DWARKA, NEW DELHI-110075.

GFR 12 – C
[(See Rule 239)]

FORM OF UTILIZATION CERTIFICATE (FOR STATE GOVERNMENTS)
(Where expenditure incurred by Govt. bodies only)

Sl. No.	Letter No. & Date	Amount (Rs.)
1.	DHE-03(09)/100%/GIA/ BCAS/2024-25/571-80 dated – 16/05/2024	8,00,00,000.00
2.	DHE-03(09)/100%/GIA/ BCAS/2024-25/3070-79 dated – 06/09/2024	5,58,82,575.00
3.	DHE-03(06)/100%/Grant-in-Aid/BCAS/2024-25/3860-69 dated – 29/10/2024	8,00,00,000.00
4.	DHE-03(09)/100%/Grant-in-Aid/BCAS/2024-25/4088-97 dated – 22/01/2025	8,00,00,000.00
5.	Contribution received on account of Leave Salary contribution and Pension Contribution.	1,49,486.00
	Grand Total	**29,60,32,061.00**

Certified that out of **Rs.29,60,32,061/-** (Grant Rs.29,58,82,575 + Contribution received on account of Leave Salary contribution and Pension Contribution Rs.1,49,486) of grants sanctioned during the year **2024-25** in favour of Bhaskaracharya College of Applied Sciences, Sector-2, Dwarka, New Delhi-110075 under the Ministry/Department Letter No. given in the margin and **Rs.2,41,17,425.56** on account of unspent balance of the previous year, a sum of **Rs.28,45,20,785/-** has been utilized for the purpose of **GRANT-IN-AID SALARY** for which it was sanctioned and that the balance of **Rs.3,56,28,701.56** remaining unutilized at the end of the year will be adjusted towards the grant payable during the next year **2025-26**.

2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/ are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the propose for which it was sanctioned.

Kinds of checks exercised
1. Vouchers and Bills
2. Ledgers

Signature of Chartered Accountant
Name of C.A. : Sachin Kumar Jain
Firm Name : Hari & Associates
Firm R. No. : 1852C
Membership No.: M. NO.094187

Signature of Head of the Institute
Name : Prof. Avneesh Mittal
Designation : Principal (Offg.)

Prof. Rajesh, Treasurer, G.B.

Prof. Subhash Anand, Chairman, G.B.

Date: 31/5/2025

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BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
SECTOR-2, DWARKA, NEW DELHI-110075.

GFR 12 – C
[(See Rule 239)]

FORM OF UTILIZATION CERTIFICATE (FOR STATE GOVERNMENTS)
(Where expenditure incurred by Govt. bodies only)

Sl. No.	Letter No. & Date	Amount (Rs.)
1.	DHE-03(09)/100%/GIA/ BCAS/2024-25/571-80 dated – 16/05/2024	46,25,000.00
2.	DHE-03(09)/100%/GIA/ BCAS/2024-25/3070-79 dated – 06/09/2024	0.00 Unspent Balance (23-24) for Rs.79,79,134/- adjusted
3.	DHE-03(06)/100%/Grant-in-Aid/BCAS/2024-25/3860-69 dated – 29/10/2024	12,70,866/- (Remaining Unspent balance for Rs.33,54,134/- of 2023-24 adjusted)
4.	DHE-03(09)/100%/Grant-in-Aid/BCAS/2024-25/4088-97 dated – 22/01/2025	0.00
5.	Income from Fees & Other Income of the College	1,00,49,574.00
	Grand Total (1 + 5)	**1,59,45,440.00**

Certified that out of **Rs.1,59,45,440/-** (Grant Rs.58,95,866/- + Fees Rs.78,89,710/- + Other Income Rs.21,59,864/-) of grants sanctioned during the year **2024-25** in favour of Bhaskaracharya College of Applied Sciences, Sector-2, Dwarka, New Delhi-110075 under the Ministry/Department Letter No. given in the margin and **Rs.79,79,134.40** on account of unspent balance of the previous year, a sum of **Rs.1,77,35,724.92** has been utilized for the purpose of **GRANT-IN-AID GENERAL** for which it was sanctioned and that the balance of **Rs.61,88,849.48** remaining unutilized at the end of the year will be adjusted towards the grant payable during the next year **2025-26.**

2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/ are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the propose for which it was sanctioned.

Kinds of checks exercised
1. Vouchers and Bills
2. Ledgers

HARI & ASSOCIATES * Chartered Accountants * DELHI

Signature of Chartered Accountant
Name of C.A. : Sachin Kumar Jain
Firm Name : Hari & Associates
Firm R. No. : 1852C
Membership No.: M. NO.094187

Signature of Head of the Institute
Name : Prof. Avneesh Mittal
Designation : Principal (Offg.)

Prof. Rajesh, Treasurer, G.B.

Prof. Subhash Anand, Chairman, G.B.

Date: 31/5/2025

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
SECTOR-2, DWARKA, NEW DELHI-110075.

GFR 12 – C
[(See Rule 239)]

FORM OF UTILIZATION CERTIFICATE (FOR STATE GOVERNMENTS)
(Where expenditure incurred by Govt. bodies only)

Sl. No.	Letter No. & Date	Amount (Rs.)
1.	Income from Interest	8,654.00
	Grand Total	**8,654.00**

Certified that out of **Rs.8,654/-** (Grant Rs.0.00 + Interest Rs.8,654/-) of grants sanctioned during the year **2024-25** in favour of Bhaskaracharya College of Applied Sciences, Sector-2, Dwarka, New Delhi-110075 under the Ministry/Department Letter No. given in the margin and **Rs.2,98,405.94** on account of unspent balance of the previous year, a sum of **Rs.NIL** has been utilized for the purpose of **GRANT-IN-AID FOR SPORTS PROMOTION FACILITY** for which it was sanctioned and that the balance of **Rs.3,07,059.94** remaining unutilized at the end of the year will be adjusted towards the grant payable during the next year **2025-26**.

2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/ are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the propose for which it was sanctioned.

Kinds of checks exercised
1. Vouchers and Bills
2. Ledgers

HARI & ASSOCIATES
CA
DELHI
Chartered Accountants

Signature of Chartered Accountant
Name of C.A. : Sachin Kumar Jain
Firm Name : Hari & Associates
Firm R. No. : 1852C
Membership No.: M. NO.094187

Signature of Head of the Institute
Name : Prof. Avneesh Mittal
Designation : Principal (Offg.)

Prof. Rajesh, Treasurer, G.B.

Prof. Subhash Anand, Chairman, G.B.

Date: 31/5/2025

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

ANNEXURE FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025.

Annexure 1 : GRANTS / SUBSIDIES (Irrevocable grants and subsidies received)

Amount Rs.

PARTICULARS	Grant in Aid				
	SALARIES	OTHER THAN SALARY	CAPITAL ASSETS	SPORTS	Total
BALANCE B/F	**2,41,17,425.56**	**79,79,134.40**	-	**2,98,405.94**	**3,23,94,965.90**
ADD : GRANT RECEIVED DURING THE YEAR	29,58,82,575.00	58,95,866.00	-	-	30,17,78,441.00
ADD : TRF FROM OTHERS	-	-	-	-	-
TOTAL	**32,00,00,000.56**	**1,38,75,000.40**	-	**2,98,405.94**	**33,41,73,406.90**
LESS : UTILIZED FOR CAPITAL EXPENDITURE (a)	-	-	-	-	-
LESS : TRF FROM OTHERS / REFUNDED	-	-	-	-	-
BALANCE	**32,00,00,000.56**	**1,38,75,000.40**	-	**2,98,405.94**	**33,41,73,406.90**
LESS BALANCE CARRIED FORWARD (b)	**3,56,28,701.56**	**61,88,849.48**	-	**3,07,059.94**	**4,21,24,610.98**
UTILIZED FOR REVENUE EXPENDITURE (Net of Interest and Others Income) (c)	28,43,71,299.00	76,86,150.92	-	(8,654.00)	29,20,48,795.92

Assistant **S. O. (Accounts)** **Bursar** **Principal**

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075

Annexure 2 : Academic Receipts		
	Current year (2024-2025)	Previous year (2023-2024)
Fees from Students		
TUITION & OTHER FEES A/c		
By Admission Fee	1,03,010.00	82,800.00
By Tution Fee	30,67,500.00	21,14,700.00
By Identity Card Fee	2,46,000.00	2,28,000.00
By Laboratory Fee	12,27,000.00	12,11,100.00
By Library & Reading Room Fee	9,81,600.00	9,10,400.00
By Computer Lab. Fee	6,68,500.00	5,36,300.00
By Water & Electricity Fee	9,81,600.00	7,29,460.00
By Garden Fee	6,14,500.00	5,14,500.00
By Magazine Fee	-	65,400.00
Total 'A'	**78,89,710.00**	**63,92,660.00**
OTHER RECEIPTS		
By Biomedical Course Fee	-	4,80,000.00
By Polymer Science Course Fee	-	6,50,000.00
By Computer Science Course Fee	-	9,45,000.00
Total 'B'	-	**20,75,000.00**
Total (A + B)	**78,89,710.00**	**84,67,660.00**

Assistant S. O. (Accounts) Bursar Principal

HARI & ASSOCIATES Chartered Accountants DELHI

BCAS UNIVERSITY OF DELHI

Annexure 3 : income from Investment/ Interest earned	Amount (Rs)			
	Current year		Previous year	
	(2024-25)		(2023-24)	
1. On College savings Accounts with scheduled banks	17,49,676.00	17,49,676.00	11,43,760.00	11,43,760.00
2. On Sport Promotion Facility savings Accounts with scheduled bank	8,654.00	8,654.00	8,410.00	8,410.00
TOTAL		17,58,330.00		11,52,170.00

Assistant S. O. (Accounts) Bursar Principal

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075

Annexure 4 : Other Income	Amount (Rs.)	Amount (Rs.)
	Current Year (2024-2025)	Previous Year (2023-2024)
Othe Income - General		
By Misc. Income A/c	1,04,059.00	1,01,168.00
By Canteen Rent A/c	1,14,396.00	1,30,000.00
By Water & Elect. Charges from Canteen A/c	31,177.00	35,892.00
By Licence Fee from Staff Qtrs. A/c	28,850.00	22,689.00
By Water Charges from Staff Qtrs. A/c	11,760.00	12,019.00
By Electricity Charges from Staff Qtrs. A/c	1,12,267.00	98,025.00
By Penal Interest A/c	2,018.00	12,031.00
By RTI A/c	10.00	60.00
By Interest Received on TDS A/c	5,651.00	-
Total 'A'	**4,10,188.00**	**4,11,884.00**
Othe Income - Salary		
By Leave Salary & Pension Contribution A/c	1,49,486.00	43,64,948.00
Total 'C'	**1,49,486.00**	**43,64,948.00**
TOTAL (A + B)	**5,59,674.00**	**47,76,832.00**

Assistant **S. O. (Accounts)** **Bursar** **Principal**

BCAS UNIVERSITY OF DELHI

HARSH ASSOCIATES DELHI Chartered Accountants

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075

Annexure 5 – Establishment Expenses	Current Year			Previous Year		
	GIA Salaries (2024-2025)			GIA Salaries (2023-2024)		
	Teaching	Non- Teaching	Total	Teaching	Non- Teaching	Total
Salaries, wages and allowances						
1. Teaching Staff - Salary	15,71,26,754.00	-	15,71,26,754.00	17,34,23,661.00	-	17,34,23,661.00
2. Bursar Allowance	3,600.00	-	3,600.00	3,600.00	-	3,600.00
3. Teaching Staff - Salary (Adhoc)	3,78,25,889.00	-	3,78,25,889.00	4,81,94,185.00	-	4,81,94,185.00
4. Non-Teaching Staff - Salary	-	5,93,57,533.00	5,93,57,533.00	-	5,48,36,254.00	5,48,36,254.00
5. Officiating Allowance	-	57,700.00	57,700.00	-	89,229.00	89,229.00
6. Dress Allowance	-	90,000.00	90,000.00	-	-	-
7. Caretaker Allowance	-	9,600.00	9,600.00	-	9,136.00	9,136.00
8. Reimbursement of Tution Fee	6,59,847.00	5,45,091.00	12,04,938.00	9,72,000.00	6,75,000.00	16,47,000.00
9. Medical Reimbursement to Staff	17,53,821.00	39,76,032.00	57,29,853.00	40,10,508.00	-	40,10,508.00
10. Medical Reimbursement to Hospital	3,07,800.00	25,23,414.00	28,31,214.00	-	-	-
11. LTC / HTC Expenses	3,79,226.00	67,775.00	4,47,001.00	8,91,729.00	1,34,285.00	10,26,014.00
12. Leave Encashment on LTC	31,22,733.00	1,42,236.00	32,64,969.00	4,97,699.00	1,55,610.00	6,53,309.00
13. Guest Lecturer Payment	89,82,750.00	-	89,82,750.00	52,35,000.00	-	52,35,000.00
Total (A)	21,01,62,420.00	6,67,69,381.00	27,69,31,801.00	23,32,28,382.00	5,58,99,514.00	28,91,27,896.00
			-			
Pension & Retirement Benefits			-			
1) Pension	33,31,388.00	15,90,632.00	49,22,020.00	44,60,582.00	14,87,096.00	59,47,678.00
2) Family Pension	10,87,624.00	15,79,340.00	26,66,964.00	3,87,323.00	10,38,931.00	14,26,254.00
3) Pension Commutation	-	-	-	-	-	-
4) Pensionary Benefits	-	-	-	37,45,704.00	-	37,45,704.00
(Gratuity & Leave Encashment on Retirement/Death)						
Total (B)	44,19,012.00	31,69,972.00	75,88,984.00	85,93,609.00	25,26,027.00	1,11,19,636.00
Total (A+B)	21,45,81,432.00	6,99,39,353.00	28,45,20,785.00	24,18,21,991.00	5,84,25,541.00	30,02,47,532.00

Assistant S. O. (Accounts) Bursar Principal

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Annexure 6– Administrative Expenses	Amount (Rs.) Current Year DHE Grant (2024-2025)	Amount (Rs.) Previous Year DHE Grant (2023-2024)
INDIRECT EXPENSES		
To Advertisement A/c	57,152.00	55,061.00
To AMC of Computers A/c	3,41,020.00	2,55,765.00
To AMC of Photocopier Machine A/c	11,637.00	-
To Audit Fees A/c	3,000.00	3,000.00
To Bank Charges	2,010.72	1,893.02
To Canteen Expenses A/c	826.00	-
To College ITR Filling Charges A/c	29,500.00	29,500.00
To Conveyance A/c	1,71,526.00	57,539.00
To Daily Wages Payment A/c	5,67,463.00	5,74,416.00
To Depreciation A/c	14,00,626.70	12,78,385.94
To Diesal for Generator Set A/c	26,286.00	-
To Electricity Expenses A/c	45,05,330.00	44,18,040.00
To EPFO Administrative Charges A/c	1,776.00	-
To Garden Expenses A/c	47,852.00	64,233.00
To IGL Gas Payment A/c	32,213.00	32,893.71
To IQAC Expenses A/c	27,560.00	1,32,974.00
To Legal Charges	23,400.00	27,950.00
To Library RFID System AMC A/c	-	1,18,000.00
To MCD Collection & Transportaion Fee A/c	24,000.00	24,000.00
To Office Contingency	15,620.00	1,08,903.00
To Postage & Courier A/c	1,707.00	884.00
To Printing	23,300.00	283.00
To Property Tax A/c	16,68,114.00	16,68,114.00
To Protean (NSDL) CRA Charges A/c	3,246.00	4,365.00
To Refreshment	28,438.00	17,742.00
To Reimbursement of Newspaper Bill A/c	-	22,500.00
To Reimbursement of Office Bag A/c	-	12,599.00
To Repair & Maintenace of Office Equipments	17,900.00	17,475.00
To Repair & Maintenace of Scientific Equipments	1,53,274.50	3,43,294.00
To Repair & Replacement of Furniture A/c	49,395.00	-
To Sanitation Items A/c	2,48,625.00	1,67,304.00
To Sanitation Services A/c	16,83,350.00	16,84,888.00
To Security Services A/c	26,33,778.00	25,67,175.00
To Sitting Charges A/c	2,10,000.00	1,43,000.00
Total Indirect Expenses 'A'	**1,40,09,925.92**	**1,38,32,176.67**

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HARI & ASSOCIATES Chartered Accountants DELHI

B.C.A.S. UNIVERSITY OF DELHI

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Annexure 6– Administrative Expenses	Amount (Rs.) DHE Grant (2024-2025)	Amount (Rs.) DHE Grant (2023-2024)
Total C. F. of INDIRECT EXPENSES	**1,40,09,925.92**	**1,38,32,176.67**
To Stationery A/c	**97,500.00**	**1,10,215.00**
To TA to Staff & Others A/c	**38,000.00**	**22,000.00**
To Telephone Bill A/c	-	**2,182.00**
To Water Bill Expenses A/c	**31,67,409.00**	**32,28,189.00**
To Interest on TDS A/c	**6,503.00**	**75.00**
Total Expenses	**1,73,19,337.92**	**1,71,94,837.67**

Assistant **S. O. (Accounts)** **Bursar** **Principal**

BCAS UNIVERSITY OF DELHI

HARI & ASSOCIATES Chartered Accountants DELHI

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075

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Annexure 7	Current Year (2024-2025)	Previous Year (2023-2024)
Academic Expenses		
	DHE General Grant	DHE General Grant
LIBRARY ACCOUNT		
Library Contingency A/c	41,115.00	27,190.00
Library N.Paper/Jou./Mag. A/c	77,220.00	80,981.00
SCIENCE Contingency A/c		
Biochemistry Contingency A/c	-	22,172.00
Biomedical Science Contingency A/c	39,017.00	1,09,993.00
Botany Contingency A/c	26,312.00	1,24,786.00
Chemistry Contingency A/c	28,585.00	74,627.00
Computer Contingency A/c	9,546.00	7,222.00
Electronics Contingency A/c	1,298.00	2,950.00
Food Technology Contingency A/c	55,649.00	1,37,555.00
Instrumentation Contingency A/c	29,630.00	25,190.00
Microbiology Contingency A/c	34,574.00	77,757.00
Physics Contingency A/c	1,298.00	19,304.00
Polymer Science Contingency A/c	36,655.00	1,07,415.00
Zoology Contingency A/c	35,488.00	78,536.00
Sports Contingency A/c	-	-
Total	4,16,387.00	8,95,678.00

Assistant S. O. (Accounts) Bursar Principal

BCAS UNIVERSITY OF DELHI

ASSOCIATES DELHI Chartered Accountants

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Current Liabilities Details - College (2024-2025)

ANNEXURE-8

S. No.	Head of Account	Opening Balance	Addition During the year	Total	Recurring Expenditure	Non-Recurring Expenditure	Closing Balance
1	**Duties & Taxes**						
	a). TDS 92A	2,06,083.00	4,23,56,247.00	4,25,62,330.00	4,24,76,391.00	-	85,939.00
	b). TDS 94C	70,081.00	84,595.00	1,54,676.00	1,48,096.00	-	6,580.00
	c). TDS 94J	1,80,761.00	12,12,088.00	13,92,849.00	11,03,964.00	-	2,88,885.00
	d). TDS 94C (ICSSR)	-141.00		-141.00		-	-141.00
	e). TDS 94J (ICSSR)	-		-		-	-
	f). TDS 94J (SERB)	300.00	-	300.00	300.00	-	-
	g). GST TDS (JBMD Enterprises)	3,510.00	44,640.00	48,150.00	44,664.00	-	3,486.00
	h). GST TDS (Knight Surveillance Security)	2,304.00	28,530.00	30,834.00	28,632.00	-	2,202.00
	i). GST TDS (R. S. Enterprises)	-		-		-	-
	Total	4,62,898.00	4,37,26,100.00	4,41,88,998.00	4,38,02,047.00	-	3,86,951.00
2	***Sundry Creditors***	-	1,25,541.00	1,25,541.00	-	-	1,25,541.00
3	*BCAS EXAMINATION CONTINGENCY A/C*	3,44,131.20	53,51,895.00	56,96,026.20	54,06,408.00	-	2,89,618.20
4	*BCAS IGNOU A/C*	1,00,715.10	61,17,908.00	62,18,623.10	62,06,272.00	-	12,351.10
5	*CSIR CONTINGENCY A/C*	20,000.00	-	20,000.00	-	-	20,000.00
6	*DELHI UNIVERSITY EXAMINATION FEES A/C*	5,42,589.96	3,560.00	5,46,149.96	5,46,149.96	-	
7	*DELHI UNIV. STUDENTS UNION FEE A/C*	-10,480.00	37,080.00	26,600.00	16,480.00	-	-
8	*D.U.C.K.U. FEE A/C*	1,760.00	18,840.00	20,600.00	18,640.00	-	10,120.00
9	*EWS SUPPORT UNIVERSITY FUND A/C*	5,900.00	1,07,500.00	1,13,400.00	82,400.00	-	1,960.00
10	*FELLOWSHIP A/C*	7,37,005.00	15,22,464.00	22,59,469.00	12,38,960.00	-	31,000.00
11	*GROUP INSURANCE SCHEME (TEACHING)*	7,200.00	3,96,000.00	4,03,200.00	4,03,200.00	-	10,20,509.00
12	*HEALTH CENTRE CONTRIBUTION A/C (TEACHING)*	700.00	4,32,150.00	4,32,850.00	1,99,250.00	-	-
13	*HEALTH CENTRE CONTRIBUTION (NON-TEACHING)*	-	1,63,550.00	1,63,550.00	67,250.00	-	2,33,600.00
14	*ICSSR A/C*	1,258.48	32.00	1,290.48	-	-	96,300.00
15	*LIC PREMIUM A/C (NON-TEACHING)*	317.00	26,35,296.00	26,35,613.00	26,35,613.00	-	1,290.48
16	*LIC PREMIUM A/C (TEACHING)*	540.00	12,92,739.00	12,93,279.00	12,93,279.00	-	-
17	*MSME INNOVATIVE SCHEME A/C*	-	2,25,000.00	2,25,000.00	-	-	-
18	*PAYABLE TO STAFF/NOMINEE A/C (COLLEGE)*	-	14,000.00	14,000.00	-	-	2,25,000.00
19	*PAYABLE TO STUDENT/VENDOR A/C (COLLEGE)*	15,610.00	17,470.00	33,080.00	-	-	14,000.00
20	*PRACTICAL REMUNERATION A/C*	5,517.00	-	5,517.00	5,517.00	-	33,080.00
21	*PROVIDENT FUND A/C (COLLEGE)*	1,09,467.00	1,51,57,558.00	1,52,67,025.00	1,52,07,025.00	-	-
							60,000.00
	Total B. F.	23,45,128.74	7,73,44,683.00	7,96,89,811.74	7,71,28,490.96	-	25,61,320.78

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BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

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Current Liabilities Details - College (2024-2025)

ANNEXURE-8

S. No.	Head of Account	Opening Balance	Addition During the year	Total	Recurring Expenditure	Non-Recurring Expenditure	Closing Balance
	Total C. F.	**23,45,128.74**	**7,73,44,683.00**	**7,96,89,811.74**	**7,71,28,490.96**	-	**25,61,320.78**
22	*SCHOLARSHIP A/C*	-	79,626.00	***79,626.00***	79,626.00	-	-
23	*SECURITY & E.M.D. A/C*	**4,69,000.00**	3,521.00	***4,72,521.00***	43,521.00	-	***4,29,000.00***
24	*STAFF ASSOCIATION A/C (TEACHING)*	-	79,200.00	***79,200.00***	78,700.00	-	***500.00***
25	*STUDENT FUND (COLLEGE)*	**1,21,89,359.00**	1,51,17,012.96	***2,73,06,371.96***	1,22,67,929.00	-	***1,50,38,442.96***
26	*SUNDRY A/C (COLLEGE)*	**2,58,044.00**	11,00,232.00	***13,58,276.00***	5,44,282.00	-	***8,13,994.00***
27	*SUNDRY A/C (SERB)*	-	49,072.41	***49,072.41***	49,072.41	-	-
28	*TRADITIONAL RECEPIES OF INDIA A/C (DR. ERAM)*	-	6,18,000.00	***6,18,000.00***	5,20,940.00	-	***97,060.00***
29	*UNIV. COMMEMORATIVE COIN SET & STAMPS A/C*	**378.00**		***378.00***		-	***378.00***
30	*UNIVERSITY ATHLETIC ASSOCIATION FEES A/C*	**100.00**		***100.00***		-	***100.00***
31	*UNIVERSITY CULTURAL ACTIVITY FEES A/C*	**10.00**		***10.00***		-	***10.00***
32	*UNIVERSITY DEVELOPMENT FUND FEES A/C*	**17,620.00**	7,93,420.00	***8,11,040.00***	7,41,600.00	-	***69,440.00***
33	*UNIVERSITY FACILITIES & SERVICES CHARGAES A/C*	**29,500.00**	6,45,000.00	***6,74,500.00***	4,12,000.00	-	***2,62,500.00***
34	*UNIVERSITY STUDENTS WELFARE FUND A/C*	**5,900.00**	1,29,000.00	***1,34,900.00***	82,400.00	-	***52,500.00***
	Grand Total	***1,53,15,039.74***	***9,59,58,767.37***	***11,12,73,807.11***	***9,19,48,561.37***	-	***1,93,25,245.74***

Assistant | **S. O. (Accounts)** | **Bursar** | **Principal**

BCAS * UNIVERSITY OF DELHI *

HARI & ASSOCIATES * Chartered Accountants * DELHI

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BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Current Assets, Loan & Advances Details - College (2024-2025) **ANNEXURE-9**

S. No.	Head of Account	Opening Balance	Received During the year	Total	Paid During the year	Closing Balance
1	**Loans & Advances (Asset)**					
1.1	Telephone & Gas Security A/c	14,650.00	-	14,650.00	-	14,650.00
	Total	14,650.00	-	14,650.00	-	14,650.00
2	**Bank Accounts**					
	IDBI Bank A/c (College)	1,33,947.66	1,34,406.66	-459.00	459.00	-
	Punjab National Bank - College A/c	7,69,724.18	14,30,381.00	-6,60,656.82	14,78,225.00	8,17,568.18
	Punjab National Bank - Star College Scheme A/c	9,51,963.00	-	9,51,963.00	-	9,51,963.00
	State Bank of India A/c (College)	1,52,51,114.55	1,97,73,364.72	-45,22,250.17	2,07,53,977.00	1,62,31,726.83
	Union Bank of India A/c (BCAS Exam. A/c)	2,23,087.20	56,30,691.00	-54,07,603.80	56,97,222.00	2,89,618.20
	Union Bank of India A/c (College)	3,35,61,398.41	30,80,88,245.91	-27,45,26,847.50	32,08,97,304.66	4,63,70,457.16
	Union Bank of India A/c (ICSSR-0877 Project)	1,109.48	-	1,109.48	32.00	1,141.48
	Union Bank of India A/c (IGNOU)	1,00,715.10	62,06,272.00	-61,05,556.90	61,17,908.00	12,351.10
	Union Bank of India A/c (SERB Project)	96,556.82	8,31,096.51	-7,34,539.69	8,24,222.41	89,682.72
	Total	5,10,89,616.40	34,20,94,457.80	-29,10,04,841.40	35,57,69,350.07	6,47,64,508.67
	Receivables					
3	FEE RECEIVABLE FROM DELHI UNIV. A/C	4,19,129.00	-	4,19,129.00	13,35,320.00	17,54,449.00
4	GRANT RECEIVABLE FROM GNCT OF DELHI A/C	28,928.00	-	28,928.00	-	28,928.00
7	INTEREST RECEIVABLE A/C	2,245.00	2,245.00	-	-	-
8	RECEIVABLE FROM STAFF A/C	2,10,011.00	1,89,342.00	20,669.00	85,839.00	1,06,508.00
9	RECEIVABLE/PAYABLE FROM VENDORS A/C	16,069.00	-	16,069.00	13,812.00	29,881.00
10	RECEIVABLE FROM UGC A/C (COMPUTER GRANT)	19,980.00	-	19,980.00	-	19,980.00
	Total	6,96,362.00	1,91,587.00	5,04,775.00	14,34,971.00	19,39,746.00
	Other Current Assets					
5	GROUP INSURANCE SCHEME (NON-TEACHING)	-	1,50,694.00	-1,50,694.00	1,51,094.00	400.00
6	INTEREST ACCRUED A/C (COLLEGE)	6,839.00	6,839.00	-	10,234.00	10,234.00
11	STAFF ASSOCIATION A/C (NON-TEACHING)	-100.00	86,400.00	-86,500.00	86,600.00	100.00
12	TDS RECEIVABLE FROM I. TAX DEPT. A/C	1,41,339.00	1,41,339.00	-	61,800.00	61,800.00
13	UGC IQAC GRANT A/C	6,412.00	-	6,412.00	-	6,412.00
14	UNIV. TEACHERS WELFARE FUND A/C	600.00	48,100.00	-47,500.00	48,300.00	800.00
	Total	1,55,090.00	4,33,372.00	-2,78,282.00	3,58,028.00	79,746.00
	Grand Total	5,19,55,718.40	34,27,19,416.80	-29,07,63,698.40	35,75,62,349.07	6,67,98,650.67

[Opening Balance changed due to reclassication of heads, Last year opening was Rs.5,14,44,604.62]

Assistant **S. O. (Accounts)** **Bursar** **Principal**

HARI & ASSOCIATES * Chartered Accountants * DELHI

BCAS * UNIVERSITY OF DELHI *

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BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Receipts and Payments (COLLEGE ACCOUNT)
1-Apr-24 to 31-Mar-25

Receipts	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-24 to 31-Mar-25		Payments	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-24 to 31-Mar-25	
Opening Balance		5,10,89,616.40	**Capital Account**		11,38,455.51
Bank Accounts			CCRUM (AAYUSH) PROJECT A/C	93,000.00	
IDBI BANK A/C (COLLEGE)	1,33,947.66		SERB PROJECT-2 (DR. UMA DHAWAN)	5,14,221.51	
PUNJAB NATIONAL BANK A/C (COLLEGE)	7,69,724.18		EARMARKED FUND A/C (COLLEGE)	5,31,234.00	
PUNJAB NATIONAL BANK A/C (STAR COLLEGE SCHEME)	9,51,963.00				
STATE BANK OF INDIA A/C (COLLEGE)	1,52,51,114.55		**Current Liabilities**		30,74,32,823.41
UNION BANK OF INDIA A/C (BCAS EXAM. A/C)	2,23,087.20		BCAS EXAMINATION CONTINGENCY A/C	54,06,408.00	
UNION BANK OF INDIA A/C (COLLEGE)	3,35,61,398.41		BCAS IGNOU A/C	62,06,272.00	
UNION BANK OF INDIA A/C (ICSSR-0877)	1,109.48		DAILY WAGES PAYMENT PAYABLE A/C	5,55,898.00	
UNION BANK OF INDIA A/C (IGNOU)	1,00,715.10		DELHI UNIVERSITY STUDENTS UNION FEE A/C	16,480.00	
UNION BANK OF INDIA A/C (SERB PROJECT)	96,556.82		DST INTEREST PAYMENT A/C	37,103.00	
			D.U.C.K.U. FEE A/C	18,640.00	
Capital Account			D.U.C.L.E.A. UNION FEE A/C	480.00	
CCRUM (AAYUSH) PROJECT A/C	96,000.00	11,31,663.00	D.U.C.L.S.A. UNION FEE A/C	1,620.00	
SERB PROJECT-2 (DR. UMA DHAWAN)	7,72,913.00		EPF ACCOUNT (COLLEGE)	98,798.00	
EARMARKED FUND A/C (COLLEGE)	2,62,750.00		EWS SUPPORT UNIVERSITY FUND A/C	82,400.00	
			FELLOWSHIP A/C	12,38,960.00	
Current Liabilities		1,62,33,955.41	GROUP INSURANCE SCHEME A/C (T)	4,03,200.00	
BCAS EXAMINATION CONTINGENCY A/C	53,51,895.00		HEALTH CENTRE CONTRIBUTION A/C (TEACHING)	1,99,250.00	
BCAS IGNOU A/C	61,17,908.00		HEALTH CENTRE CONTRIBUTION (NON-TEACHING)	67,250.00	
DST INTEREST PAYMENT A/C	37,103.00		L.I.C. PREMIUM A/C (NON-TEACHING)	26,35,613.00	
D.U.C.K.U. FEE A/C	110.00		L.I.C. PREMIUM A/C (TEACHING)	12,93,279.00	
FELLOWSHIP A/C	15,22,464.00		NEW PENSION SCHEME A/C (COLLEGE)	1,36,54,583.00	
GROUP INSURANCE SCHEME A/C (T)	28,800.00		PRACTICAL REMUNERATION A/C	5,517.00	
HEALTH CENTRE CONTRIBUTION A/C (TEACHING)	40,000.00		PROVIDENT FUND A/C (COLLEGE)	1,52,07,025.00	
HEALTH CENTRE CONTRIBUTION (NON-TEACHING)	7,150.00		SALARY/PENSION ETC. PAYABLE A/C	19,40,98,890.00	
ICSSR A/C	24.00		SCHOLARSHIP A/C	62,156.00	
MSME INNOVATIVE SCHEME A/C	2,25,000.00		SECURITY & EMD A/C	43,521.00	
PROVIDENT FUND A/C (COLLEGE)	10,60,000.00		SC/ST UNION FEE A/C	240.00	
SCHOLARSHIP A/C	79,626.00		STAFF ASSOCIATION A/C (TEACHING)	78,700.00	
SECURITY & EMD A/C	3,521.00		STUDENTS FUND A/C (COLLEGE)	1,22,01,359.00	
STAFF ASSOCIATION A/C (TEACHING)	1,400.00		SUNDRY A/C (COLLEGE)	5,44,282.00	
STUDENTS FUND A/C (COLLEGE)	50,000.00		SUNDRY A/C (SERB)	49,072.41	
SUNDRY A/C (COLLEGE)	11,00,232.00		TRADITIONAL RECEPIES OF INDIA PROJECT A/C	5,20,940.00	
SUNDRY A/C (SERB)	49,072.41		UNIVERSITY DEVELOPMENT FUND FEES A/C	7,41,600.00	
TRADITIONAL RECEPIES OF INDIA PROJECT A/C	5,56,200.00		UNIVERSITY FACILITIES & SERVICE CHARGES A/C	4,12,000.00	
Duties & Taxes	3,450.00		UNIVERSITY STUDENTS WELFARE FUND A/C	82,400.00	
Total B. F.		**6,84,55,234.81**	**Total B. F.**		**30,85,71,278.92**

Contd.........p/2

Receipts and Payments (COLLEGE ACCOUNT)

1-Apr-24 to 31-Mar-25

Receipts	BHASKARACHARYA COLLEGE OF 1-Apr-24 to 31-Mar-25	
Total C. F.		6,84,55,234.81
Current Assets		92,14,305.00
GROUP INSURANCE SCHEME A/C (NT)	28,294.00	
INTEREST ACCRUED A/C	6,839.00	
INTEREST RECEIVABLE A/C	2,245.00	
RECEIVABLE FROM STAFF A/C	92,708.00	
STAFF ASSOCIATION A/C (N.T.)	1,100.00	
TDS RECEIVABLE FROM I. TAX DEPT. A/C	1,41,339.00	
UNIVERSITY STUDENTS WELFARE FUND A/C	2,200.00	
Deposits (Asset)	89,39,580.00	
Direct Incomes		31,41,67,092.00
CANTEEN RENT A/C	91,933.00	
CANTEEN WATER & ELECTRICITY	26,548.00	
FEES A/C	1,22,70,170.00	
GRANT-IN-AID A/C	30,17,78,441.00	
Indirect Incomes		1,45,30,084.00
FEE COLLECTION FROM SB COLLECT A/C	1,25,97,522.00	
INTEREST A/C (IDBI BANK)	371.00	
INTEREST A/C (PNB)	47,844.00	
INTEREST A/C (SBI)	5,79,508.00	
INTEREST A/C (UBI)	11,49,203.00	
INTEREST RECEIVED ON TDS A/C	5,651.00	
LEAVE SALARY & PENSION CONTRIBUTION A/C	1,49,486.00	
PENAL INTEREST A/C	489.00	
RTI A/C	10.00	
Total B. F.		40,63,66,715.81

Payments	BHASKARACHARYA COLLEGE OF 1-Apr-24 to 31-Mar-25	
Total C. F.		30,85,71,278.92
Duties & Taxes	4,38,07,413.00	
Sundry Creditors	76,61,474.00	
Current Assets		1,06,25,822.00
FEES RECEIVABLE FROM UNIVERSITY A/C	13,34,880.00	
GROUP INSURANCE SCHEME A/C (NT)	1,51,094.00	
STAFF ASSOCIATION A/C (NON-TEACHING)	86,600.00	
UNIVERSITY TEACHERS WELFARE FUND A/C	48,300.00	
Deposits (Asset)	89,39,580.00	
Loans & Advances (Asset)	65,368.00	
Direct Incomes		6,71,960.00
FEES A/C	6,71,960.00	
Direct Expenses		2,94,984.00
SALARY & ALLOWANCES EXPENSES A/C	2,94,984.00	
Indirect Expenses		2,14,50,679.22
Academic Expenses (College)	3,81,884.00	
Administrative Expenses (College)	1,03,01,544.22	
SALARY & ALLOWANCES EXPENSES A/C	1,07,67,251.00	
Closing Balance		6,47,64,508.67
Bank Accounts		
PUNJAB NATIONAL BANK A/C (COLLEGE)	8,17,568.18	
PUNJAB NATIONAL BANK A/C (STAR COLLEGE SCHEME)	9,51,963.00	
STATE BANK OF INDIA A/C (COLLEGE)	1,62,31,726.83	
UNION BANK OF INDIA A/C (BCAS EXAM. A/C)	2,89,618.20	
UNION BANK OF INDIA A/C (COLLEGE)	4,63,70,457.16	
UNION BANK OF INDIA A/C (ICSSR-0877)	1,141.48	
UNION BANK OF INDIA A/C (IGNOU)	12,351.10	
UNION BANK OF INDIA A/C (SERB PROJECT)	89,682.72	
Total B. F.		40,63,79,232.81

Contd.........p/3

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Receipts and Payments (COLLEGE ACCOUNT)

1-Apr-24 to 31-Mar-25

Receipts	BHASKARACHARYA COLLEGE OF 1-Apr-24 to 31-Mar-25		Payments	BHASKARACHARYA COLLEGE OF 1-Apr-24 to 31-Mar-25	
Total C. F.		40,63,66,715.81	Total C. F.		40,63,79,232.81
Indirect Expenses		12,517.00			
Academic Expenses (College)	*708.00*				
Administrative Expenses (College)	*11,809.00*				
Total		40,63,79,232.81	Total		40,63,79,232.81

S. O. (Accounts) BURSAR PRINCIPAL

In terms of our separate report of even date attached
FOR HARI & ASSOCIATES
CHARTERED ACCOUNTANTS, FR. NO.1852C

(SACHIN KUMAR JAIN)
PARTNER
M.No. 094187

Place: Delhi
Dated: 31/05/2025

HARI & ASSOCIATES * Chartered Accountants * DELHI

BCAS * UNIVERSITY OF DELHI *

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Balance Sheet of Students Fund Account as at 31st March,2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	**SOURCES OF FUNDS**			
1	**NPO FUNDS**			
(a)	UNRESTRICTED FUNDS	3	6,77,80,214.49	6,01,50,231.23
(b)	RESTRICTED FUNDS	4	-	
			6,77,80,214.49	6,01,50,231.23
2	**Non-current liabilities**			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
			-	-
3	**Current liabilities**			
(a)	Short-term borrowings		-	-
(b)	Other current liabilities	5	1,73,25,079.00	1,32,91,175.00
(c)	Short-term provisions		-	-
			1,73,25,079.00	1,32,91,175.00
	Total		**8,51,05,293.00**	**7,34,41,406.00**
II	**ASSETS**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	6	53,83,197.42	20,67,236.98
(b)	Long Term Investments		-	-
(c)	Long Term Loans and Advances	7	4,82,329.36	4,96,704.40
(d)	Other Long Term Assets		-	-
			58,65,526.78	25,63,941.38
2	**Current assets**			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Receivables	8	9,851.00	9,513.00
(d)	Cash and bank balances	9	6,41,56,053.75	5,86,49,470.85
(e)	Short Term Loans and Advances		-	-
(f)	Other current assets	10	1,50,73,861.96	1,22,18,481.00
			7,92,39,766.71	7,08,77,464.85
	Total		**8,51,05,293.00**	**7,34,41,406.00**
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

S. O. (Accounts) BURSAR PRINCIPAL Treasurer Chairman

In terms of our separate report of even date attached
FOR HARI & ASSOCIATES
CHARTERED ACCOUNTANTS, FR. NO.1852C

(SACHIN KUMAR JAIN)
PARTNER
M.No. 094187
Place: Delhi
Dated: 31/05/2025

UDIN - 25094187BNMJIS4129

(44)

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Statement of Profit and Loss of Students Fund Account for the year ended 31st March 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Income	11	46,75,667.96	47,96,427.00
II	Other Income	12	29,93,550.00	26,62,628.00
III	**Total Income (I+II)**		**76,69,217.96**	**74,59,055.00**
IV	**Expenses:**			
(a)	Cost of Goods sold		-	-
(b)	Donations/ Contributions Paid		-	-
(c)	Employee benefits expense		-	-
(d)	Finance costs		-	-
(e)	Depreciation and amortization expense	13	19,66,532.56	6,27,501.99
(f)	Other expenses	14	4,89,677.04	23,39,354.00
	Total expenses		**24,56,209.60**	**29,66,855.99**
V	**Excess of Income Over Expendiures/(Excess of Expenditures Over Income) before exceptional and extraordinary items, and tax (III-IV)**		52,13,008.36	44,92,199.01
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	**Excess of Income Over Expendiures/(Excess of Expenditures Over Income) before extraordinary items, and tax (V-VI)**		52,13,008.36	44,92,199.01
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	**Excess of Income Over Expendiures/(Excess of Expenditures Over Income)**		**52,13,008.36**	**44,92,199.01**
X	Appropriations Transfers to fund		-	-
XI	Balance transferred to General Fund		52,13,008.36	44,92,199.01
			-	-
			52,13,008.36	**44,92,199.01**
	The accompanying notes are an integral part of the financial statements			

* whereever applicable

S. O. (Accounts) BURSAR PRINCIPAL Treasurer Chairman

In terms of our separate report of even date attached
FOR HARI & ASSOCIATES
CHARTERED ACCOUNTANTS, FR. NO.1852C

(SACHIN KUMAR JAIN)
PARTNER
M.No. 094187

HARI ASSOCIATES DELHI Chartered Accountants

BCAS UNIVERSITY OF DELHI

Place: Delhi
Dated: 31/05/2025

UDIN-25094187BMMJIS4129

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note 3

NPO FUNDS UNRESTRICTED

(Amount in Rs.)

Sr. No.	Name of Unrestricted Funds	Share of profit/ (loss) (%)	As at 1st April 2024 (Opening Balance)	Capital Introduced/contributed during the year	(Share of Profit / Loss for the year) Recurring Expenditure	As at 31st March 2025 (Closing Balance)
1	CLUB ACCOUNTS					
	Astronomy club		1,54,504.00	24,000.00	-	1,78,504.00
	Debate club		1,89,234.00	40,000.00	1,300.00	2,27,934.00
	Dramatics & Fine Arts Club		2,56,881.00	45,000.00	40,990.00	2,60,891.00
	Eco club		2,66,300.00	65,000.00	9,770.00	3,21,530.00
	Film club		2,39,410.00	21,400.00	-	2,60,810.00
	Literacy Club		1,79,033.00	30,900.00	5,470.00	2,04,463.00
	Music & Dance club		3,76,225.00	70,000.00	21,518.00	4,24,707.00
	Photography club		1,54,924.00	25,000.00	4,714.00	1,75,210.00
	Yoga club		1,92,810.00	40,000.00	-	2,32,810.00
	Total		20,09,321.00	3,61,300.00	83,762.00	22,86,859.00
2	FEES HEADS					
	Alumni fund		13,21,385.00	1,33,600.00	-	14,54,985.00
	BCAS Students Association Fee		9,04,558.00	2,00,400.00	1,88,830.00	9,16,128.00
	Development Fund		56,70,566.48	13,36,000.00	1,26,840.00	68,79,726.48
	General Ameneties Fund Fee		2,83,700.00	66,800.00		3,50,500.00
	Medical Fee/First Aid Fund Fee		5,04,050.00	66,800.00		5,70,850.00
	N.S.S. Fee		7,286.66	31,820.00	27,280.00	11,826.66
	Professional Development Fund Fee		1,41,340.00	66,800.00		2,08,140.00
	Student Aid Fund Fee		14,46,773.00	1,33,600.00		15,80,373.00
	Swachta Fund Fee		4,46,285.00	66,800.00		5,13,085.00
	Total		1,07,25,944.14	21,02,620.00	3,42,950.00	1,24,85,614.14
3	DEPARTMENTAL SOCIETIES ACCOUNT					
	Biomedical Sciences Society		1,52,256.00	2,75,000.00	1,46,863.00	2,80,393.00
	Botany society		1,31,802.00	1,53,900.00	66,340.00	2,19,362.00
	Chemistry society		56,721.00	1,31,400.00	81,127.50	1,06,993.50
	Computer Science society		97,253.08	2,83,700.00	1,33,928.00	2,47,025.08
	Electronic society		1,24,851.00	2,03,100.00	1,11,704.00	2,16,247.00
	Food Technology Society		1,01,241.00	2,67,400.00	1,65,136.00	2,03,505.00
	Instrumentation society		1,32,873.00	1,86,400.00	1,02,146.00	2,17,127.00
	Microbiology society		54,137.00	2,25,300.00	1,41,004.00	1,38,433.00
	Physics society		65,844.00	1,29,600.00	70,665.00	1,24,779.00
	Polymer Sc Society		63,940.00	1,99,900.00	99,881.00	1,63,959.00
	Zoology society		12,810.00	1,77,001.00	1,10,641.00	79,170.00
	Total		9,93,728.08	22,32,701.00	12,29,435.50	19,96,993.58
4	OTHER HEADS ACCOUNT					
	Surlus/Deficit (Profit during the year 2024-25)		-	-	52,13,008.36	52,13,008.36
	Capital Fund A/c		1,04,856.64	20,300.00	-	1,25,156.64
	Corpus Fund A/c		4,40,10,653.37	-	10,42,794.00	4,29,67,859.37
	Deduction from Sponsorship Money A/c		1,600.00	-		1,600.00
	Lapse Cautioin Money Fund A/c		19,65,190.00	2,50,000.00		22,15,190.00
	Overhead Charges A/c		1,13,488.00	1,51,245.40	2,250.00	2,62,483.40
	Prize Money Fund A/c		2,25,450.00	-	-	2,25,450.00
	Total		4,64,21,238.01	4,21,545.40	62,58,052.36	5,10,10,747.77
			6,01,50,231.23	51,18,166.40	79,14,199.86	6,77,80,214.49

Note 4

NPO FUNDS RESTRICTED

(Amount in Rs.)

Sr. No.	Name of restricted Funds	Share of profit/ (loss) (%)	As at 1st April 2024 (Opening Balance)	Capital Introduced/contributed during the year	(Share of Profit / Loss for the year)/Recurring Expenditure	As at 31st March 2025 (Closing Balance)
1						
2						
			-	-	-	

S. O. (Accounts) BURSAR PRINCIPAL Treasurer Chairman

BCAS UNIVERSITY OF DELHI

HARI & ASSOCIATES Chartered Accountants DELHI

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BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

5	Other current liabilities		31 March 2025	31 March 2024
(f)	GST TDS payable	(Annexure-D)	15,560.00	-
(g)	TDS payable	(Annexure-D)	7,787.00	2,618.00
(h)	Other payables	(Annexure-D)	1,73,01,732.00	1,32,88,557.00
	Total Other current liabilities		**1,73,25,079.00**	**1,32,91,175.00**

S. O. (Accounts) BURSAR PRINCIPAL Treasurer Chairman

BCAS UNIVERSITY OF DELHI

HARI & ASSOCIATES Chartered Accountants DELHI

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

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Notes forming part of the Financial Statements for the year ended 31st March, 2025

6 Property, Plant and Equipment and Intangible Assets (owned assets) (Students Fund Account)

(Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS							
	Freehold land	Plant and Equipment	Office equipment	Furniture & Fixtures	Library Books	Sports Items	Sports Ground Items	Music Items	Total
Gross Block									
At 1 April 2023	-	-	27,96,382.88	10,09,697.00	1,14,958.00	16,709.50	-	5,868.95	39,43,616.33
Additions	-	-	4,59,179.00	4,60,818.00	4,364.00			12,500.00	9,36,861.00
Deductions/Adjustments	-	-	-	-	-			-	-
At 1 April 2024	-	-	32,55,561.88	14,70,515.00	1,19,322.00	16,709.50	-	18,368.95	48,80,477.33
Additions	-	35,68,395.00	9,98,000.00	17,990.00	5,03,308.00	31,800.00	1,63,000.00	-	52,82,493.00
Deductions/Adjustments									-
At 31 March 2024	-	-	32,55,561.88	14,70,515.00	1,19,322.00	16,709.50	-	18,368.95	48,80,477.33
At 31 March 2025		35,68,395.00	42,53,561.88	14,88,505.00	6,22,630.00	48,509.50	1,63,000.00	18,368.95	1,01,62,970.33
Depreciation/Adjustments									
At 1 April 2023	-	-	-	-	-	-	-	-	-
Additions (for Capital Account)	-	-	19,66,780.08	1,38,923.00	57,479.00	16,709.50	-	5,846.78	21,85,738.36
Additions (for Income & Expenditure Account)			3,74,666.20	2,19,396.55	30,921.49			2,517.75	6,27,501.99
Deductions/Adjustments	-	-	-	-	-	-	-	-	-
At 1 April 2024	-	-	23,41,446.28	3,58,319.55	88,400.49	16,709.50	-	8,364.53	28,13,240.35
Additions	-	7,93,649.80	5,07,639.49	3,35,774.09	2,67,114.77	15,900.00	44,450.00	2,004.41	19,66,532.56
Deductions/Adjustments	-	-	-	-	-	-	-	-	-
At 31 March 2024	-	-	23,41,446.28	3,58,319.55	88,400.49	16,709.50	-	8,364.53	28,13,240.35
At 31 March 2025		7,93,649.80	28,49,085.77	6,94,093.64	3,55,515.26	32,609.50	44,450.00	10,368.94	47,79,772.91
Net Block									
At 31 March 2024	-	-	9,14,115.60	11,12,195.45	30,921.51	-	-	10,004.42	20,67,236.98
At 31 March 2025	-	27,74,745.20	14,04,476.11	7,94,411.36	2,67,114.74	15,900.00	1,18,550.00	8,000.01	53,83,197.42

S. O. (Accounts) BURSAR PRINCIPAL Treasurer Chairman

In terms of our separate report of even date attached
FOR HARI & ASSOCIATES
CHARTERED ACCOUNTANTS, FR. NO.1852C

(SACHIN KUMAR JAIN)
PARTNER
M.No. 094187

31/5/25

HARI & ASSOCIATES Chartered Accountants DELHI

BCAS UNIVERSITY OF DELHI

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BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

			Long Term		Short Term	
7	Loans and advances		31-Mar-25	31-Mar-24	31-Mar-24	31-Mar-24
A	Advances paid to Staff and Telephone and Gas Company	(Annexure-E)	4,82,329.36	4,96,704.40	-	-
	Total		4,82,329.36	4,96,704.40	-	-
8	Receivables				31-Mar-25	31-Mar-24
	RECEIVABLE/PAYABLE FROM STAFF/VENDOR A/C (S.F.)	(Annexure-E)			9,098.00	8,760.00
	TDS RECEIVABLE FROM I. TAX DEPT. A/C (S. F.)	(Annexure-E)			753.00	753.00
	Total				9,851.00	9,513.00
9	Cash and Bank Balances				31-Mar-25	31-Mar-24
A	Cash and cash equivalents					
(a)	Saving Account					
	Union Bank of India (S. F.)	(Annexure-E)			6,38,75,347.75	5,83,81,062.85
(b)	Fixed Deposits	(Annexure-E)			2,80,706.00	2,68,408.00
(c)	Cheques, drafts on hand				-	-
(d)	Cash on hand				-	-
	Total Cash and bank balances				6,41,56,054	5,86,49,471
10	Other current assets				31-Mar-25	31-Mar-24
(a)	COLLEGE MAIN A/C (S. F.)	(Annexure-E)			1,50,38,442.96	1,21,89,359.00
(b)	Interest accrued but not due on deposits	(Annexure-E)			35,419.00	29,122.00
	Total				1,50,73,861.96	1,22,18,481.00

S. O. (Accounts) BURSAR PRINCIPAL Treasurer Chairman

HARI & ASSOCIATES * Chartered Accountants * DELHI

BCAS UNIVERSITY OF DELHI

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

			31 March 2025	31 March 2024
11	**Income**		**31 March 2025**	**31 March 2024**
(a)	Donation or Grants		-	-
(b)	Academic Fees Receipt	(Annexure-A)	46,75,667.96	47,96,427.00
(c)	Sale of Goods		-	-
	Total Income		**46,75,667.96**	**47,96,427.00**
12	**Other income**		**31 March 2025**	**31 March 2024**
(a)	Interest income	(Annexure-B)	16,49,617.00	15,12,931.00
(b)	Dividend income		-	-
(c)	Net gain on sale of investments		-	-
(d)	Other Students Fund Income	(Annexure-B)	13,43,933.00	11,49,697.00
	Total other income		**29,93,550.00**	**26,62,628.00**
13	**Depreciation and amortization expense**		**31 March 2025**	**31 March 2024**
(a)	on tangible assets (Refer note 6)	(Annexure-C)	19,66,532.56	6,27,501.99
	Total Depreciation and amortization expense		**19,66,532.56**	**6,27,501.99**
14	**Other Expenses**		**31 March 2025**	**31 March 2024**
(a)	Miscellaneous expenses (Contingency and Other Expenses)	(Annexure-C)	4,89,677.04	23,39,354.00
	Total		4,89,677.04	23,39,354.00

S. O. (Accounts) BURSAR PRINCIPAL Treasurer Chairman

BCAS UNIVERSITY OF DELHI

HARI & ASSOCIATES Chartered Accountants DELHI

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075

Annexure A : Academic Receipts	Amount (Rs)	Amount (Rs)
	Current year (2024-25)	Previous Year (2023-24)
Fees Recd. from Students		
Carrer Counseling Fee A/c	66,800.00	66,500.00
College Publication Fee A/c	1,24,691.00	1,07,472.00
Departmental Society Fee A/c	-	10,17,400.00
Digital Content Assistant Fee A/c	14,13,000.00	7,00,000.00
Establishment/Maintenance Fee A/c	48,468.00	1,33,000.00
Foreign Student Fee A/c	7,975.00	39,600.00
Function, Cultural Acticity etc. Fee A/c	5,70,958.00	7,74,544.00
Games & Sports Fee A/c	1,50,451.00	4,87,157.00
IT Development Fee A/c	4,00,800.00	2,60,700.00
IT Maintenance Fee A/c	2,67,200.00	2,66,000.00
Picnic/Excursion & Educational Trip Fee A/c	5,20,195.00	4,41,559.00
Practical Facilitation Fees A/c	6,48,797.96	89,680.00
Student Advisory Fee A/c	1,33,600.00	1,30,668.00
Student Social Activity Fee A/c	58,395.00	41,303.00
Training & Placement Cell Fee A/c	2,00,400.00	1,99,500.00
Women Development Cell Fee A/c	63,937.00	41,344.00
Total	**46,75,667.96**	**47,96,427.00**

Assistant S. O. (Accounts) Bursar Principal

BCAS UNIVERSITY OF DELHI

HARI & ASSOCIATES Chartered Accountants DELHI

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075

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Annexure B	**Amount (Rs.)**	**Amount (Rs.)**
	Current Year (2024-25)	**Previous Year (2023-24)**
Direct Income		
Misc. Library Development Fund A/c	13,585.00	7,305.00
IGNOU A/c	12,02,617.00	9,58,092.00
Transcription Fees A/c	18,300.00	24,300.00
Consultancy Services A/c	34,500.00	12,000.00
Total 'A'	**12,69,002.00**	**10,01,697.00**
Indirect Income		
Bank Interest A/c	16,49,617.00	15,12,931.00
Total 'B'	**16,49,617.00**	**15,12,931.00**
Other Income		
Anit Tobacco Cell A/c	10,000.00	20,000.00
Bhaskaracharya Cell A/c	10,000.00	20,000.00
Equal Opportunity Cell A/c	10,000.00	20,000.00
Foreign Language Course Reg. Fees A/c	-	3,150.00
Gandhian Study Circle Cell A/c	10,000.00	20,000.00
SC/ST Cell A/c	10,000.00	20,000.00
STC on Bioinformatics	3,402.00	-
STC on Fundamentals of Bhagavad Gita	-	2,250.00
STC on Path to Achieve SDG & MSE A/c	-	2,600.00
North East Cell A/c	10,000.00	20,000.00
Vivekanand Vichar Manch Cell A/c	10,000.00	20,000.00
Workshop/Seminar A/c	1,529.00	-
Total 'C'	**74,931.00**	**1,48,000.00**
TOTAL (A + B + C)	**29,93,550.00**	**26,62,628.00**

Assistant **S. O. (Accounts)** **Bursar** **Principal**

BCAS UNIVERSITY OF DELHI

HARI & ASSOCIATES Chartered Accountants DELHI

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075

Annexure C		
Contingency and Other Expenses	**Current Year (2024-25)**	**Previous Year (2023-24)**
	Amount (Rs.)	**Amount (Rs.)**
Indirect Expenses		
Audit Fees	87,700.00	3,000.00
Biomedical Waste Payment A/c	67,770.00	39,200.00
College Annual Report A/c	49,796.00	-
College Magazine Printing A/c	47,082.00	-
Depreciation A/c	19,66,532.56	6,27,501.99
Energy Audit & ISO Certification A/c	-	24,721.00
Equal Opportunity Cell A/c	-	27,256.00
Gender Sansitisation A/c	-	4,256.00
Green & Environment Audit A/c	-	24,987.00
Hindi Language Worksho A/c	8,306.00	
Interest on TDS A/c	63.00	-
Misc. Expenses A/c	14,377.04	
NAAC A/c	-	21,97,950.00
National Conference on RTACS A/c	1,12,336.00	
NCC Expenses A/c	44,958.00	
Printing A/c	57,289.00	
SC/ST Cell A/c	-	7,971.00
Vivekanand Vichar Manch A/c	-	2,217.00
Workshop/Seminar A/c	-	7,796.00
Total	**24,56,209.60**	**29,66,855.99**

Assistant **S. O. (Accounts)** **Bursar** **Principal**

BCAS UNIVERSITY OF DELHI

& ASSOCIATES DELHI Chartered Accountants

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Current Liabilities Details - Students Fund A/c (2024-2025)

ANNEXURE-D

S. No.	Head of Account	Opening Balance	Addition During the year	Total	Recurring Expenditure	Non-Recurring Expenditure	Closing Balance
1	Duties & Taxes						
	a). TDS 94C	518.00	34,438.00	34,956.00	29,969.00	-	4,987.00
	b). TDS 94J	2,100.00	14,120.00	16,220.00	13,420.00	-	2,800.00
	c). GST TDS (Laksh Computers)	-	15,560.00	15,560.00	-	-	15,560.00
	d). GST TDS (Photon Consumables & Marketing)	-	6,434.00	6,434.00	6,434.00	-	-
	Total	2,618.00	70,552.00	73,170.00	49,823.00	-	23,347.00
2	*BCAS ALUMNI ASSOCIATION A/C*	1,92,200.00	4,65,000.00	6,57,200.00	6,57,200.00	-	-
3	*CLUB FEES A/C*	-	4,00,800.00	4,00,800.00	4,00,800.00	-	-
4	*Deepika Wanganoo Memorial Interest A/c (S.F.)*	9,104.00	2,021.00	11,125.00	-	-	11,125.00
5	*HIV/AIDS AWARENESS ACTIVITY A/C (S. F.)*	-4.00	9,000.00	8,996.00	8,881.00	-	115.00
6	*N.C.C. FEES A/C*	168.00	608.00	776.00	559.00	-	217.00
7	*PAYABLE TO STUDENT / VENDOR A/C (S. F.)*	39,616.00	2,93,295.00	3,32,911.00	2,31,705.00	-	1,01,206.00
8	*REFUNDABLE COLLEGE SECURITY FEE A/C (2018-19)*	1,25,000.00	-	1,25,000.00	1,25,000.00	-	-
9	*REFUNDABLE COLLEGE SECURITY FEE A/C (2019-20)*	2,42,500.00	-	2,42,500.00	7,500.00	-	2,35,000.00
10	*REFUNDABLE COLLEGE SECURITY FEE A/C (2020-21)*	4,09,635.00	-	4,09,635.00	1,35,095.00	-	2,74,540.00
11	*REFUNDABLE COLLEGE SECURITY FEE A/C (2021-22)*	8,57,345.00	-	8,57,345.00	1,27,510.00	-	7,29,835.00
12	*REFUNDABLE COLLEGE SECURITY FEE (2022-23)*	25,57,950.00		25,57,950.00	17,895.00	-	25,40,055.00
13	*REFUNDABLE COLLEGE SECURITY FEE (2023-24)*	28,26,000.00		28,26,000.00	30,000.00	-	27,96,000.00
14	*REFUNDABLE COLLEGE SECURITY FEE (2024-25)*	-	30,90,000.00	30,90,000.00	30,000.00	-	30,60,000.00
15	*REFUNDABLE LIBRARY SECURITY FEE A/C (2018-19)*	1,25,000.00	-	1,25,000.00	1,25,000.00	-	-
16	*REFUNDABLE LIBRARY SECURITY FEE A/C (2019-20)*	2,42,500.00	-	2,42,500.00	7,500.00	-	2,35,000.00
17	*REFUNDABLE LIBRARY SECURITY FEE A/C (2020-21)*	6,52,500.00	-	6,52,500.00	1,62,500.00	-	4,90,000.00
18	*REFUNDABLE LIBRARY SECURITY FEE A/C (2021-22)*	13,10,000.00	-	13,10,000.00	2,05,000.00	-	11,05,000.00
19	*REFUNDABLE LIBRARY SECURITY FEE A/C (2022-23)*	16,87,000.00	-	16,87,000.00	12,000.00	-	16,75,000.00
20	*REFUNDABLE LIBRARY SECURITY FEE A/C (2023-24)*	18,84,000.00	-	18,84,000.00	60,000.00	-	18,24,000.00
21	*REFUNDABLE LIBRARY SECURITY FEE A/C (2024-25)*	-	20,60,000.00	20,60,000.00	20,000.00	-	20,40,000.00
	Grand Total	1,31,63,132.00	63,91,276.00	1,95,54,408.00	24,13,968.00	-	1,71,40,440.00

BCAS UNIVERSITY OF DELHI

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HAAS ASSOCIATES Chartered Accountants DELHI

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.
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Current Liabilities Details - Students Fund A/c (2024-2025)

ANNEXURE-D

S. No.	Head of Account	Opening Balance	Addition During the year	Total	Recurring Expenditure	Non-Recurring Expenditure	Closing Balance
	Total C. F.	1,31,63,132.00	63,91,276.00	1,95,54,408.00	24,13,968.00	-	1,71,40,440.00
22	*SH. SHYAM LAL & SMT. ANAR DEVI MEMORIA INTEREST A/C*	18,139.00	13,114.00	31,253.00	-	-	31,253.00
23	*Sourabh Grover Memorial Interest A/c (S.F.)*	21,787.00	3,460.00	25,247.00	-	-	25,247.00
24	*SUNDRY A/C (STUDENTS FUND)*	53,561.00	1,06,255.00	1,59,816.00	80,932.00	-	78,884.00
25	*UNIV. SEXUAL HARASSMENT A/C (S.F.)*	25,518.00	13,370.00	38,888.00	2,678.00	-	36,210.00
26	*WORLD UNIVERSITY SERVICES FEE A/C (S.F.)*	9,038.00	6,685.00	15,723.00	2,678.00	-	13,045.00
	Grand Total	1,32,91,175.00	65,34,160.00	1,98,25,335.00	25,00,256.00	-	1,73,25,079.00

Assistant S. O. (Accounts) Bursar Principal

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

CAUTION DEPOSIT ACCOUNT

Statement No. 1

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH,2025

RECEIPTS	AMOUNT (Rs.)		PAYMENTS	AMOUNT (Rs.)
Balance as on 1st April,2024	1,29,19,430.00		**Security Refund during the year 2024-25**	
Security Collect during the Year (2024-25)			Security Fees A/c (Lapsed)	-
Refundable College Security A/c	30,90,000.00		Refundable College Security A/c (2019-20)	7,500.00
Refundable Library Security A/c	20,60,000.00		Refundable Library Security A/c (2019-20)	7,500.00
			Refundable College Security A/c (2020-21)	1,35,095.00
			Refundable Library Security A/c (2020-21)	1,62,500.00
			Refundable College Security A/c (2021-22)	1,27,510.00
			Refundable Library Security A/c (2021-22)	2,05,000.00
			Refundable College Security A/c (2022-23)	17,895.00
			Refundable Library Security A/c (2022-23)	12,000.00
			Refundable College Security A/c (2023-24)	30,000.00
			Refundable Library Security A/c (2023-24)	60,000.00
			Refundable College Security A/c (2024-25)	30,000.00
			Refundable Library Security A/c (2024-25)	20,000.00
			Transferred to Unclaimed Caution Deposit A/c	2,50,000.00
			Total Refund	10,65,000.00
			Balance as on 31 st March,2025	1,70,04,430.00
Total	**1,80,69,430.00**		**Total**	**1,80,69,430.00**

UNCLAIM CAUTION DEPOSIT ACCOUNT

Statement No. 2

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH,2025

RECEIPTS	AMOUNT (Rs.)		PAYMENTS	AMOUNT (Rs.)
Balance as on 1st April,2024	1965190.00		Spent during the year 2024-25	0.00
Transferred from Caution Deposit Account	2,50,000.00		Balance as 31st March,2025	22,15,190.00
Total	**22,15,190.00**		**Total**	**22,15,190.00**

Assistant	**S. O. (Accounts)**	**Bursar**	**Principal**

B.C.A.S UNIVERSITY OF DELHI

HARI & ASSOCIATES CA DELHI Chartered Accountants

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075

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Receipt & Payament Account of N.S.S. Account for the year 2024-25

Previous Yr. 2023-2024	Receipts	Current Yr. 2024-2025	Previous Yr. 2023-2024	Payments	Current Yr. 2024-2025
5,166.66	Union Bank of India (Opening Balance)	7,286.66	500.00	Audit Fees	500.00
26,600.00	Fees recd. from students	26,740.00	26,460.00	University Fees	26,780.00
8840.00	NSS Fees Recovery	0.00	6,360.00	Honorarium Paid	-
-	Reimbursement from Delhi University (NSS Centre)	5,080.00	7,286.66	Union Bank of India (closing balance)	11,826.66
40,606.66	**Total**	**39,106.66**	**40,606.66**	**Total**	**39,106.66**

Balance Sheet of N.S.S. Account as on 31ST March 2025

Previous Yr. 2023-2024	Liabilities	Current Yr. 2024-2025	Previous Yr. 2023-2024	Assets	Current Yr. 2024-2025
7,286.66	N.S.S. A/c (unspent Balance)	11,826.66	7,286.66	Union Bank of India	11,826.66
7,286.66	**Total**	**11,826.66**	**7,286.66**	**Total**	**11,826.66**

Income & Expenditure Account of N.S.S. Account for the year 2024-25

Previous Yr. 2023-2024	Expenditure	Current Yr. 2024-2025	Previous Yr. 2023-2024	Income	Current Yr. 2024-2025
500.00	Audit Fees	500.00	26,600.00	Fees recd. from students	26,740.00
26,460.00	University Fees	26,780.00	-	Reimbursement from Delhi University (NSS Centre)	5,080.00
6,360.00	Honorarium Paid	-			
			8840.00	NSS Fees Recovery	0.00
7,286.66	Unspent Balance for the year (2024-25)	11,826.66	5,166.66	Unspent Balance for the year (2023-24)	7,286.66
40,606.66		**39,106.66**	**40,606.66**		**39,106.66**

S. O. (Accounts) | Bursar | Principal | Treasurer | Chairman

In terms of our separate report of even date attached
FOR HARI & ASSOCIATES
CHARTERED ACCOUNTANTS, FR. NO.1852C

(SACHIN KUMAR JAIN)
PARTNER
M.No. 094187

Place: Delhi
Dated: 31/05/2025

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

(UNIVERSITY OF DELHI)

SECTOR-2, DWARKA, NEW DELHI-110075.

Receipts and Payments (BCAS STUDENTS FUND ACCOUNT)

1-Apr-24 to 31-Mar-25

Receipts	BCAS STUDENTS FUND A/C 1-Apr-24 to 31-Mar-25	
Opening Balance		5,83,81,062.85
Bank Accounts		
UNION BANK OF INDIA A/C (STUDENT'S FUND)	*5,83,81,062.85*	
Capital Account		3,32,826.40
EARMARKED FUND A/C - OTHER HEADS A/C (S. F.)	*1,51,245.40*	
EARMARKED FUND A/C - CLUB A/C (S. F.)	*30,500.00*	
EARMARKED FUND A/C - FEES HEADS (S.F.)	*5,080.00*	
EARMARKED FUND A/C - SOCIETY HEAD (S. F.)	*1,46,001.00*	
Current Liabilities		1,25,435.00
HIV/AIDS AWARENESS ACTIVITIES A/C (S. F.)	*9,000.00*	
SOURABH GROVER MEMORIAL INTEREST A/C	*2,398.00*	
SUNDRY A/C (STUDENTS FUND)	*1,06,255.00*	
Duties & Taxes	*7,782.00*	
Current Assets		1,22,31,146.00
COLLEGE MAIN A/C (S. F.)	*1,21,89,359.00*	
DEPOSITS (ASSETS)	*37,451.00*	
INTEREST ACCRUED (S. F.)	*4,336.00*	
Direct Incomes		12,13,117.00
CONSULTANCY SERVICES A/C (S.F.)	*10,500.00*	
IGNOU A/C (S. F)	*12,02,617.00*	
Indirect Incomes		16,49,617.00
INTEREST A/C (S.F.)	*16,49,617.00*	
Total B. F.		**7,39,33,204.25**

Payments	BCAS STUDENTS FUND A/C 1-Apr-24 to 31-Mar-25	
Capital Account		9,82,821.00
EARMARKED FUND A/C - OTHER HEADS A/C (S. F.)	*27,644.00*	
EARMARKED FUND A/C - CLUB A/C (S. F.)	*72,162.00*	
EARMARKED FUND A/C - FEES HEADS (S.F.)	*1,92,972.00*	
EARMARKED FUND A/C - SOCIETY HEAD (S. F.)	*6,90,043.00*	
Current Liabilities		45,77,314.50
BCAS ALUMNI ASSOCIATION A/C	*6,57,200.00*	
HIV/AIDS AWARENESS ACTIVITIES A/C (S. F.)	*4,981.00*	
NCC FEES A/C (S.F.)	*559.00*	
PAYABLE TO STUDENT / VENDOR A/C (S. F.)	*2,31,705.00*	
REFUNDABLE COLLEGE SECURITY FEE A/C (2023-24)	*12,000.00*	
REFUNDABLE COLLEGE SECURITY FEE A/C (2022-23)	*17,895.00*	
REFUNDABLE LIBRARY SECURITY FEE A/C (2023-24)	*8,000.00*	
REFUNDABLE LIBRARY SECURITY FEE A/C (2022-23)	*12,000.00*	
SECURITY PAYABLE TO STUDENTS A/C (S. F.)	*34,380.00*	
SUNDRY A/C (STUDENTS FUND)	*80,932.00*	
UNIV. SEXUAL HARASSMENT A/C (S.F.)	*2,678.00*	
WORLD UNIVERSITY SERVICES FEE A/C (S.F.)	*2,678.00*	
Duties & Taxes	*59,874.00*	
Sundry Creditors	*34,52,432.50*	
Fixed Assets		
BIO-CHEMISTRY LAB. EQUIPMENT A/C (S.F.)	*1,08,000.00*	
BIOMEDICAL SCIENCES LAB. EQUIPMENT A/C (S.F)	*4,43,480.00*	
CANTEEN FURNITURE A/C (S.F.)	*17,990.00*	
CHEMISTRY LAB. EQUIPMENT A/C (S.F.)	*4,00,448.00*	
ECA EQUIPMENTS A/C (S.F.)	*1,50,000.00*	
ELECTRONICS LAB. EQUIPMENT A/C (S.F.)	*3,17,020.00*	
Total B. F.		**55,60,135.50**

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BCAS ★ UNIVERSITY OF DELHI ★

HARI & ASSOCIATES ★ Chartered Accountants ★ DELHI

Receipts and Payments (BCAS STUDENTS FUND ACCOUNT)

1-Apr-24 to 31-Mar-25

Receipts	BCAS STUDENTS FUND A/C 1-Apr-24 to 31-Mar-25		Payments	BCAS STUDENTS FUND A/C 1-Apr-24 to 31-Mar-25	
Total C. F.		7,39,33,204.25	Total C. F.		55,60,135.50
Other Expenses (S. F. A/c)		1,06,442.00	**Fixed Assets**		
WORKSHOP / SEMINAR A/C (S.F.)	*1,06,442.00*		*FOOD TECHNOLGOY LAB. EQUIPMENT A/C (S.F.)*	*1,08,000.00*	
			GAMES & SPORTS EQUIPMENTS A/C (S.F.)	*31800.00*	
			INSTRUMENTATOIN LAB. EQUIPMENT A/C (S.F.)	*410464.00*	
			LIBRARY BOOKS A/C (S.F.)	*503308.00*	
			MICROBIOLOGY LAB. EQUIPMENT A/C (S. F.)	*434385.00*	
			OVERHEAD EQUIPMENTS A/C (S.F.)	*80000.00*	
			PHYSICS LAB. EQUIPMENT A/C (S.F.)	*389729.00*	
			SPORTS EQUIPMENTS A/C (S.F.)	*163000.00*	
			ZOOLOGY LAB. EQUIPMENTS A/C (S.F.)	*407013.00*	39,64,637.00
			Current Assets		44,185.00
			DEPOSITS (ASSETS)	*44,185.00*	
			Direct Incomes		4,25,735.00
			ACADEMIC RECEIPTS A/C (S. F.)	*4,25,735.00*	
			OTHER EXPENSES (S. F. A/C)		1,69,606.00
			BIOMEDICAL WASTE PAYMENT A/C (S. F.)	*570.00*	
			HINDI LANGUAGE WORKSHOP A/C (S. F.)	*4,306.00*	
			INTEREST ON TDS A/C (S.F.)	*63.00*	
			NATIONAL CONFERENCE ON RTACS A/C (S. F.)	*34,936.00*	
			STC ON BIOINFORMATICS A/C (S.F.)	*51,598.00*	
			WORKSHOP / SEMINAR A/C (S.F.)	*78,133.00*	
Total B. F.		**7,40,39,646.25**	**Total B. F.**		**1,01,64,298.50**

Contd......p/3

BCAS UNIVERSITY OF DELHI

HARI & ASSOCIATES Chartered Accountants DELHI

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Receipts and Payments (BCAS STUDENTS FUND ACCOUNT)

1-Apr-24 to 31-Mar-25

Receipts	BCAS STUDENTS FUND A/C 1-Apr-24 to 31-Mar-25		Payments	BCAS STUDENTS FUND A/C 1-Apr-24 to 31-Mar-25	
Total C. F.		7,40,39,646.25	Total C. F.		1,01,64,298.50
			Closing Balance		6,38,75,347.75
			Bank Accounts		
			UNION BANK OF INDIA A/C (STUDENT'S FUND)	*6,38,75,347.75*	
Total		7,40,39,646.25	Total		7,40,39,646.25

S. O. (Accounts) BURSAR PRINCIPAL

In terms of our separate report of even date attached
FOR HARI & ASSOCIATES
CHARTERED ACCOUNTANTS, FR. NO.1852C

(SACHIN KUMAR JAIN)
PARTNER
M.No. 094187

Place: Delhi
Dated: 31/05/2025

HARI & ASSOCIATES Chartered Accountants DELHI

BCAS UNIVERSITY OF DELHI

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Balance Sheet of Provident Fund and New Pension Scheme Accounts as at 31st March,2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	**SOURCES OF FUNDS**			
1	**NPO FUNDS**			
(a)	UNRESTRICTED FUNDS	3	1,63,923.91	1,69,868.91
(b)	RESTRICTED FUNDS	4	-	-
			1,63,923.91	1,69,868.91
2	**Non-current liabilities**			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
			-	-
3	**Current liabilities**			
(a)	Short-term borrowings		-	-
(b)	Other current liabilities	5	18,93,84,078.00	17,46,38,975.00
(c)	Short-term provisions		-	-
			18,93,84,078.00	17,46,38,975.00
	Total		**18,95,48,001.91**	**17,48,08,843.91**
II	**ASSETS**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment		-	-
(b)	Long Term Investments		-	-
(c)	Long Term Loans and Advances	7	-	-
(d)	Other Long Term Assets		-	-
			-	-
2	**Current assets**			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Receivables	8	60,000.00	1,09,467.00
(d)	Cash and bank balances	9	17,66,75,231.91	15,69,95,587.91
(e)	Short Term Loans and Advances			
(f)	Other current assets	10	1,28,12,770.00	1,77,03,789.00
			18,95,48,001.91	17,48,08,843.91
	Total		**18,95,48,001.91**	**17,48,08,843.91**
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

S. O. (Accounts) BURSAR PRINCIPAL Treasurer Chairman

In terms of our separate report of even date attached
FOR HARI & ASSOCIATES
CHARTERED ACCOUNTANTS FR. NO.1852C

(SACHIN KUMAR JAIN)
PARTNER
M.No.094187
Dt. 31/5/2025
UDIN - 25094187BMMJIS4129

HARI & ASSOCIATES Chartered Accountants DELHI

BCAS UNIVERSITY OF DELHI

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BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Statement of Profit and Loss of Provident Fund & New Pension Scheme Account for the year ended 31st March 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Income	11	-	-
	Donations and Grants			
	Fees from Rendering of Services			
	Sale of Goods			
II	Other Income	12	1,07,87,710	-
III	**Total Income (I+II)**		1,07,87,710	-
IV	**Expenses:**			
(a)	Cost of Goods sold			
(b)	Donations/ Contributions Paid		-	-
(c)	Employee benefits expense		-	-
(d)	Finance costs		-	-
(e)	Depreciation and amortization expense		-	-
(f)	Other expenses	13	1,07,87,710	-
	Total expenses		**1,07,87,710**	-
V	**Excess of Income Over Expendiures/(Excess of Expenditures Over Income) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)**		-	-
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	**Excess of Income Over Expendiures/(Excess of Expenditures Over Income) before extraordinary items, partners' remuneration and tax (V-VI)**		-	-
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	**Excess of Income Over Expendiures/(Excess of Expenditures Over Income)**		-	-
X	Appropriations Transfers to fund			
XI	Balance transferred to General Fund			
			-	-
	The accompanying notes are an integral part of the financial statements			

* whereever applicable

S. O. (Accounts) BURSAR PRINCIPAL Treasurer Chairman

In terms of our separate report of even date attached
FOR HARI & ASSOCIATES
CHARTERED ACCOUNTANTS, FR. NO.1852C

(SACHIN KUMAR JAIN)
PARTNER
M.No. 094187

HARI & ASSOCIATES Chartered Accountants DELHI

BCAS UNIVERSITY OF DELHI

Place: Delhi
Dated: 31/05/2025
UDIN-25094187BMMJIS4129

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note 3

NPO FUNDS UNRESTRICTED

(Amount in Rs.)

Sr. No.	Name of Unrestricted Funds	Share of profit/ (loss) (%)	As at 1st April 2024 (Opening Balance)	Capital Introduced/contributed during the year	(Share of Profit / Loss for the year)/Recurring Expenditure	As at 31st March 2025 (Closing Balance)
1	Reserve Fund A/c (NPS)		1,41,596.20	12,590.00	0	1,54,186.20
2	Reserve Fund A/c (PF)		28,272.71	-	18,535.00	9,737.71
			1,69,868.91	12,590.00	18,535	1,63,923.91
Previous Year (PY)			-	-	-	-

Note 4

NPO FUNDS RESTRICTED

(Amount in Rs.)

Sr. No.	Name of restricted Funds	Share of profit/ (loss) (%)	As at 1st April 2024 (Opening Balance)	Capital Introduced/contributed during the year	(Share of Profit / Loss for the year)/Recurring Expenditure	As at 31st March 2025 (Closing Balance)
1						
2						
3						
			-	-	-	-
Previous Year (PY)			-	-	-	-

S. O. (Accounts) BURSAR PRINCIPAL Treasurer Chairman

HARI & ASSOCIATES DELHI Chartered Accountants

BCAS UNIVERSITY OF DELHI

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

5	Other current liabilities	31 March 2025	31 March 2024
(a)	Other payables (specify nature) (Annexure - F)	18,93,84,078.00	17,46,38,975.00
	Total Other current liabilities	**18,93,84,078.00**	**17,46,38,975.00**

S. O. (Accounts) BURSAR PRINCIPAL Treasurer Chairman

BCAS UNIVERSITY OF DELHI

HARI & ASSOCIATES DELHI Chartered Accountants

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BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

		Long Term		Short Term	
7	Loans and advances	31-Mar-25	31-Mar-24	31-Mar-25	31-Mar-24
A	Advance paid to Staff.	-	-	-	-

8	Receivables	31-Mar-25	31-Mar-24
(a)	RECEIVABLE FORM COLLEGE A/C (P.F.) (Annexure- 4)	60,000.00	1,09,467.00
	Total	60,000.00	1,09,467.00

9	Cash and Bank Balances	31-Mar-25	31-Mar-24
A	Cash and cash equivalents		
	Saving Accounts		-
(a)	Union Bank of India (PF)	58,57,263.11	3,42,275.11
(b)	Union Bank of India (NPS) "	1,53,204.80	1,41,595.80
(c)	Fixed Deposits	17,06,64,764.00	15,65,11,717.00
(d)	Cheques, drafts on hand	-	-
(e)	Cash on hand	-	-
	Total Cash and bank balances	17,66,75,231.91	15,69,95,587.91

10	Other current assets	31-Mar-25	31-Mar-24
(a)	NEW PENSION SCHEME A/C (NPS)	981.00	-
(b)	Interest accrued on Fixed Deposits "	1,28,11,789.00	1,77,03,789.00
	Total	1,28,12,770.00	1,77,03,789.00

S. O. (Accounts) BURSAR PRINCIPAL Treasurer Chairman

BCAS UNIVERSITY OF DELHI

HARI & ASSOCIATES Chartered Accountants DELHI

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BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

11	**Income**	**31 March 2025**	**31 March 2024**
(a)	Donation or Grants	-	-
	Total Income	-	-
12	**Other income**	**31 March 2025**	**31 March 2024**
(a)	Interest income		
	FD Interest (Provident Fund)	1,07,19,336.00	-
	Bank Interest A/c (Provident Fund)	55,784.00	-
	Bank interest Ac (New Pension Scheme)	12,590.00	-
	Total other income	**1,07,87,710.00**	-
13	**Other Expenses**	**31 March 2025**	**31 March 2024**
(a)	Transfer to Provident Fund Account	1,07,75,120.00	-
(b)	Transfer to New Pension Scheme Reserve Fund Account	12,590.00	-
	Total	1,07,87,710.00	-

S. O. (Accounts) BURSAR PRINCIPAL Treasurer Chairman

HARI & ASSOCIATES * DELHI * Chartered Accountants

BCAS * UNIVERSITY OF DELHI *

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Current Liabilities Details - Provident Fund Account (2024-2025)

ANNEXURE-F

S. No.	Head of Account	Opening Balance	Addition During the year	Total	Recurring Expenditure	Non-Recurring Expenditure	Closing Balance
1	*PROVIDENT FUND SUBSCRIPTION A/C (P.F.)*	**17,46,38,975.00**	2,64,97,833.00	***20,11,36,808.00***	1,17,52,730.00	-	***18,93,84,078.00***
	Grand Total	**17,46,38,975.00**	**2,64,97,833.00**	**20,11,36,808.00**	**1,17,52,730.00**	**-**	**18,93,84,078.00**

Assistant **S. O. (Accounts)** **Bursar** **Principal**

BCAS * UNIVERSITY OF DELHI *

HARI & ASSOCIATES * Chartered Accountants * DELHI

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Current Assets, Loan & Advances Details - Provident Fund & New Pension Scheme (2024-2025)

ANNEXURE-G

S. No.	Head of Account	Opening Balance	Received During the year	Total	Paid During the year	Closing Balance
1	**Bank Accounts**					
	Union Bank of India (PF)	**3,42,275.11**	3,81,58,452.00	***-3,78,16,176.89***	*4,36,73,440.00*	***58,57,263.11***
	Union Bank of India (NPS)	**1,41,595.80**	1,37,53,798.00	***-1,36,12,202.20***	*1,37,65,407.00*	***1,53,204.80***
2	**Deposits (Asset)**	**15,65,11,717.00**	9,66,77,399.00	***5,98,34,318.00***	*11,08,30,446.00*	***17,06,64,764.00***
	Total	**15,69,95,587.91**	14,85,89,649.00	***84,05,938.91***	*16,82,69,293.00*	***17,66,75,231.91***
	Receivables					
3	*RECEIVABLE FORM COLLEGE A/C (P.F.)*	**1,09,467.00**	1,09,467.00	-	*60,000.00*	***60,000.00***
	Total	**1,09,467.00**	**1,09,467.00**	-	**60,000.00**	**60,000.00**
4	*NEW PENSION SCHEME A/C (NPS)*	-	1,37,52,817.00	***-1,37,52,817.00***	*1,37,53,798.00*	***981.00***
5	*INTEREST ACCRUED A/C (P. F.)*	**1,77,03,789.00**	1,13,93,053.00	***63,10,736.00***	*65,01,053.00*	***1,28,11,789.00***
	Total	**1,77,03,789.00**	**2,51,45,870.00**	**-74,42,081.00**	**2,02,54,851.00**	**1,28,12,770.00**
	Grand Total	***17,48,08,843.91***	***17,38,44,986.00***	***9,63,857.91***	***18,85,84,144.00***	***18,95,48,001.91***

[Opening Balance changed due to reclassication of heads, Last year opening was Rs.17,46,99,376.91 + 109467 as internal adjustment = Rs.17,48,08,843.91]

Assistant **S. O. (Accounts)** **Bursar** **Principal**

HARI & ASSOCIATES * Chartered Accountants * DELHI

BCAS * UNIVERSITY OF DELHI *

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Receipts and Payments (Provident Fund & New Pension Scheme)

1-Apr-24 to 31-Mar-25

Receipts	BCAS PROVIDENT FUND & NEW PENSION SCHEME A/C 1-Apr-24 to 31-Mar-25		Payments	BCAS PROVIDENT FUND & NEW PENSION SCHEME A/C 1-Apr-24 to 31-Mar-25	
Opening Balance			**Current Liabilities**	-	
Union Bank of India (PF)	*3,42,275.11*		*PROVIDENT FUND SUBSCTIPTION A/C (P.F.)*	*1,17,52,730.00*	**1,17,52,730.00**
Union Bank of India (NPS)	*1,41,595.80*	***4,83,870.91***			
Capital Account			**Current Assets**		
RESERVE FUND A/C (NPS)	*12,590.00*	**12,590.00**	*NEW PENSION SCHEME A/C (NPS)*	*1,37,53,798.00*	
			Deposits (Asset)	*2,64,05,722.00*	**4,01,59,520.00**
Current Liabilities					
PROVIDENT FUND SUBSCTIPTION A/C (P.F.)	*1,56,44,178.00*	**1,56,44,178.00**	**Closing Balance**		
Current Assets			*Union Bank of India (PF)*	*58,57,263.11*	
INTEREST ACCRUED A/C (P. F.)	*22,18,753.00*		*Union Bank of India (NPS)*	*1,53,204.80*	**60,10,467.91**
NEW PENSION SCHEME A/C (NPS)	*1,37,52,817.00*				
RECEIVABLE FROM COLLEGE A/C (P.F.)	*1,09,467.00*				
Deposits (Asset)	*2,48,50,982.00*	**4,09,32,019.00**			
Indirect Incomes					
INTEREST A/C (P.F.)	*8,50,060.00*	**8,50,060.00**			
Total		**5,79,22,717.91**	**Total**		**5,79,22,717.91**

S. O. (Accounts) BURSAR PRINCIPAL

In terms of our separate report of even date attached
FOR HARI & ASSOCIATES
CHARTERED ACCOUNTANTS, FR. NO.1852C

(SACHIN KUMAR JAIN)
PARTNER
M.No. 094187

Place: Delhi
Dated: 31/05/2025