

2023-24

ROHIT A KUMAR AND ASSOCIATES

CHARTERED ACCOUNTANTS

103/2, STREET NO-2, NANGLOI, DELHI-110041

INDEPENDENT AUDITOR'S REPORT

To BHASKARAHARYA COLLEGE OF APPLIED SCIENCES, SECTOR-2, DWARKA, DELHI-110075.

Opinion

We have audited the Consolidated/ Standalone financial statements of BHASKARAHARYA COLLEGE OF APPLIED SCIENCES, which comprise the balance sheet at March 31st 2024, and the income and expenditure and receipts and payment account for the year ending as on 31st March, 2024, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2024 in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in and we have fulfilled our other ethical responsibilities in with these requirements.

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For Rohit A Kumar and Associates
Chartered Accountants
FRN-030352N

CA ROHIT KUMAR

M.No-540677

Date: 16/07/24



भारकराचार्य कॉलेज ऑफ एप्लाइड साइंसेज
(दिल्ली विश्वविद्यालय)
BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)



Accredited by NAAC with Grade 'A++'
STAR College Status by DBT, Govt. of India IGNOU - LSC 38042
NIRF Rank – '22' (College Category 2023)

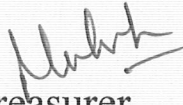
Ref. No. :

Date. :

C E R T I F I C A T E

Certified that the College has fulfilled all the
conditions of the Grant for the year 2023-2024.


Principal (Offg.)


Treasurer
Governing Body


Chairman
Governing Body

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES : DELHI

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2024.

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 cost of acquisition inclusive of duties and taxes thereon or WDV as the case may be
- 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 2023-24 @ 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. Mukesh Mehlawat)
Hony. Treasurer, G.B.

(Prof. Radhey Shyam Sharma)
Hony. Chairman, G.B.

For ROHIT A KUMAR & ASSOCIATES
Chartered Accountant,
FRN:030352N

CA Rohit Kumar
Prop.
M. NO.540677
Place: Delhi
Dated: 16/8/24



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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.

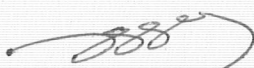
4. Corresponding figures for the previous year have been regrouped / rearranged, wherever necessary.


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

 
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Bursar


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(Prof. Radhey Shyam Sharma)
Hony. Chairman, G.B.

For ROHIT A KUMAR & ASSOCIATES
Chartered Accountant,
FRN:030352N


CA Rohit Kumar
Prop.
M. NO.540677
Place: Delhi
Dated: 16/8/24



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES : DELHI

CERTIFICATE

In connection with the final accounts for *Bhaskaracharya College of Applied Sciences* for the year 2023-24 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 91, whereas the total students were 1346 till the year 2023-2024.
- 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.



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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 2023-24.
- v) That the telephone expenses as charged in the accounts are in respect of the two telephones (two for the Office).

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Page-3INCOME

- 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. Mukesh Mehlawat)
Hony. Treasurer, G.B.

(Prof. Radhey Shyam Sharma)
Hony. Chairman, G.B.

For ROHIT A KUMAR & ASSOCIATES
Chartered Accountant,
FRN:030352N

CA Rohit Kumar
Prop.
M. NO.540677

Place: Delhi
Dated: 16/8/24



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

- Investments against Fund are classified as earmarked investments or Fixed Deposits as the case may be.
- Investments are shown at the principal value as increased by the interest accrued thereon.
- 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.

- Corresponding figures for the previous year have been regrouped / rearranged, wherever necessary.
- Interest on Provident Fund has been considered @ 5.65% for the year 2023-24.

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

(Prof. Sidhharth Sirohi)
Bursar

(Prof. Avneesh Mittal)
Principal (Offg.)

(Prof. Mukesh Mehlawat)
Hony. Treasurer, G.B.

(Prof. Radhey Shyam Sharma)
Hony. Chairman, G.B.

For ROHIT A KUMAR & ASSOCIATES
Chartered Accountant,
FRN:030352N

CA Rohit Kumar
Prop.
M. NO.540677
Place: Delhi
Dated: 16/8/24



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

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

- Investments against specific Funds are classified as earmarked investments Fixed Deposits as the case may be.
- Investments are shown at the principal value only.

4. Fixed Assets

- Fixed assets are stated at cost of acquisition inclusive of duties and taxes thereon or WDV as the case may be.
- 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 2023-24 @ 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.

- 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. Mukesh Mehlawat)
Hony. Treasurer, G.B.

(Prof. Radhey Shyam Sharma)
Hony. Chairman, G.B.

For ROHIT A KUMAR & ASSOCIATES
Chartered Accountant,
FRN:030352N

CA Rohit Kumar
Prop.

M. NO.540677

Place: Delhi

Dated: 16/8/24



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

Balance Sheet (Consolidated)

1-Apr-2023 to 31-Mar-2024

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES as at 31-Mar-2023	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES as at 31-Mar-2024	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES as at 31-Mar-2023	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES as at 31-Mar-2024
Capital Account		Fixed Assets	
College	1,13,68,456.15	College	71,22,743.39
(Annexure-1 Attached)		(Annexure-3 Attached)	
Students Fund	5,08,55,446.58	Students Fund	20,67,236.98
(Annexure-1 Attached)		(Annexure-3 Attached)	
Provident Fund & New Pension Scheme	1,45,595.91	Current Assets	
(Annexure-1 Attached)		College	5,14,44,604.62
Loans (Liability)		(Annexure-4 Attached)	
Current Liabilities		Students Fund	5,91,84,814.25
College	25,05,099.96	(Annexure-4 Attached)	
(Annexure-2 Attached)		Provident Fund & New Pension Scheme	17,46,99,376.91
Students Fund	1,04,51,866.00	(Annexure-4 Attached)	
(Annexure-2 Attached)			
Provident Fund & New Pension Scheme	15,36,34,459.00		
(Annexure-2 Attached)			
Current Year Unspent Balance	1,71,12,126.63		
		Total	29,45,18,776.15
Total	25,81,67,361.24	Total	29,45,18,776.15

S. O. (Accounts)

Bursar

Principal

Treasurer

Chairman

In terms of our separate report of even date attached
FOR ROHIT A KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS (F. R. NO.030352N)

(ROHIT KUMAR)
PARTNER
M.No.540677

Place: Delhi
Dated: 16/8/24



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

Income & Expenditure (Consolidated)

1-Apr-2023 to 31-Mar-2024

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES	Particulars	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES	Particulars	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
1-Apr-2022 to 31-Mar-2023		1-Apr-2023 to 31-Mar-2024	1-Apr-2022 to 31-Mar-2023		1-Apr-2023 to 31-Mar-2024
22,75,74,824.00	<u>Direct Expenses</u> (Annexure Attached - College & Students Fund)	22,68,56,521.00	33,35,47,114.62	<u>Direct Incomes</u> (Annexure Attached - College & Students Fund)	35,52,65,708.57
10,59,72,290.62	<u>Gross Income c/o</u>	12,84,09,187.57	33,35,47,114.62	<u>Gross Profit b/f</u>	35,52,65,708.57
33,35,47,114.62		35,52,65,708.57	10,59,72,290.62		12,84,09,187.57
9,12,49,634.05	<u>Indirect Expenses</u> (Annexure Attached - College & Students Fund)	9,44,48,382.66	23,97,606.06	<u>Indirect Incomes</u> (Annexure Attached - College & Students Fund)	29,26,360.00
1,71,20,262.63	<u>Net Unspent Balance</u>	3,68,87,164.91			
10,83,69,896.68	Total	13,13,35,547.57	10,83,69,896.68	Total	13,13,35,547.57

S. O. (Accounts)

BURSAR

PRINCIPAL

Chairman

Treasurer

In terms of our separate report of even date attached

FOR ROHIT A KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS (F. R. NO.030352N)

(ROHIT KUMAR)

PARTNER

M.No.540677

Place: Delhi

Dated: 16/2/24



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

(UNIVERSITY OF DELHI)

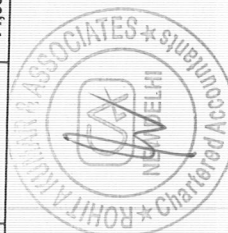
SECTOR-2, DWARKA, NEW DELHI-110075.

Receipts and Payments (Consolidated)

1-Apr-23 to 31-Mar-24

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES (UNIVERSITY OF DELHI) SECTOR-2, DWARKA, NEW DELHI-110075. Receipts and Payments (Consolidated) 1-Apr-23 to 31-Mar-24		BHASKARACHARYA COLLEGE OF APPLIED SCIENCES (UNIVERSITY OF DELHI) SECTOR-2, DWARKA, NEW DELHI-110075. Receipts and Payments (Consolidated) 1-Apr-23 to 31-Mar-24		BHASKARACHARYA COLLEGE OF APPLIED SCIENCES (UNIVERSITY OF DELHI) SECTOR-2, DWARKA, NEW DELHI-110075. Receipts and Payments (Consolidated) 1-Apr-23 to 31-Mar-24	
Receipts	1-Apr-23 to 31-Mar-24	Payments	1-Apr-23 to 31-Mar-24	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES (UNIVERSITY OF DELHI) SECTOR-2, DWARKA, NEW DELHI-110075. Receipts and Payments (Consolidated) 1-Apr-23 to 31-Mar-24	
Opening Balance		Capital Account		31,89,475.02	
Bank Accounts		IKS PROJECT A/C (PROF. SIDHARTH SIROHI)		3,57,070.00	
Capital Account		NUTRIGARDEN PROJECT A/C (DR. ERAM S. RAO)		1,11,741.00	
RESERVE FUND A/C (NPS)	6,87,81,885.47	SERB PROJECT-2 (DR. UMA DHAWAN)		6,78,687.26	
SERB PROJECT-2 (DR. UMA DHAWAN)	9,469.00	SERB PROJECT A/C (PROF. ERAM S. RAO)		2,89,034.76	
SERB PROJECT A/C (PROF. ERAM S. RAO)	38,528.00	EARMARKED FUND A/C - CLUB A/C (S. F.)		1,37,849.00	
EARMARKED FUND A/C - CLUB A/C (S. F.)	5,00,000.00	EARMARKED FUND A/C (COLLEGE)		10,50,619.00	
EARMARKED FUND A/C (COLLEGE)	20,000.00	EARMARKED FUND A/C (S.F.)		3,68,271.00	
EARMARKED FUND A/C (S.F.)	9,46,575.00	EARMARKED FUND A/C - SOCIETY HEAD (S. F.)		1,96,203.00	
EARMARKED FUND A/C - SOCIETY HEAD (S. F.)	47,074.00			6,17,74,532.00	
Current Liabilities	1,37,300.00	Current Liabilities			
DELHI UNIVERSITY EXAMINATION FEES A/C	21,300.00	AISHE A/C		8,000.00	
D.U.C.K.U. FEE A/C	80.00	BCAS ALUMNI ASSOCIATION A/C		3,62,700.00	
FELLOWSHIP A/C	11,06,800.00	DAILY WAGES PAYMENT PAYABLE A/C		1,35,258.00	
GROUP INSURANCE SCHEME A/C (NT)	3,200.00	DELHI UNIVERSITY EXAMINATION FEES A/C		600.00	
GROUP INSURANCE SCHEME A/C (T)	44,800.00	D.U.C.K.U. FEE A/C		19,870.00	
HEALTH CENTRE CONTRIBUTION A/C (TEACHING)	31,000.00	D.U.C.L.E.A. UNION FEE A/C		760.00	
HEALTH CENTRE CONTRIBUTION (NON-TEACHING)	5,200.00	FELLOWSHIP A/C		2,565.00	
NEW PENSION SCHEME A/C (NPS)	1,85,91,817.00	GROUP INSURANCE SCHEME A/C (NT)		9,73,450.00	
PAYABLE TO STUDENT / VENDOR A/C (S. F.)	15,500.00	GROUP INSURANCE SCHEME A/C (T)		1,27,200.00	
PRACTICAL REMUNERATION A/C	5,517.00	HEALTH CENTRE CONTRIBUTION A/C (TEACHING)		4,03,200.00	
PROVIDENT FUND A/C (COLLEGE)	10,82,692.00	HEALTH CENTRE CONTRIBUTION (NON-TEACHING)		6,71,300.00	
PROVIDENT FUND SUBSCRIPTION A/C (P.F.)	1,48,71,521.00	L.I.C. PREMIUM A/C (NON-TEACHING)		2,52,550.00	
SCHOLARSHIP A/C	25,730.00	L.I.C. PREMIUM A/C (TEACHING)		24,78,817.00	
STAFF ASSOCIATION A/C (NON-TEACHING)	800.00	MISC. DEPOSIT A/C (N.P.S)		12,66,257.00	
STAFF ASSOCIATION A/C (TEACHING)	1,200.00	NCC FEES A/C (S.F.)		100.00	
STUDENTS FUND A/C (COLLEGE)	1,47,846.00	NEW PENSION SCHEME A/C (COLLEGE)		504.00	
SUNDRY A/C (COLLEGE)	38,97,261.00	NEW PENSION SCHEME A/C (NPS)		1,85,91,817.00	
SUNDRY A/C (SERB)	49,072.41	PAYABLE TO STAFF/NOMINEE A/C		1,86,11,956.00	
SUNDRY A/C (STUDENTS FUND)	1,20,807.00	PAYABLE TO STUDENT / VENDOR A/C (S. F.)		55,558.00	
UNIV. TEACHERS WELFARE FUND A/C	1,600.00	PROVIDENT FUND A/C (COLLEGE)		1,27,235.00	
Duties & Taxes	11,986.00	PROVIDENT FUND SUBSCRIPTION A/C (P.F.)		1,46,41,505.00	
Current Assets		REFUNDABLE COLLEGE SECURITY A/C (S.F.)		29,40,000.00	
BCAS EXAMINATION CONTINGENCY A/C	41,87,603.20	REFUNDABLE COLLEGE SECURITY A/C (S.F.)		5,000.00	
COLLEGE MAIN A/C (S. F.)	55,34,842.10	REFUNDABLE COLLEGE SECURITY FEE A/C (2018-19)		5,000.00	
COLLEGE MAIN A/C (S. F.)	2,03,55,200.00	REFUNDABLE COLLEGE SECURITY FEE A/C (2019-20)		88,910.00	
		REFUNDABLE COLLEGE SECURITY FEE A/C (2020-21)		4,420.00	
Total B. F.	14,05,94,204.18	Total B. F.		6,49,64,007.02	

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Receipts and Payments (Consolidated)
1-Apr-23 to 31-Mar-24

Receipts		BHASKARACHARYA COLLEGE OF		BHASKARACHARYA COLLEGE OF	
		1-Apr-23 to 31-Mar-24	Payments	1-Apr-23 to 31-Mar-24	
Total C. F.		14,05,94,204.18	Total C. F.	17,165.00	6,49,64,007.02
Current Assets		96,58,975.00	Current Liabilities	93,615.00	27,63,06,744.41
EWIS SUPPORT UNIVERSITY FUND A/C	12,100.00		REFUNDABLE COLLEGE SECURITY FEE A/C (2021-22)		
FEE RECEIVABLE FROM DELHI UNIV. A/C	17,42,260.00		REFUNDABLE COLLEGE SECURITY FEE A/C (2022-23)		
HIVAIDS AWARENESS ACTIVITIES A/C (S. F.)	9,000.00		REFUNDABLE LIBRARY SECURITY FEE A/C (2018-19)	5,000.00	
ICSSR A/C	932.00		REFUNDABLE LIBRARY SECURITY FEE A/C (2019-20)	1,10,000.00	
ICSSR RECEIVABLE A/C	1,100.00		REFUNDABLE LIBRARY SECURITY FEE A/C (2020-21)	90,440.00	
IKS RESEARCH PROJECT A/C (PROF. ERAM S RAO) (S. F.)	65,399.00		REFUNDABLE LIBRARY SECURITY FEE A/C (2021-22)	20,000.00	
INTEREST RECEIVABLE A/C	8,460.00		REFUNDABLE LIBRARY SECURITY FEE A/C (2022-23)	86,000.00	
RECEIVABLE FROM COLLEGE A/C (P. F.)	12,287.00		REFUNDABLE LIBRARY SECURITY FEE A/C (S.F.)	5,000.00	
RECEIVABLE FROM COLLEGE TO STAR COLLEGE SCHEME	10,500.00		SALARY/PENSION ETC. PAYABLE A/C	20,02,71,855.00	
RECEIVABLE FROM STAFF A/C	3,96,684.00		SCHOLARSHIP A/C	25,730.00	
SUNDRY A/C (P.F.)	9,900.00		SC/ST UNION FEE A/C	380.00	
TDS RECEIVABLE FROM I. TAX DEPT. A/C	69,008.00		SECURITY PAYABLE TO STUDENTS A/C (S. F.)	26,740.00	
UNIVERSITY DEVELOPMENT FUND FEES A/C	29,645.00		SH. SHYAM LAL & SMT. ANAR DEVI MEMORIA INTEREST A/C	3,100.00	
UNIVERSITY FACILITIES & SERVICES CHARGES A/C	60,500.00		STAFF ASSOCIATION A/C (NON-TEACHING)	90,800.00	
UNIVERSITY STUDENTS WELFARE FUND A/C	12,100.00		STAFF ASSOCIATION A/C (TEACHING)	93,000.00	
Deposits (Asset)	72,19,100.00		STUDENTS FUND A/C (COLLEGE)	1,10,24,821.00	
Direct Incomes	34,13,61,855.00		SUNDRY A/C (COLLEGE)	38,62,537.00	
CANTEEN RENT A/C	43,046.00		SUNDRY A/C (SERB)	99,472.41	
CANTEEN WATER & ELECTRICITY	14,257.00		SUNDRY A/C (STUDENTS FUND)	95,936.00	
CONSULTANCY SERVICES A/C (S.F.)	12,000.00		UNIV. SEXUAL HARASSMENT A/C (S.F.)	2,646.00	
FEES A/C	1,11,28,445.00		UNIV. TEACHERS WELFARE FUND A/C	76,400.00	
IGNOU A/C (S. F.)	9,57,339.00		WORLD UNIVERSITY SERVICES FEE A/C (S.F.)	2,646.00	
RETIREMENT BENEFITS A/C	43,64,948.00		Duties & Taxes (COLLEGE)	5,13,70,795.00	
ACADEMIC RECEIPTS A/C (S. F.)	2,16,960.00		Duties & Taxes (S. F.)	44,409.00	
GRANT-IN-AID A/C	32,46,24,860.00		Sundry Creditors	87,88,257.00	
Direct Expenses	3,549.00		Fixed Assets	9,36,861.00	
SALARY & ALLOWANCES EXPENSE A/C	3,442.00		ELECTRIC GUITAR (S. F.)	12,500.00	
INTEREST ON TDS A/C	107.00		FOOT MOUNTING INDUCTION MOTOR (S. F.)	12,000.00	
Indirect Incomes	1,21,49,729.00		GLADWIN HIGHER COMPUTER KIOSK A/C (S. F.)	1,65,000.00	
FEE COLLECTION FROM PAYTM	1,655.00		QUEUE MANAGER A/C (S.F.)	17,004.00	
FEE COLLECTION FROM SB COLLECT A/C	1,20,89,725.00		STAINLESS STEEL BOOKEND (S. F.)	19,500.00	
INTEREST A/C (IDBI BANK)	3,933.00		SUGGESTION BOX A/C (S. F.)	2,996.00	
INTEREST A/C (P.F.)	7,689.00		WOODEN CABINET (S.F.)	7,965.00	
INTEREST A/C (PNB)	46,727.00		WOODEN PODIUM A/C (S. F.)	20,000.00	
Total B. F.	50,37,68,312.18		Total B. F.	6,79,896.00	
					34,22,07,612.43

Contd.....p/3

Receipts and Payments (Consolidated)

BHASKARACHARYA COLLEGE OF		BHASKARACHARYA COLLEGE OF	
1-Apr-23 to 31-Mar-24		1-Apr-23 to 31-Mar-24	
Receipts	Payments	Total C. F.	Total C. F.
Indirect Incomes	Current Assets	50,37,68,312.18	34,22,07,612.43
INTEREST A/C (SBI)	BCAS EXAMINATION CONTINGENCY A/C	26,64,759.00	3,05,44,120.86
INTEREST A/C (S.F.)	BCAS IGNOU A/C		
INTEREST A/C (UBI)	COLLEGE MAIN A/C (S. F.)		
MISC. INCOME A/C	DELHI UNIV. STUDENTS UNION FEE A/C		
PENAL INTEREST A/C	EWS SUPPORT UNIVERSITY FUND A/C		
RTI A/C	HIV/AIDS AWARENESS ACTIVITIES A/C (S. F.)		
Indirect Expenses	ICSSR A/C	19,716.93	
Academic Expenses (College)	SECURITY FOR IGL CONNECTION A/C (S. F.)		
Administrative Expenses (College)	TDS RECEIVABLE FROM I. TAX DEPT. A/C		
SALARY & ALLOWANCES EXPENSES A/C	UNIVERSITY DEVELOPMENT FUND FEES A/C		
Other Expenses (S. F. A/c)	UNIVERSITY FACILITIES & SERVICES CHARGES A/C	12.00	
INTEREST ON TDS A/C (S. F.)	UNIVERSITY STUDENTS WELFARE FUND A/C		
	Deposits (Asset)		
	Loans & Advances (Asset)		
	Direct Incomes		7,63,845.00
	FEES A/C		
	MISC. LIBRARY DEVELOPMENT FUND A/C (S. F.)		
	ACADEMIC RECEIPTS A/C (S. F.)		
	Direct Expenses		182.00
	INTEREST ON TDS A/C		
	Indirect Incomes		
	INTEREST A/C (P. F.)		1,062.00
	INTEREST A/C (S.F.)		
	Indirect Expenses		
	PENSIONARY BENEFITS A/C		2,20,92,485.66
	Academic Expenses (College)		
	Administrative Expenses (College)		
	SALARY & ALLOWANCES EXPENSES A/C		
	OTHER EXPENSES (S. F. A/C)		8,85,355.00
	BIOMEDICAL WASTE PAYMENT A/C (S. F.)		
	EQUAL OPPORTUNITY CELL A/C (S.F.)		
	GENDER SENSITISATION AC/ (S.F.)		
	INTEREST ON TDS A/C (S. F.)		
	NAAC A/C (S.F.)		
	SC/ST CELL A/C (S.F.)		
Total B. F.	Total B. F.	50,64,52,800.11	39,64,94,662.95

Contd.....p/4



Receipts and Payments (Consolidated)

BHASKARACHARYA COLLEGE OF		BHASKARACHARYA COLLEGE OF	
1-Apr-23 to 31-Mar-24		1-Apr-23 to 31-Mar-24	
Receipts	Payments	1-Apr-23 to 31-Mar-24	
Total C. F.	Total C. F.	50,64,52,800.11	39,64,94,662.95
	OTHER EXPENSES (S. F. A/C)		3,587.00
	VIVEKANAND VICHAR MANCH A/C (S. F.)		705.00
	WORKSHOP/SEMINAR A/C (S.F.)		2,882.00
	Closing Balance		10,99,54,550.16
	BANK ACCOUNTS		
Total	Total	50,64,52,800.11	50,64,52,800.11

S. O. (Accounts)

BURSAR

In terms of our separate report of even date attached
 FOR ROHIT A KUMAR & ASSOCIATES
 CHARTERED ACCOUNTANTS (F. R. NO.030352N)

(ROHIT KUMAR)
 PARTNER
 M.No.540677

Place: Delhi

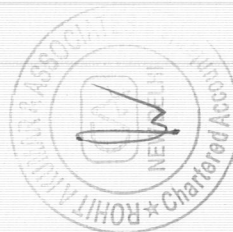
Dated: 16/8/24



[Signature]
 Chairman

[Signature]
 Treasurer

[Signature]
 PRINCIPAL



(UNIVERSITY OF DELHI)

SECTOR-2, DWARKA, NEW DELHI-110075.

Balance Sheet (College)

1-Apr-2023 to 31-Mar-2024

1-Apr-2023 to 31-Mar-2024					
BHASKARACHARYA COLLEGE OF APPLIED SCIENCES as at 31-Mar-2023 2,23,35,993.16	Liabilities Capital Account (As per Annexure 1 Attached)	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES as at 31-Mar-2024 1,13,68,456.15	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES as at 31-Mar-2023 1,75,92,020.40	Assets Fixed Assets (College) (As per Annexure 3 Attached)	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES as at 31-Mar-2024 71,22,743.39
1,46,19,325.96	Current Liabilities (As per Annexure 2 Attached)	1,48,03,925.96			
			3,11,11,129.35	Current Assets, Loans & Advances (As per Annexure 4 Attached)	5,14,44,604.62
	Unspent Balance Current Period	3,23,94,965.90			
1,17,47,830.63					
4,87,03,149.75	Total	5,85,67,348.01	4,87,03,149.75	Total	5,85,67,348.01

S. O. (Accounts)

Bursar

In terms of our separate report of even date attached
FOR ROHIT A KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS (F. R. NO.030352N)

(ROHIT KUMAR)
PARTNER
M.No.540677

Place: Delhi

Dated: 16/8/24



Chairman

Treasurer

Principal

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)

SECTOR-2, DWARKA, NEW DELHI-110075.

ANNEXURE-2

Current Liabilities Details - College (2023-2024)

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	13,04,833.00	4,96,18,020.00	5,09,22,853.00	5,07,16,770.00	-	2,06,083.00
	b). TDS 94C	6,482.00	1,37,691.00	1,44,173.00	74,092.00	-	70,081.00
	c). TDS 94J	19,440.00	6,49,435.00	6,68,875.00	4,88,114.00	-	1,80,761.00
	d). TDS 94C (ICSSR)	2,321.00	-	2,321.00	2,462.00	-	-141.00
	e). TDS 94J (ICSSR)	4,600.00	-	4,600.00	4,600.00	-	-
	f). TDS 94J (SERB)	-	1,800.00	1,800.00	1,500.00	-	300.00
	g). GST TDS (JBMD Enterprises)	3,249.00	43,513.00	46,762.00	43,252.00	-	3,510.00
	h). GST TDS (Knight Surveillance Security)	2,210.00	28,556.00	30,766.00	28,462.00	-	2,304.00
	i). GST TDS (R. S. Enterprises)	-11,986.00	11,986.00	-	-	-	-
	Total	13,31,149.00	5,04,91,001.00	5,18,22,150.00	5,13,59,252.00	-	4,62,898.00
2	AISHE A/C	8,000.00	-	8,000.00	8,000.00	-	-
3	CSIR CONTINGENCY A/C	20,000.00	-	20,000.00	-	-	20,000.00
4	DELHI UNIVERSITY EXAMINATION FEES A/C	5,21,889.96	21,300.00	5,43,189.96	600.00	-	5,42,589.96
5	D.U.C.K.U. FEE A/C	6,410.00	15,220.00	21,630.00	19,870.00	-	1,760.00
6	D.U.C.L.E.A. UNION FEE A/C	280.00	480.00	760.00	760.00	-	-
7	D.U.C.L.E.A. UNION FEE A/C	945.00	1,620.00	2,565.00	2,565.00	-	-
8	FELLOWSHIP A/C	6,03,655.00	11,06,800.00	17,10,455.00	9,73,450.00	-	7,37,005.00
9	HEALTH CENTRE CONTRIBUTION A/C (TEACHING)	2,48,200.00	4,23,800.00	6,72,000.00	6,71,300.00	-	700.00
10	HEALTH CENTRE CONTRIBUTION (NON-TEACHING)	81,550.00	1,71,000.00	2,52,550.00	2,52,550.00	-	-
11	GROUP INSURANCE SCHEME (TEACHING)	-	4,10,400.00	4,10,400.00	4,03,200.00	-	7,200.00
12	GROUP INSURANCE SCHEME (NON-TEACHING)	-	1,27,200.00	1,27,200.00	1,27,200.00	-	-
13	LIC PREMIUM A/C (TEACHING)	-	12,66,797.00	12,66,797.00	12,66,257.00	-	540.00
14	LIC PREMIUM A/C (NON-TEACHING)	-	24,79,134.00	24,79,134.00	24,78,817.00	-	317.00
15	PAYABLE TO STUDENT/VENDOR A/C (COLLEGE)	15,610.00	-	15,610.00	-	-	15,610.00
16	PRACTICAL REMUNERATION A/C	-	5,517.00	5,517.00	-	-	5,517.00
17	PROVIDENT FUND A/C (COLLEGE)	12,287.00	1,47,38,685.00	1,47,50,972.00	1,46,41,505.00	-	1,09,467.00
18	RECEIVABLE/PAYABLE FROM VENDORS A/C	954.00	-	954.00	17,023.00	-	-16,069.00
19	SC/ST UNION FEE A/C	140.00	240.00	380.00	380.00	-	-
20	SECURITY & E.M.D. A/C	4,69,000.00	-	4,69,000.00	-	-	4,69,000.00
	Total B. F.	33,20,069.96	7,12,59,194.00	7,45,79,263.96	7,22,22,729.00	-	23,56,534.96

Contd.....p/2



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

Capital Account Details - College (2023-2024)

ANNEXURE-1

S. No.	Head of Account	Opening Balance	Addition During the year	Total	Recurring Expenditure	Non-Recurring Expenditure	Closing Balance
1	EARMARKED FUND A/C (COLLEGE)						
	a). Prof. Uma Chaudhary DST Project Grant	1,30,613.00	-	1,30,613.00	-	-	1,30,613.00
	b). Prof. Uma Chaudhary ICMR Project-1	15,554.00	-	15,554.00	15,554.00	-	-
	c). Prof. Uma Chaudhary ICMR Project-2	6,64,228.00	6,96,519.00	13,60,747.00	9,60,126.00	-	4,00,621.00
	d). Prof. Eram S. Rao Bio Control Project	-	50,000.00	50,000.00	-	-	50,000.00
	e). Sexual Harrassment Fund	9,068.00	-	9,068.00	-	-	9,068.00
	f). Medical Revolving Fund A/c	1,23,147.00	-	1,23,147.00	-	-	1,23,147.00
	g). SOL Income & Expenditure A/c	35,000.00	45,000.00	80,000.00	-	-	80,000.00
	h). Star College Grant Scheme (1)	82,955.00	4,625.00	87,580.00	-	-	87,580.00
	i). Star College Grant Scheme (2)	8,05,741.00	55,034.00	8,60,775.00	-	-	8,60,775.00
	Total	18,66,306.00	8,51,178.00	27,17,484.00	9,75,680.00	-	17,41,804.00
2	CAPITAL FUND A/C (COLLEGE)	1,40,37,338.07	-	1,40,37,338.07	-	64,58,130.22	75,79,207.85
3	CAPITAL FUND A/C (DST PROJECT - DR. UMA CHAUDHRY)	3,21,958.00	-	3,21,958.00	-	1,57,115.50	1,64,842.50
4	CAPITAL FUND A/C (ICMR PROJECT - DR. UMA CHAUDHRY)	6,10,500.00	-	6,10,500.00	-	3,60,439.22	2,50,060.78
5	CAPITAL FUND A/C (SERB PROJECT - DR. UMA DHAWAN)	4,73,404.00	-	4,73,404.00	-	2,79,276.77	1,94,127.23
6	CAPITAL FUND A/C (STAR COLLEGE SCHEME - 1)	27,07,948.76	-	27,07,948.76	-	15,60,380.74	11,47,568.02
7	CAPITAL FUND A/C (STAR COLLEGE SCHEME - 2)	3,20,127.00	-	3,20,127.00	-	2,27,394.92	92,732.08
8	CAPITAL FUND A/C (UGC 12TH PLAN GRANT)	2,50,937.57	-	2,50,937.57	-	1,48,153.70	1,02,783.87
9	IKS PROJECT A/C (PROF. SIDHHARTH SIROHI)	3,56,220.00	6,914.00	3,63,134.00	3,57,070.00	-	6,064.00
10	NUTRIGARDEN PROJECT A/C (DR. ERAM S. RAO)	1,17,741.00	-	1,17,741.00	1,17,741.00	-	-
11	SERB PROJECT-2 (DR. UMA DHAWAN)	12,72,452.00	49,194.08	13,21,646.08	12,32,380.26	-	89,265.82
12	SERB PROJECT A/C (PROF. ERAM S. RAO)	1,060.76	5,03,813.00	5,04,873.76	5,04,873.76	-	-
	Grand Total	2,23,35,993.16	14,11,099.08	2,37,47,092.24	31,87,745.02	91,90,891.07	1,13,68,456.15

[Signature]
Assistant

S. O. (Accounts)

[Signature]
Bursar

[Signature]
Principal



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

Page-2

Current Liabilities Details - College (2023-2024)

ANNEXURE-2

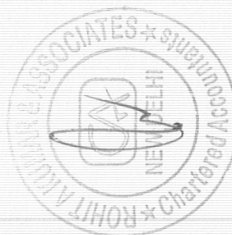
S. No.	Head of Account	Opening Balance	Addition During the year	Total	Recurring Expenditure	Non-Recurring Expenditure	Closing Balance
	Total C. F.	33,20,069.96	7,12,59,194.00	7,45,79,263.96	7,22,22,729.00	-	23,56,534.96
21	STAFF ASSOCIATION A/C (NON-TEACHING)	7,500.00	83,400.00	90,900.00	90,800.00	-	100.00
22	STAFF ASSOCIATION A/C (TEACHING)	1,900.00	91,100.00	93,000.00	93,000.00	-	-
23	STUDENT FUND (COLLEGE)	1,09,87,151.00	1,30,58,396.00	2,40,45,547.00	1,18,56,188.00	-	1,21,89,359.00
24	SUNDRY A/C (COLLEGE)	2,23,317.00	38,97,264.00	41,20,581.00	38,62,537.00	-	2,58,044.00
25	SUNDRY A/C (SERB)	50,400.00	49,072.41	99,472.41	99,472.41	-	-
26	UNIV. COMMEMORATIVE COIN SET & STAMPS A/C	378.00	-	378.00	-	-	378.00
27	UNIVERSITY ATHLETIC ASSOCIATION FEES A/C	100.00	-	100.00	-	-	100.00
28	UNIVERSITY CULTURAL ACTIVITY FEES A/C	10.00	-	10.00	-	-	10.00
29	UNIV. TEACHERS WELFARE FUND A/C	28,500.00	47,300.00	75,800.00	76,400.00	-	-600.00
	Grand Total	1,46,19,325.96	8,84,85,726.41	10,31,05,052.37	8,83,01,126.41	-	1,48,03,925.96

[Signature]
Assistant

S. O. (Accounts)

[Signature]
Bursar

[Signature]
Principal





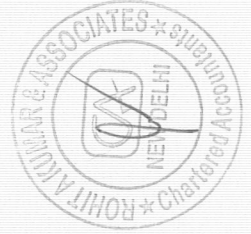
BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

ANNEXURE-3

Fixed Assets Details - College (2023-2024)

Schedule 4 - Fixed Assets Description	Gross Block			Depreciation			Net Block	
	Cost/Value at the beginning of the year	Addition during the year	Deductions during the year	Cost/Value at the year end	At the beginning of the year	From Capital Account	From Income & Expenditure A/c	Total upto year end
	1	2	3	4	5	6	7	8
Created out of Non-Recurring Fund, Funded By DHE								
1. Science Apparatus - Physics	10,30,641.69	-	-	10,30,641.69	-	5,05,338.71	1,05,357.35	6,10,696.06
2. Science Apparatus - Chemistry	7,03,615.07	-	-	7,03,615.07	-	3,43,644.31	72,021.95	4,15,666.26
3. Science Apparatus - Biology	4,54,613.82	-	-	4,54,613.82	-	2,23,186.51	46,537.80	2,69,724.31
4. Science Apparatus - Electronics	9,85,699.27	-	-	9,85,699.27	-	4,82,534.93	1,01,184.55	5,83,719.48
5. Science Apparatus - Food Technology	7,46,042.57	-	-	7,46,042.57	-	3,64,698.31	76,918.93	4,41,617.24
6. Science Apparatus - Human Communication	4,828.37	-	-	4,828.37	-	2,368.72	493.77	2,862.49
7. Science Apparatus - Computer Science	23,661.21	-	-	23,661.21	-	15,249.34	2,311.21	17,560.55
8. Science Apparatus - Bio Chemistry	1,98,288.63	-	-	1,98,288.63	-	97,258.59	20,408.97	1,17,667.56
9. Science Apparatus - Instrumentation	12,11,952.40	-	-	12,11,952.40	-	5,04,452.84	1,06,047.73	6,10,500.57
10. Science Apparatus - Polymer Science	28,24,531.08	-	-	28,24,531.08	-	13,78,785.69	2,89,209.45	16,67,995.14
11. Science Apparatus - Bio Medical Science	10,99,462.70	-	-	10,99,462.70	-	5,36,643.97	1,12,579.02	6,49,222.99
12. Science Apparatus - Botany	4,03,039.36	-	-	4,03,039.36	-	1,96,683.21	41,271.23	2,37,954.44
13. Science Apparatus - Zoology	5,75,615.20	-	-	5,75,615.20	-	2,80,900.22	58,942.99	3,39,843.21
14. Science Apparatus - Microbiology	8,62,940.77	-	-	8,62,940.77	-	4,21,294.43	88,353.56	5,09,647.99
15. Mathematics Department	498.09	-	-	498.09	-	325.42	46.53	371.95
16. Office Equipments	1,14,272.92	-	-	1,14,272.92	-	57,392.17	11,641.30	69,033.47
17. Library Books & Journals	5,83,092.47	-	-	5,83,092.47	-	5,10,205.69	36,443.74	5,46,649.43
18. Library Furniture & Equipments	5,71,683.80	-	-	5,71,683.80	-	2,79,405.67	58,517.44	3,37,923.11
19. Furniture & Fixtures	1,10,093.80	-	-	1,10,093.80	-	63,842.41	11,570.57	75,412.98
20. Structural Change in Building	2,458.59	-	-	2,458.59	-	2,143.89	251.81	2,395.70
21. Motor Vehicle	20,000.00	-	-	20,000.00	-	-	-	20,000.00
22. Sports Goods	2,692.74	-	-	2,692.74	-	2,356.13	168.40	2,524.53
23. Extra Curricular Activities	63,323.58	-	-	63,323.58	-	30,901.99	6,484.26	37,386.25
24. Canteen	12,920.00	-	-	12,920.00	-	6,304.96	1,323.01	7,627.97
25. Garden Apparatus	2,87,642.84	-	-	2,87,642.84	-	1,40,369.75	29,454.62	1,69,824.37
Created out of SPORTS GRANT - Funded by DHE								
1. Sports Goods	13,534.09	-	-	13,534.09	-	11,842.36	845.75	12,688.11
Created out of UGC GRANT (12th Plan) - Funded by UGC								
1. Equipments	2,50,937.58	-	-	2,50,937.58	-	1,48,153.70	-	1,48,153.70
Created out of STAR COLLEGE GRANT - Funded by MINISTRY								
1. Equipments	30,28,075.76	-	-	30,28,075.76	-	17,87,775.66	-	17,87,775.66
Total C.F.	1,61,86,158.40	-	-	1,61,86,158.40	-	83,94,059.58	12,78,385.94	96,72,445.52

Contd.....p/2



Fixed Assets Details - College (2023-2024)

ANNEXURE-3

Schedule 4 - Fixed Assets	Description	Gross Block				Depreciation				Net Block	
		Cost/value at the beginning of the year	Addition during the year	Deductions during the year	Cost/value at the year end	At the beginning of the year	From Capital Account	From Income & Expenditure A/c	Total upto year end	As at the current year end	As at the previous year end
		1	2	3	4	5	6	7	8	(4 - 8)	
Total B. F.		1,61,86,158.40	-	-	1,61,86,158.40	-	83,94,060	12,78,385.94	96,72,445.52	65,13,712.88	1,61,86,158.40
Created out of ICMR PROJECT GRANT - Funded by MINISTRY											
1. Equipments		6,10,500.00	-	-	6,10,500.00	-	3,60,439.22	-	3,60,439.22	2,50,060.78	6,10,500.00
Created out of DST PROJECT GRANT - Funded by MINISTRY											
1. Equipments		3,21,958.00	-	-	3,21,958.00	-	1,57,115.50	-	1,57,115.50	1,64,842.50	3,21,958.00
Created out of SERB PROJECT GRANT - Funded by MINISTRY											
1. Equipments		4,73,404.00	-	-	4,73,404.00	-	2,79,276.77	-	2,79,276.77	1,94,127.23	4,73,404.00
Grand Total		1,75,92,020.40	-	-	1,75,92,020.40	-	91,90,891.07	12,78,385.94	1,04,69,277.01	71,22,743.39	1,75,92,020.40

Assistant

S. O. (Accounts)

Bursar

Principal



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

ANNEXURE-4

Current Assets, Loan & Advances Details - College (2023-2024)

S. No.	Head of Account	Opening Balance	Paid During the year	Total	Receive During the year	Closing Balance
1	Loans & Advances (Asset)					
1.1	Postage Advance A/c	293.00	-	293.00	293.00	-
1.2	Telephone & Gas Security A/c	14,650.00	-	14,650.00	-	14,650.00
1.3	Receivable from UGC (Computer Grant) A/c	19,980.00	-	19,980.00	-	19,980.00
2	Bank Accounts					
	Union Bank of India A/c (College)	44,51,194.12	35,23,54,168.93	35,68,05,363.05	32,32,43,964.64	3,35,61,398.41
	State Bank of India A/c (College)	1,92,18,362.55	2,23,24,234.00	4,15,42,596.55	2,62,91,482.00	1,52,51,114.55
	IDBI Bank A/c (College)	1,30,014.66	3,933.00	1,33,947.66	-	1,33,947.66
	Punjab National Bank - College A/c	6,48,822.20	13,75,907.00	20,24,729.20	12,55,005.02	7,69,724.18
	Punjab National Bank - Star College Scheme A/c	9,31,354.00	20,609.00	9,51,963.00	-	9,51,963.00
	Union Bank of India A/c (IGNOU)	-	41,96,422.20	41,96,422.20	39,73,335.00	2,23,087.20
	Union Bank of India A/c (SERB Project)	-	55,34,842.10	55,34,842.10	54,34,127.00	1,00,715.10
	Union Bank of India A/c (ICSSR Project)	13,23,756.84	5,96,058.41	19,19,815.25	18,23,258.43	96,556.82
	Union Bank of India A/c (Exam. Contingency)	6,168.98	2,032.00	8,200.98	7,091.50	1,109.48
3	Cash-in-Hand A/c (Exam. Contingency)	-	29,91,516.00	29,91,516.00	29,91,516.00	-
4	BCAS EXAMINATION CONTINGENCY A/C	-	38,43,472.00	38,43,472.00	41,87,603.20	-3,44,131.20
5	BCAS IGNOU A/C	-	54,34,127.00	54,34,127.00	55,34,842.10	-1,00,715.10
6	DELHI UNIV. STUDENTS UNION FEE A/C	19,820.00	17,300.00	37,120.00	26,640.00	10,480.00
7	EWS SUPPORT UNIVERSITY FUND A/C	85,500.00	86,750.00	1,72,250.00	1,78,150.00	-5,900.00
8	FEE RECEIVABLE FROM DELHI UNIV. A/C	20,74,209.00	87,180.00	21,61,389.00	17,42,260.00	4,19,129.00
9	GRANT RECEIVABLE FROM GNCT OF DELHI A/C	28,928.00	-	28,928.00	-	28,928.00
10	ICSSR RECEIVABLE A/C	1,100.00	-	1,100.00	1,100.00	-
11	INTEREST ACCRUED A/C (COLLEGE)	4,135.00	6,839.00	10,974.00	4,135.00	6,839.00
12	INTEREST RECEIVABLE A/C	8,460.00	2,245.00	10,705.00	8,460.00	2,245.00
13	RECEIVABLE FROM COLLEGE TO STAR COLLEGE SCHEME A/C	10,500.00	-	10,500.00	10,500.00	-
14	RECEIVABLE FROM STAFF A/C	13,37,186.00	1,85,283.00	15,22,469.00	13,12,458.00	2,10,011.00
15	TDS RECEIVABLE FROM I. TAX DEPT. A/C	69,008.00	1,41,339.00	2,10,347.00	69,008.00	1,41,339.00
16	UGC IQAC GRANT A/C	6,412.00	-	6,412.00	-	6,412.00
17	ICSSR A/C	-	29.50	29.50	1,287.98	-1,258.48
18	UNIVERSITY DEVELOPMENT FUND FEES A/C	2,08,275.00	7,79,000.00	9,87,275.00	10,04,895.00	-17,620.00
19	UNIVERSITY FACILITIES & SERVICES CHARGES A/C	4,27,500.00	4,35,000.00	8,62,500.00	8,92,000.00	-29,500.00
20	UNIVERSITY STUDENTS WELFARE FUND A/C	85,500.00	87,000.00	1,72,500.00	1,78,400.00	-5,900.00
	Grand Total	3,11,11,129.35	40,05,05,287.14	43,16,16,416.49	38,01,71,811.87	5,14,44,604.62

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Assistant

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S. O. (Accounts)

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Bursar

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Principal



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

Income & Expenditure (College)

1-Apr-2023 to 31-Mar-2024

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
1-Apr-2022 to 31-Mar-2023	1-Apr-2023 to 31-Mar-2024	1-Apr-2022 to 31-Mar-2023	1-Apr-2023 to 31-Mar-2024
Particulars	Particulars	Particulars	Particulars
<u>Direct Expenses</u> (Annexure 8 Attached) (Annexure 10 Attached)	<u>Direct Expenses</u> (Annexure 6 Attached) (Annexure 5 Attached) (Annexure 7 Attached)	<u>Direct Incomes</u> (Annexure 6 Attached) (Annexure 5 Attached) (Annexure 7 Attached)	<u>Direct Incomes</u> (Annexure 6 Attached) (Annexure 5 Attached) (Annexure 7 Attached)
22,75,73,048.00 1,759.00	22,68,56,446.00 75.00	79,12,150.00 32,07,39,770.62 5,61,926.00	84,67,660.00 33,63,36,351.57 46,63,573.00
10,16,39,039.62	12,26,11,063.57	32,92,13,846.62	34,94,67,584.57
32,92,13,846.62	34,94,67,584.57	10,16,39,039.62	12,26,11,063.57
<u>Indirect Expenses</u> (Annexure 9 Attached) (Annexure 10 Attached) (Annexure 8 Attached) (Annexure 8 Attached)	<u>Indirect Expenses</u> (Annexure 9 Attached) (Annexure 10 Attached) (Annexure 8 Attached) (Annexure 8 Attached)	<u>Indirect Incomes</u> (Annexure 7 Attached)	<u>Indirect Incomes</u> (Annexure 7 Attached)
18,09,016.90 1,65,55,012.15 6,69,17,241.00 57,32,624.00	8,95,678.00 1,71,94,762.67 6,96,45,382.00 37,45,704.00	11,30,821.06	12,65,429.00
1,17,55,966.63	3,23,94,965.90		
Net Unspent Balance			
10,27,69,860.68	12,38,76,492.57	10,27,69,860.68	12,38,76,492.57
Total	Total	Total	Total

Balance being surplus / (Deficit) carried to corpus / Capital Fund

Significant Accounting Policies (A)
Contingent liabilities & Notes as Accounts (B)

S. O. (Accounts)

BURSAR

PRINCIPAL

Chairman

Treasurer

In terms of our separate report of even date attached

FOR ROHIT KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS (F. R. NO.030352N)

(ROHIT KUMAR)
PARTNER
M.No.540677

Place: Delhi

Dated: 16/2/24



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

ANNEXURE FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024.Annexure 5 : GRANTS / SUBSIDIES (Irrevocable grants and subsidies received)

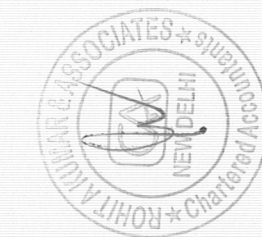
PARTICULARS	Grant in Aid				Amount Rs.
	SALARIES	OTHER THAN SALARY	CAPITAL ASSETS	SPORTS	Total
BALANCE B/F	149.56	1,14,21,346.07	-	2,89,995.94	1,17,11,491.57
ADD : GRANT RECEIVED DURING THE YEAR	31,99,99,860.00	46,25,000.00	-	-	32,46,24,860.00
ADD : TRF FROM OTHERS	-	-	-	-	-
TOTAL	32,00,00,009.56	1,60,46,346.07	-	2,89,995.94	33,63,36,351.57
LESS : UTILIZED FOR CAPITAL EXPENDITURE (a)	-	-	-	-	-
LESS : TRF FROM OTHERS / REFUNDED	-	-	-	-	-
BALANCE	32,00,00,009.56	1,60,46,346.07	-	2,89,995.94	33,63,36,351.57
LESS BALANCE CARRIED FORWARD (b)	2,41,17,425.56	79,79,134.40	-	2,98,405.94	3,23,94,965.90
UTILIZED FOR REVENUE EXPENDITURE (Net of Interest and Others Income) (c)	29,58,82,584.00	80,67,211.67	-	(8,410.00)	30,39,41,385.67

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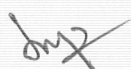
S. O. (Accounts)

[Signature]
Bursar

[Signature]
Principal



Annexure 6 : Academic Receipts		
	Current year	Previous year
	(2023-2024)	(2022-2023)
<u>Fees from Students</u>		
<u>TUITION & OTHER FEES A/c</u>		
By Admission Fee	82,800.00	65,600.00
By Tution Fee	21,14,700.00	9,78,000.00
By Identity Card Fee	2,28,000.00	1,84,100.00
By Laboratory Fee	12,11,100.00	9,99,500.00
By Library & Reading Room Fee	9,10,400.00	7,36,400.00
By Computer Lab. Fee	5,36,300.00	4,60,000.00
By Water & Electricity Fee	7,29,460.00	4,08,550.00
By Garden Fee	5,14,500.00	3,61,500.00
By Magazine Fee	65,400.00	1,18,500.00
Total 'A'	63,92,660.00	43,12,150.00
<u>OTHER RECEIPTS</u>		
By Biomedical Course Fee	4,80,000.00	8,50,000.00
By Polymer Science Course Fee	6,50,000.00	10,70,000.00
By Computer Science Course Fee	9,45,000.00	16,80,000.00
Total 'B'	20,75,000.00	36,00,000.00
Total (A + B)	84,67,660.00	79,12,150.00


Assistant

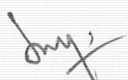

S. O. (Accounts)


Bursar


Principal



Annexure 7 : Other Income	Amount (Rs.)	Amount (Rs.)
	Current Year	Previous Year
	(2023-2024)	(2022-2023)
<u>Othe Income - General</u>		
By Misc. Income A/c	1,01,168.00	6,653.00
By Canteen Rent A/c	1,30,000.00	1,10,000.00
By Water & Elect. Charges from Canteen A/c	35,892.00	47,303.00
By Licence Fee A/c	22,689.00	29,970.00
By Water Charges from Staff Qtrs. A/c	12,019.00	15,876.00
By Electricity Charges from Staff Qtrs. A/c	98,025.00	1,35,715.00
By Penal Interest A/c	12,031.00	5,152.00
By RTI A/c	60.00	160.00
By Interest A/c (College)	11,43,760.00	10,74,381.00
By Interest A/c (Sports Grant)	8,410.00	8,136.00
By Interest A/c (ICSSR Project)	-	347.98
By Interest A/c (SERB Project)	-	8,431.08
By Interest A/c (STAR Scheme - PNB)	-	27,560.00
Total 'A'	15,64,054.00	14,69,685.06
<u>Othe Income - Salary</u>		
By Retirement Benefits A/c	43,64,948.00	2,23,062.00
Total 'B'	43,64,948.00	2,23,062.00
TOTAL (A + B)	59,29,002.00	16,92,747.06


Assistant


S. O. (Accounts)


Bursar


Principal



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



Annexure 8 – Establishment Expenses	Current Year			Previous Year		
	GIA Salaries (2023-2024)			GIA Salaries (2022-2023)		
	Teaching	Non- Teaching	Total	Teaching	Non- Teaching	Total
<u>Salaries, wages and allowances</u>						
1. Teaching Staff - Salary	17,34,23,661.00		17,34,23,661.00	16,28,67,299.00	-	16,28,67,299.00
2. Bursar Allowance	3,600.00		3,600.00	3,600.00	-	3,600.00
3. Teaching Staff - Salary (Adhoc)	4,81,94,185.00		4,81,94,185.00	6,46,21,149.00	-	6,46,21,149.00
4. Non-Teaching Staff - Salary	-	5,48,36,254.00	5,48,36,254.00	-	5,68,68,288.00	5,68,68,288.00
5. Officiating Allowance	-	89,229.00	89,229.00	-	71,836.00	71,836.00
6. Dress Allowance	-	-	-	-	40,000.00	40,000.00
7. Caretaker Allowance	-	9,136.00	9,136.00	-	8,891.00	8,891.00
8. Reimbursement of Tuition Fee	9,72,000.00	6,75,000.00	16,47,000.00	5,94,000.00	7,02,000.00	12,96,000.00
9. Medical Reimbursement (T & N.T.)	40,10,508.00	-	40,10,508.00	23,99,365.00	-	23,99,365.00
10. LTC / HTC Expenses	8,91,729.00	1,34,285.00	10,26,014.00	-	23,758.00	23,758.00
12. Leave Encashment on LTC	4,97,699.00	1,55,610.00	6,53,309.00	4,62,045.00	3,65,601.00	8,27,646.00
14. Guest Lecturer Payment	52,35,000.00	-	52,35,000.00	81,000.00	-	81,000.00
Total (A)	23,32,28,382.00	5,58,99,514.00	28,91,27,896.00	23,10,28,458.00	5,80,80,374.00	28,91,08,832.00
<u>Pension & Retirement Benefits</u>						
1) Pension	59,47,678.00		59,47,678.00	45,19,871.00	-	45,19,871.00
2) Family Pension		14,26,254.00	14,26,254.00	-	8,61,586.00	8,61,586.00
3) Pension Commutation				-	-	-
4) Pensionary Benefits	37,45,704.00	-	37,45,704.00	48,37,280.00	8,95,344.00	57,32,624.00
(Gratuity & Leave Encashment on Retirement/Death)						
Total (B)	96,93,382.00	14,26,254.00	1,11,19,636.00	93,57,151.00	17,56,930.00	1,11,14,081.00
Total (A+B)	24,29,21,764.00	5,73,25,768.00	30,02,47,532.00	24,03,85,609.00	5,98,37,304.00	30,02,22,913.00

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Assistant

S. O. (Accounts)

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Bursar

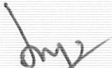
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Principal



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

29

Annexure 9	Current Year (2023-2024)	Previous Year (2022-2023)	Previous Year (2022-2023)
Academic Expenses			
	DHE General Grant	DHE General Grant	DHE Sports Grant
<u>LIBRARY ACCOUNT</u>			
Library Contingency A/c	27,190.00	2,950.00	-
Library N.Paper/Jou./Mag. A/c	80,981.00	78,668.00	-
<u>SCIENCE Contingency A/c</u>			
Biochemistry Contingency A/c	22,172.00	42,088.00	-
Biomedical Science Contingency A/c	1,09,993.00	2,28,645.00	-
Botany Contingency A/c	1,24,786.00	1,78,861.00	-
Chemistry Contingency A/c	74,627.00	1,79,693.00	-
Computer Contingency A/c	7,222.00	1,28,876.90	-
Electronics Contingency A/c	2,950.00	44,566.00	-
Food Technology Contingency A/c	1,37,555.00	2,50,228.00	-
Instrumentation Contingency A/c	25,190.00	1,03,514.00	-
Microbiology Contingency A/c	77,757.00	1,01,040.00	-
Physics Contingency A/c	19,304.00	65,350.00	-
Polymer Science Contingency A/c	1,07,415.00	1,83,772.00	-
Zoology Contingency A/c	78,536.00	2,01,281.00	-
Sports Contingency A/c		-	19,484.00
Total	8,95,678.00	17,89,532.90	19,484.00


Assistant


S. O. (Accounts)


Bursar


Principal



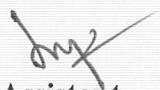
	Amount (Rs.)	Amount (Rs.)
Annexure 10- Administrative Expenses	Current Year	Previous Year
	DHE Grant (2023-2024)	DHE Grant (2022-2023)
INDIRECT EXPENSES		
To Advertisement A/c	55,061.00	-
To AMC of Computers A/c	2,55,765.00	4,00,020.00
To Audit Fees A/c	3,000.00	3,000.00
To Bank Charges	1,893.02	2,117.22
To College ITR Filling Charges A/c	29,500.00	-
To Conveyance A/c	57,539.00	50,330.00
To Daily Wages Payment A/c	5,74,416.00	4,94,247.00
To Depreciated A/c	12,78,385.94	-
To Electricity Expenses A/c	44,18,040.00	45,66,450.00
To Garden Expenses A/c	64,233.00	1,30,916.40
To IGL Gas Payment A/c	32,893.71	32,450.83
To IQAC Expenses A/c	1,32,974.00	96,638.00
To Legal Charges	27,950.00	35,300.00
To Library RFID System AMC A/c	1,18,000.00	59,000.00
To MCD Collection & Transportaion Fee A/c	24,000.00	14,000.00
To Office Contingency	1,08,903.00	6,57,137.70
To Postage & Courier A/c	884.00	9,953.00
To Printing	283.00	1,840.00
To Property Tax A/c	16,68,114.00	15,79,740.00
To Protean (NSDL) CRA Charges A/c	4,365.00	4,097.00
To Refreshment	17,742.00	24,552.00
To Reimbursement of Newspaper Bill A/c	22,500.00	9,000.00
To Reimbursement of Office Bag A/c	12,599.00	-
To Repair & Maintenace of Office Equipments	17,475.00	10,290.00
To Repair & Maintenace of Scientific Equipments	3,43,294.00	4,29,535.00
To Repair & Replacement of Bulbs & Tubes A/c	-	24,987.00
To Sanitation Items A/c	1,67,304.00	-
To Sanitation Services A/c	16,84,888.00	17,68,174.00
To Security Services A/c	25,67,175.00	24,58,925.00
To Sitting Charges A/c	1,43,000.00	70,000.00
To Stationery A/c	1,10,215.00	1,32,068.00
To TA to Staff & Others A/c	22,000.00	15,575.00
To Telephone Bill A/c	2,182.00	6,772.00
To Water Bill Expenses A/c	32,28,189.00	34,67,897.00
Total Indirect Expenses 'A'	1,71,94,762.67	1,65,55,012.15

Contd.....p/2



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	Amount (Rs.)	Amount (Rs.)
Annexure 10– Administrative Expenses	Current Year	Previous Year
	DHE Grant (2023-2024)	DHE Grant (2022-2023)
Total C. F. of INDIRECT EXPENSES	1,71,94,762.67	1,65,55,012.15
DIRECT EXPENSES		
To Interest on TDS A/c	75.00	1,759.00
Total direct Expenses 'B'	75.00	1,759.00
Total (A + B)	1,71,94,837.67	1,65,56,771.15


Assistant


S. O. (Accounts)


Bursar


Principal



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.)	Certified that out of <u>Rs.32,43,64,808/-</u> (Grant Rs.31,99,99,860 + Contribution received on account of Leave Salary contribution and Pension Contribution, Pro-rata Pension and Pro-rata Gratuity Rs.43,64,948) of grants sanctioned during the year 2023-24 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 <u>Rs.149.56</u> on account of unspent balance of the previous year, a sum of <u>Rs.30,02,47,532/-</u> has been utilized for the purpose of GRANT-IN-AID SALARY for which it was sanctioned and that the balance of <u>Rs.2,41,17,425.56</u> remaining unutilized at the end of the year has been surrendered to Government (vide No.....dated.....)/will be adjusted towards the grant payable during the next year 2024-25 .
1.	DHE-03(12)/100%/GIA/BCAS/2023-24/2490-99 dated – 27-04-2023	8,00,00,000.00	
2.	DHE-03(12)/100%/GIA/BCAS/2023-24/6016-25 dated – 06-09-2023	7,99,99,860.00	
3.	DHE-03(12)/100%/Grant-in-Aid/BCAS/2023-24/7006-15 dated – 31-10-2023	8,00,00,000.00	
4.	DHE-03(12)/100%/Grant-in-Aid/BCAS/2023-24/8782-91 dated – 08-03-2024	8,00,00,000.00	
5.	Contribution received on account of Leave Salary contribution and Pension Contribution, Pro-rata Pension and Pro-rata Gratuity	43,64,948.00	
	Grand Total	32,43,64,808.00	

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. : Rohit Kumar
 Firm Name : Rohit A Kumar & Associates
 Firm R. No. : 030352N
 Membership No.: M. NO.540677

Date:



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

Officiating Principal
 Bhaskaracharya College of Applied Sciences
 (University of Delhi)
 Sector-2, Phase-I, Dwarka, New Delhi-75

10



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.)	Certified that out of Rs.1,46,48,304/- (Grant Rs.46,25,000/- + Fees Rs.84,67,660/- + Other Income Rs.15,55,644/-) of grants sanctioned during the year 2023-24 in favour of <u>Bhaskaracharya College of Applied Sciences, Sector-2, Dwarka, New Delhi-110075</u> under the Ministry/Department Letter No. given in the margin and Rs.1,14,21,346.07 on account of unspent balance of the previous year, a sum of Rs.1,80,90,515.67 has been utilized for the purpose of GRANT-IN-AID GENERAL for which it was sanctioned and that the balance of Rs.79,79,134.40 remaining unutilized at the end of the year has been surrendered to Government (vide No.....dated.....)/will be adjusted towards the grant payable during the next year 2024-25 .
1.	DHE-03(12)/100%/GIA/BCAS/2023-24/2490-99 dated – 27-04-2023	46,25,000.00	
2.	DHE-03(12)/100%/GIA/BCAS/2023-24/6016-25 dated – 06-09-2023	Unspent Balance (22-23) for Rs.1,14,21,000/- Adjusted	
3.	DHE-03(12)/100%/Grant-in-Aid/BCAS/2023-24/7006-15 dated – 31-10-2023	Remaining Unspent (23-24) Balance for Rs.67,96,000/- Adjusted	
4.	DHE-03(12)/100%/Grant-in-Aid/BCAS/2023-24/8782-91 dated – 08-03-2024	0.00	
5.	Income from Fees & Other Income of the College	1,00,23,304.00	
	Grand Total (1 + 5)	1,46,48,304.00	

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. : Rohit Kumar
 Firm Name : Rohit A Kumar & Associates
 Firm R. No. : 030352N
 Membership No.: M. NO.540677

Date:

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

Officiating Principal
 Bhaskaracharya College of Applied Sciences
 (University of Delhi)
 Sector-2, Phase-I, Dwarka, New Delhi-75



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.)	Certified that out of <u>Rs.8,410/-</u> (Grant Rs.0.00 + Interest Rs.8,410/-) of grants sanctioned during the year 2023-24 in favour of <u>Bhaskaracharya College of Applied Sciences, Sector-2, Dwarka, New Delhi-110075</u> under the Ministry/Department Letter No. given in the margin and <u>Rs.2,89,995.94</u> on account of unspent balance of the previous year, a sum of <u>Rs.NIL</u> has been utilized for the purpose of GRANT-IN-AID FOR SPORTS PROMOTION FACILITY for which it was sanctioned and that the balance of <u>Rs.2,98,405.94</u> remaining unutilized at the end of the year has been surrendered to Government (vide No.....dated.....)/will be adjusted towards the grant payable during the next year 2024-25 .
1.	Income from Interest	8,410.00	
	Grand Total	8,410.00	

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. : Rohit Kumar
 Firm Name : Rohit A Kumar & Associates
 Firm R. No. : 030352N
 Membership No.: M. NO.540677

Date:

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

Officiating Principal
 Bhaskaracharya College of Applied Sciences
 (University of Delhi)
 Sector-2, Phase-I, Dwarka, New Delhi-75



SECTOR-2, DWARKA, NEW DELHI-110075.

1-Apr-23 to 31-Mar-24

Contd.....p/2



Receipts and Payments (COLLEGE ACCOUNT)

1-Apr-23 to 31-Mar-24

BHASKARACHARYA COLLEGE OF		BHASKARACHARYA COLLEGE OF	
Receipts	1-Apr-23 to 31-Mar-24	Payments	1-Apr-23 to 31-Mar-24
Total C. F.	3,46,30,858.76	Total C. F.	31,54,88,179.43
Current Assets	1,92,84,834.30	Current Assets	1,83,22,822.50
BCAS EXAMINATION CONTINGENCY A/C	41,87,603.20	BCAS EXAMINATION CONTINGENCY A/C	38,43,472.00
BCAS IGNOU A/C	55,34,842.10	BCAS IGNOU A/C	54,34,127.00
EWS SUPPORT UNIVERSITY FUND A/C	12,100.00	DELHI UNIV. STUDENTS UNION FEE A/C	17,300.00
FEE RECEIVABLE FROM DELHI UNIV. A/C	17,42,260.00	EWS SUPPORT UNIVERSITY FUND A/C	86,750.00
ICSSR A/C	932.00	ICSSR A/C	29.50
ICSSR RECEIVABLE A/C	1,100.00	TDS RECEIVABLE FROM I. TAX DEPT. A/C	1,21,044.00
INTEREST RECEIVABLE A/C	8,460.00	UNIVERSITY DEVELOPMENT FUND FEES A/C	7,79,000.00
RECEIVABLE FROM COLLEGE TO STAR COLLEGE SCHEME	10,500.00	UNIVERSITY FACILITIES & SERVICES CHARGES A/C	4,35,000.00
RECEIVABLE FROM STAFF A/C	3,96,684.00	UNIVERSITY STUDENTS WELFARE FUND A/C	87,000.00
TDS RECEIVABLE FROM I. TAX DEPT. A/C	69,008.00	Deposits (Asset)	72,19,100.00
UNIVERSITY DEVELOPMENT FUND FEES A/C	29,645.00	Loans & Advances (Asset)	3,00,000.00
UNIVERSITY FACILITIES & SERVICES CHARGES A/C	60,500.00		
UNIVERSITY STUDENTS WELFARE FUND A/C	12,100.00	Direct Incomes	4,14,625.00
Deposits (Asset)	72,19,100.00	FEES A/C	
			182.00
Direct Incomes	34,01,75,556.00	Direct Expenses	182.00
CANTEEN RENT A/C	43,046.00	INTEREST ON TDS A/C	
CANTEEN WATER & ELECTRICITY	14,257.00		
FEES A/C	1,11,28,445.00	Indirect Expenses	
RETIREMENT BENEFITS A/C	43,64,948.00	PENSIONARY BENEFITS A/C	37,45,704.00
GRANT-IN-AID A/C	32,46,24,860.00	Academic Expenses (College)	8,97,895.00
		Administrative Expenses (College)	1,07,39,593.66
		SALARY & ALLOWANCES EXPENSES A/C	67,09,293.00
Direct Expenses	3,549.00	Closing Balance	5,10,89,616.40
SALARY & ALLOWANCES EXPENSE A/C	3,442.00	Bank Accounts	
INTEREST ON TDS A/C	107.00	IDBI BANK A/C (COLLEGE)	1,33,947.66
		PUNJAB NATIONAL BANK A/C (COLLEGE)	7,69,724.18
Indirect Incomes	1,32,87,460.00	PUNJAB NATIONAL BANK A/C (STAR COLLEGE SCHEME)	9,51,963.00
FEE COLLECTION FROM PAYTM	1,655.00	STATE BANK OF INDIA A/C (COLLEGE)	1,52,51,114.55
FEE COLLECTION FROM SB COLLECT A/C	1,20,89,725.00	UNION BANK OF INDIA A/C (BCAS EXAM. A/C)	2,23,087.20
INTEREST A/C (IDBI BANK)	3,933.00	UNION BANK OF INDIA A/C (COLLEGE)	3,35,61,398.41
INTEREST A/C (PNB)	46,727.00	UNION BANK OF INDIA A/C (ICSSR-0877)	1,109.48
INTEREST A/C (SBI)	5,42,913.00	UNION BANK OF INDIA A/C (IGNOU)	1,00,715.10
INTEREST A/C (UBI)	5,97,989.00	UNION BANK OF INDIA A/C (SERB PROJECT)	96,556.82
MISC. INCOME A/C	4,518.00		
Total B. F.	40,73,82,258.06	Total B. F.	40,74,07,910.99

Contd.....p/3



Receipts and Payments (COLLEGE ACCOUNT)

1-Apr-23 to 31-Mar-24

Receipts	BHASKARACHARYA COLLEGE OF		BHASKARACHARYA COLLEGE OF	
	1-Apr-23 to 31-Mar-24	Payments	1-Apr-23 to 31-Mar-24	
Total C. F.	40,73,82,258.06	Total C. F.	40,74,07,910.99	
Indirect Incomes				
PENAL INTEREST A/C	5,876.00			
RTI A/C	60.00			
Indirect Expenses				
Academic Expenses (College)	2,220.00	19,716.93		
Administrative Expenses (College)	648.93			
SALARY & ALLOWANCES EXPENSES A/C	16,848.00			
Total	40,74,07,910.99	Total	40,74,07,910.99	

S. O. (Accounts)

BURSAR

PRINCIPAL

In terms of our separate report of even date attached

FOR ROHIT A KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS (F. R. NO.030352N)(ROHIT KUMAR)
PARTNER
M.No.540677Place: Delhi
Dated:

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

Balance Sheet (Students Fund)

1-Apr-2023 to 31-Mar-2024

BCAS Students Fund A/c as at 31-Mar-2023	Liabilities	BCAS Students Fund A/c as at 31-Mar-2024	BCAS Students Fund A/c as at 31-Mar-2023	Assets	BCAS Students Fund A/c as at 31-Mar-2024
	<u>Capital Account</u>			<u>Fixed Assets</u>	
5,08,55,446.58	(As per Annexure 1 Attached)	5,56,58,032.22	39,43,616.33	FIXED ASSETS (STUDENTS FUND)	20,67,236.98
				(As per Annexure 3 Attached)	
1,04,63,852.00	<u>Current Liabilities</u>	1,32,91,179.00	6,27,39,978.25	<u>Current Assets, Loans & Advances</u>	7,13,74,173.25
	(As per Annexure 2 Attached)			(As per Annexure 4 Attached)	
	<u>Income & Expenditure (Net Profit)</u>				
53,64,296.00	Income from fees etc.	44,92,199.01			
6,66,83,594.58	Total	7,34,41,410.23	6,66,83,594.58	Total	7,34,41,410.23

S. O. (Accounts)

Bursar

Principal

Treasurer

Chairman

In terms of our separate report of even date attached
FOR ROHIT A KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS (F. R. NO.030352N)

(ROHIT KUMAR)
PARTNER
M.No.540677

Place: Delhi

Dated: 16/03/24



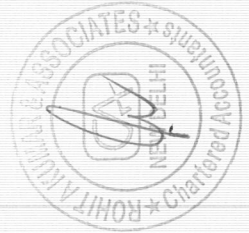
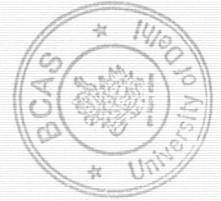
BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Capital Account Details - Students Fund (2023-24)

ANNEXURE-1

S. No.	Head of Account	Opening Balance	Addition During the year	Total	Recurring Expenditure	Non-Recurring Expenditure	Closing Balance
	Earmarked (Club A/c)						
1	Astronomy club	79,504.00	75,000.00	1,54,504.00	-		1,54,504.00
2	Music & Dance club	3,05,525.00	1,20,000.00	4,25,525.00	49,300.00		3,76,225.00
3	Debate club	1,38,234.00	54,500.00	1,92,734.00	3,500.00		1,89,234.00
4	Dramatics & Fine Arts Club	2,23,660.00	80,300.00	3,03,960.00	47,079.00		2,56,881.00
5	Eco club	1,88,585.00	95,000.00	2,83,585.00	17,285.00		2,66,300.00
6	Photography club	1,22,983.00	54,500.00	1,77,483.00	22,559.00		1,54,924.00
7	Yoga club	1,63,060.00	40,000.00	2,03,060.00	10,250.00		1,92,810.00
8	Literacy Club	1,12,668.00	75,000.00	1,87,668.00	8,635.00		1,79,033.00
9	Film club	1,67,610.00	75,000.00	2,42,610.00	3,200.00		2,39,410.00
	Total (A)	15,01,829.00	6,69,300.00	21,71,129.00	1,61,808.00	-	20,09,321.00
	Earmarked (Fees Head)						
1	Student Aid Fund	13,13,773.00	1,33,000.00	14,46,773.00	-		14,46,773.00
2	Development Fund	46,62,420.48	13,81,000.00	60,43,420.48	3,72,854.00		56,70,566.48
3	Alumni fund	12,07,872.00	1,33,000.00	13,40,872.00	19,487.00		13,21,385.00
4	Medical Fee/First Aid Fund Fee	4,37,550.00	66,500.00	5,04,050.00	-		5,04,050.00
5	General Amenities Fund Fee	2,29,925.00	54,975.00	2,84,900.00	1,200.00		2,83,700.00
6	Professional Development Fund Fee	93,280.00	48,060.00	1,41,340.00	-		1,41,340.00
7	Swachta Fund Fee A/c	3,79,785.00	66,500.00	4,46,285.00	-		4,46,285.00
8	N.S.S. Fee	5,166.66	35,440.00	40,606.66	33,320.00		7,286.66
9	BCAS Students Association Fee	8,17,511.00	1,99,500.00	10,17,011.00	1,12,453.00		9,04,558.00
10	Lapse Cautoin Money Fund A/c	19,75,190.00	-	19,75,190.00	10,000.00		19,65,190.00
11	Overhead Charges A/c	70,570.00	47,074.00	1,17,644.00	4,156.00		1,13,488.00
12	Deduction from Sponsorship Money A/c	1,600.00	-	1,600.00	-		1,600.00
13	Security Fees A/c	-	-	-	-		-
14	Prize Money Fund A/c	2,25,450.00	-	2,25,450.00	-		2,25,450.00
	Total (B)	1,14,20,093.14	21,65,049.00	1,35,85,142.14	5,53,470.00		1,30,31,672.14
	Total B.F. (a+b)	1,29,21,922.14	28,34,349.00	1,57,56,271.14	7,15,278.00	-	1,50,40,993.14

Contd.....P/2



S. No.	Head of Account	Opening Balance	Addition During the year	Total	Recurring Expenditure	Non-Recurring Expenditure	Closing Balance
	Total C.F. (a+b)	1,29,21,922.14	28,34,349.00	1,57,56,271.14	7,15,278.00	-	1,50,40,993.14
	Earmarked (Society A/c)						
1	Electronic society	1,37,505.00	18,000.00	1,55,505.00	30,654.00	0.00	1,24,851.00
2	Instrumentation society	1,49,830.00	-	1,49,830.00	16,957.00	0.00	1,32,873.00
3	Food Technology Society	1,08,091.00	-	1,08,091.00	6,850.00	0.00	1,01,241.00
4	Computer Science society	1,25,429.08	12,500.00	1,37,929.08	40,676.00	0.00	97,253.08
5	Polymer Sc Society	87,460.00	-	87,460.00	23,520.00	0.00	63,940.00
6	Biomedical Sciences Society	1,48,447.00	10,000.00	1,58,447.00	6,191.00	0.00	1,52,256.00
7	Physics society	74,554.00	18,000.00	92,554.00	26,710.00	0.00	65,844.00
8	Microbiology society	67,814.00	32,000.00	99,814.00	45,677.00	0.00	54,137.00
9	Chemistry society	56,721.00	-	56,721.00	-	0.00	56,721.00
10	Zoology society	40,818.00	16,800.00	57,618.00	44,808.00	0.00	12,810.00
11	Botany society	1,01,802.00	30,000.00	1,31,802.00	-	0.00	1,31,802.00
	Total(C)	10,98,471.08	1,37,300.00	12,35,771.08	2,42,043.00	-	9,93,728.08
	Capital Fund A/c						
1	Total (D)	22,90,595.00	-	22,90,595.00	-	21,85,738.36	1,04,856.64
	Corpus Fund A/c						
2	Total (E)	3,45,44,458.36	49,73,996.00	3,95,18,454.36	-	-	3,95,18,454.36
	Grand Total (a+b+c+d+e)	5,08,55,446.58	79,45,645.00	5,88,01,091.58	9,57,321.00	21,85,738.36	5,56,58,032.22

[Signature]
Assistant

[Signature]
S. O. (Accounts)

[Signature]
Bursar

[Signature]
Principal



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

ANNEXURE-2

Current Liabilities Details - Students Fund A/c (2023-2024)

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	3,108.00	24,584.00	27,692.00	27,174.00	-	518.00
	b). TDS 94J	600.00	6,075.00	6,675.00	4,575.00	-	2,100.00
	c). GST TDS (R. S. Enterprises)	11,986.00	-	11,986.00	11,986.00	-	-
	Total	15,694.00	30,659.00	46,353.00	43,735.00	-	2,618.00
2	Deepika Wanganoo Memorial Interest A/c (S.F.)	7,283.00	1,821.00	9,104.00	-	-	9,104.00
3	SH. SHYAM LAL & SMT. ANAR DEVI MEMORIA INTEREST A/C	8,859.00	12,380.00	21,239.00	3,100.00	-	18,139.00
4	Sourabh Grover Memorial Interest A/c (S.F.)	19,561.00	2,226.00	21,787.00	-	-	21,787.00
5	PAYABLE TO STUDENT / VENDOR A/C (S. F.)	64,616.00	1,02,235.00	1,66,851.00	1,27,235.00	-	39,616.00
6	REFUNDABLE COLLEGE SECURITY FEE	-	5,000.00	5,000.00	5,000.00	-	-
7	REFUNDABLE COLLEGE SECURITY FEE (2023-24)	-	28,32,000.00	28,32,000.00	6,000.00	-	28,26,000.00
8	REFUNDABLE COLLEGE SECURITY FEE (2022-23)	17,79,000.00	8,92,000.00	26,71,000.00	1,13,050.00	-	25,57,950.00
9	REFUNDABLE COLLEGE SECURITY FEE A/C (2018-19)	1,32,500.00	-	1,32,500.00	7,500.00	-	1,25,000.00
10	REFUNDABLE COLLEGE SECURITY FEE A/C (2019-20)	3,70,000.00	-	3,70,000.00	1,27,500.00	-	2,42,500.00
11	REFUNDABLE COLLEGE SECURITY FEE A/C (2020-21)	10,87,500.00	-	10,87,500.00	6,77,865.00	-	4,09,635.00
12	REFUNDABLE COLLEGE SECURITY FEE A/C (2021-22)	13,30,000.00	-	13,30,000.00	4,72,655.00	-	8,57,345.00
13	REFUNDABLE LIBRARY SECURITY FEE	-	5,000.00	5,000.00	5,000.00	-	-
14	REFUNDABLE LIBRARY SECURITY FEE A/C (2018-19)	1,32,500.00	-	1,32,500.00	7,500.00	-	1,25,000.00
15	REFUNDABLE LIBRARY SECURITY FEE A/C (2019-20)	3,70,000.00	-	3,70,000.00	1,27,500.00	-	2,42,500.00
16	REFUNDABLE LIBRARY SECURITY FEE A/C (2020-21)	10,87,500.00	-	10,87,500.00	4,35,000.00	-	6,52,500.00
17	REFUNDABLE LIBRARY SECURITY FEE A/C (2021-22)	13,30,000.00	-	13,30,000.00	20,000.00	-	13,10,000.00
18	REFUNDABLE LIBRARY SECURITY FEE A/C (2022-23)	26,71,000.00	-	26,71,000.00	9,84,000.00	-	16,87,000.00
19	REFUNDABLE LIBRARY SECURITY FEE A/C (2023-24)	-	18,88,000.00	18,88,000.00	4,000.00	-	18,84,000.00
20	SUNDRY A/C (STUDENTS FUND)	44,571.00	1,20,807.00	1,65,378.00	1,11,817.00	-	53,561.00
21	UNIV. SEXUAL HARASSMENT A/C (S.F.)	10,444.00	17,720.00	28,164.00	2,646.00	-	25,518.00
22	WORLD UNIVERSITY SERVICES FEE A/C (S.F.)	2,824.00	8,860.00	11,684.00	2,646.00	-	9,038.00
23	NCC FEES A/C	-	672.00	672.00	504.00	-	168.00
24	BCAS ALUMNI ASSOCIATION A/C	-	5,54,900.00	5,54,900.00	3,62,700.00	-	1,92,200.00
	Grand Total	1,04,63,852.00	64,74,280.00	1,69,38,132.00	36,46,953.00	-	1,32,91,179.00



Principal

Bursar



S. O. (Accounts)

Assistant

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

(UNIVERSITY OF DELHI)

SECTOR-2, DWARKA, NEW DELHI-110075.

ANNEXURE-3

Fixed Assets Details - Students Fund (2023-2024)

Created out of Students Fund									
Schedule 6 – Fixed Assets									
Description	Cost/value at the beginning of the year	Addition during the year	Deductions during the year	Cost/value at the year end	At the beginning of the year	From Capital Account	From Income & Expenditure A/c	Total upto year end	Net Block
	1	2	3	4	5	6	7	8	As at the current year end (4-8)
A. Fixed Assets									
1. Office & Scientific Equipments and Furniture	37,59,413.00	9,19,997.00		46,79,410.00	-	20,59,212.51	5,93,921.57	26,53,134.08	20,26,275.92
2. Library Books (Donated and purchased)	1,14,958.00	4,364.00		1,19,322.00	-	57,479.00	30,921.49	88,400.49	30,921.51
Total of A.	38,74,371.00	9,24,361.00	-	47,98,732.00	-	21,16,691.51	6,24,843.06	27,41,534.57	20,57,197.43
B. Other Fixed Assets									
1. Water Cooler & Stabilizer	46,666.88			46,666.88		46,491	141.17	46,631.75	35.13
2. Musical Instruments	5,868.95	12,500.00		18,368.95		5,847	2,517.76	8,364.54	10,004.41
3. Tables for Sports	6,384.00			6,384.00		6,384	-	6,384.00	-
4. Table Tennis with Wheels	7,329.50			7,329.50		7,330	-	7,329.50	-
5. Badminton, Volley Bolles Poles & Football Pumps	2,996.00			2,996.00		2,996	-	2,996.00	-
Total of B.	69,245.33	12,500.00	-	81,745.33	-	69,046.85	2,658.93	71,705.78	10,039.55
Gross Total (A) + (B)	39,43,616.33	9,36,861.00	-	48,80,477.33	-	21,85,738.36	6,27,501.99	28,13,240.35	20,67,236.98
									39,43,616.33

[Signature]
Assistant

S. O. (Accounts)

Bursar

Principal



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

Current Assets, Loan & Advances Details - Students Fund (2023-2024)

ANNEXURE-4

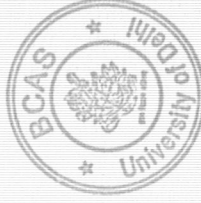
S. No.	Head of Account	Opening Balance	Paid During the year	Total	Receive During the year	Closing Balance
1	Deposits (Asset)	2,68,408.00	-	2,68,408.00	-	2,68,408.00
2	Loans & Advances (Asset)	14,375.04	-	14,375.04	-	14,375.04
3	Bank Accounts					
	Union Bank of India (S. F.)	4,15,34,278.21	2,34,69,994.00	6,50,04,272.21	66,23,209.36	5,83,81,062.85
4	COLLEGE MAIN A/C (S. F.)	2,03,55,200.00	1,32,24,475.00	3,35,79,675.00	2,13,90,316.00	1,21,89,359.00
5	IKS RESEARCH PROJECT A/C (PROF. ERAM S RAO)	65,399.00	-	65,399.00	65,399.00	-
6	INTEREST ACCRUED A/C (S. F.)	12,695.00	16,427.00	29,122.00	-	29,122.00
7	RECEIVABLE FROM VENDOR A/C (S. F.)	13,190.00	60.00	13,250.00	4,490.00	8,760.00
8	SECURITY FOR IGL CONNECTION A/C (S. F.)	4,76,433.00	5,896.36	4,82,329.36	-	4,82,329.36
9	TDS RECEIVABLE FROM I. TAX DEPT. A/C (S. F.)	-	753.00	753.00	-	753.00
10	HIVAIDS AWARENESS ACTIVITY A/C (S. F.)	-	9,004.00	9,004.00	9,000.00	4.00
	Grand Total	6,27,39,978.25	3,67,26,609.36	9,94,66,587.61	2,80,92,414.36	7,13,74,173.25

[Signature]
Assistant

S. O. (Accounts)

[Signature]
Bursar

[Signature]
Principal



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.
Income & Expenditure (Students Fund)
1-Apr-2023 to 31-Mar-2024

BCAS Students Fund A/c		BCAS Students Fund A/c		BCAS Students Fund A/c	
1-Apr-2022 to 31-Mar-2023	Particulars	1-Apr-2023 to 31-Mar-2024	1-Apr-2022 to 31-Mar-2023	Particulars	1-Apr-2023 to 31-Mar-2024
17.00	Direct Expenses (Annexure 7 Attached)	-	38,25,652.00 5,07,616.00	Direct Incomes (Annexure 5 Attached) (Annexure 6 Attached)	47,96,427.00 10,01,697.00
43,33,251.00	Gross Income c/o	57,98,124.00	43,33,268.00		57,98,124.00
43,33,268.00		57,98,124.00	43,33,251.00	Gross Profit b/f	57,98,124.00
2,35,740.00	Indirect Expenses (Annexure 7 Attached)	29,66,855.99	12,66,785.00	Indirect Incomes (Annexure 6 Attached)	16,60,931.00
53,64,296.00	Net Income	44,92,199.01			
56,00,036.00	Total	74,59,055.00	56,00,036.00	Total	74,59,055.00

Balance being surplus / (Deficit) carried to corpus / Capital Fund

Significant Accounting Policies (C)
Contingent liabilities & Notes as Accounts (D)

S. O. (Accounts)

BURSAR

In terms of our separate report of even date attached

FOR ROHIT A KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS (F. R. NO.030352N)

(ROHIT KUMAR)
PARTNER
M.No.540677

Place: Delhi
Dated: 16/12/24

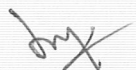
PRINCIPAL

Treasurer

Chairman



Annexure 5 : Academic Receipts	Amount (Rs)	Amount (Rs)
	Current year	Previous Year
Fees Recd. from Students		
Function, Cultural Activity etc. Fee A/c	7,74,544.00	11,43,401.00
Games & Sports Fee A/c	4,87,157.00	6,10,731.00
Training & Placement Cell Fee A/c	1,99,500.00	1,94,247.00
Club Fees A/c	-	3,90,300.00
Picnic/Excursion & Educational Trip Fee A/c	4,41,559.00	3,16,196.00
Establishment/Maintenance Fee A/c	1,33,000.00	1,05,273.00
IT Maintenance Fee A/c	2,66,000.00	2,55,952.00
IT Development Fee A/c	2,60,700.00	1,33,800.00
Women Development Cell Fee A/c	41,344.00	13,579.00
Student Advisory Fee A/c	1,30,668.00	1,30,100.00
Carrer Counseling Fee A/c	66,500.00	63,998.00
Student Social Activity Fee A/c	41,303.00	34,125.00
College Publication Fee A/c	1,07,472.00	87,350.00
Practical Facilitation Fees A/c	89,680.00	56,600.00
Digital Content Assistant Fee A/c	7,00,000.00	-
Foreign Student Fee A/c	39,600.00	2,90,000.00
Departmental Society Fee A/c	10,17,400.00	-
Total	47,96,427.00	38,25,652.00


Assistant


S. O. (Accounts)


Bursar

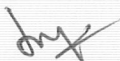

Principal



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

Annexure 6	Amount (Rs.)	Amount (Rs.)
	Current Year	Previous Year
Direct Income		
Misc. Library Development Fund A/c	7,305.00	12,496.00
IGNOU A/c	9,58,092.00	4,46,220.00
Transcription Fees A/c	24,300.00	17,400.00
Consultancy Services A/c	12,000.00	31,500.00
Total	10,01,697.00	
Indirect Income		
Bank Interest A/c	15,12,931.00	12,66,785.00
Other Income		
Anit Tobacco Cell A/c	20,000.00	-
Bhaskaracharya Cell A/c	20,000.00	-
Equal Opportunity Cell A/c	20,000.00	-
Foreign Language Course Reg. Fees A/c	3,150.00	-
Gandhian Study Circle Cell A/c	20,000.00	-
SC/ST Cell A/c	20,000.00	-
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	20,000.00	-
Vivekanand Vichar Manch Cell A/c	20,000.00	-
TOTAL	16,60,931.00	12,66,785.00


Assistant


S. O. (Accounts)


Bursar


Principal



Annexure 7		
Contingency and Other Expenses	Current Year	Previous Year
	Amount (Rs.)	Amount (Rs.)
<u>Direct Expenses</u>		
Interest on TDS A/c	-	17.00
Total - 'A'	-	17.00
<u>Indirect Expenses</u>		
Audit Fees	3,000.00	-
Biomedical Waste Payment A/c	39,200.00	-
Depreciation A/c	6,27,501.99	-
Energy Audit & ISO Certification A/c	24,721.00	-
Equal Opportunity Cell A/c	27,256.00	13,648.00
Gender Sansitisation A/c	4,256.00	4,302.00
Green & Environment Audit A/c	24,987.00	-
NAAC A/c	21,97,950.00	1,97,181.00
SC/ST Cell A/c	7,971.00	-
Short Term Course on Youth & Climate Change A/c	-	13,774.00
Short Term Course on Vedic Mathematics A/c	-	3,000.00
Vivekanand Vichar Manch A/c	2,217.00	-
Workshop/Seminar A/c	7,796.00	3,835.00
Total - 'B'	29,66,855.99	2,35,740.00
Total - 'A + B'	29,66,855.99	2,35,757.00


Assistant


S. O. (Accounts)


Bursar


Principal



Receipt & Payment Account of N.S.S. Account for the year 2023-24

Previous Yr. 2022-2023	Receipts	Current Yr. 2023-2024	Previous Yr. 2022-2023	Payments	Current Yr. 2023-2024
28,316.66	Union Bank of India (Opening Balance)	5,166.66	500.00	Audit Fees	500.00
26,020.00	Fees recd. from students	26,600.00	36,960.00	University Fees	26,460.00
0.00	NSS Fees Recovery	8840.00	380.00	Refund to NSS Centre	-
13,500.00	Reimbursement from Delhi University (NSS Centre)	-	5,750.00	Other NSS Activities	-
			19,080.00	Honorarium Paid	6,360.00
			5,166.66	Union Bank of India (closing balance)	7,286.66
67,836.66	Total	40,606.66	67,836.66	Total	40,606.66

Balance Sheet of N.S.S. Account as on 31ST March 2024

Previous Yr. 2022-2023	Liabilities	Current Yr. 2023-2024	Previous Yr. 2022-2023	Assets	Current Yr. 2023-2024
5,166.66	N.S.S. A/c (unspent Balance)	7,286.66	5,166.66	Union Bank of India	7,286.66
5,166.66	Total	7,286.66	5,166.66	Total	7,286.66

Income & Expenditure Account of N.S.S. Account for the year 2023-24

Previous Yr. 2022-2023	Expenditure	Current Yr. 2023-2024	Previous Yr. 2022-2023	Income	Current Yr. 2023-2024
500.00	Audit Fees	500.00	26,020.00	Fees recd. from students	26,600.00
36,960.00	University Fees	26,460.00	13,500.00	Reimbursement from Delhi University (NSS Centre)	-
5,750.00	Other NSS Activities	-	0.00	NSS Fees Recovery	8840.00
19,080.00	Honorarium Paid	6,360.00			
380.00	Refund to NSS Centre	0.00			
5,166.66	Unspent Balance for the year (2023-24)	7,286.66	28,316.66	Unspent Balance for the year (2022-23)	5,166.66
67,836.66		40,606.66	67,836.66		40,606.66

S. O. (Accounts)

Bursar

Principal

Treasurer

Chairman

In terms of our separate report of even date attached
FOR ROHIT A KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS (F. R. NO.030352N)

CA ROHIT KUMAR
Prop.
M.No.540677

Place: Delhi

Dated: 16/8/24



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**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,2024

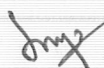
RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
Balance as on 1st April,2023	1,02,90,000.00	Security Refund during the year 2023-24	
Security Collect during the Year (2023-24)		Security Fees A/c (Lapsed)	-
Refundable College Security A/c	28,32,000.00	Refundable College Security A/c (2018-19)	7,500.00
Refundable Library Security A/c	18,88,000.00	Refundable Library Security A/c (2018-19)	7,500.00
		Refundable College Security A/c (2019-20)	1,27,500.00
		Refundable Library Security A/c (2019-20)	1,27,500.00
		Refundable College Security A/c (2020-21)	6,77,865.00
		Refundable Library Security A/c (2020-21)	4,35,000.00
		Refundable College Security A/c (2021-22)	4,72,655.00
		Refundable Library Security A/c (2021-22)	20,000.00
		Refundable College Security A/c (2022-23)	1,13,050.00
		Refundable Library Security A/c (2022-23)	92,000.00
		Refundable College Security A/c (2023-24)	6,000.00
		Refundable Library Security A/c (2023-24)	4,000.00
		Transferred to Unclaimed Caution Deposit A/c	-
		Total Refund	20,90,570.00
		Balance as on 31 st March,2024	1,29,19,430.00
Total	1,50,10,000.00	Total	1,50,10,000.00

UNCLAIM CAUTION DEPOSIT ACCOUNT

Statement No. 2

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH,2024

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
Balance as on 1st April,2023	1975190.00	Spent during the year 2023-24	10000.00
Transferred from Caution Deposit Account	-	Balance as 31st March,2024	19,65,190.00
Total	19,75,190.00	Total	19,75,190.00


Assistant


S. O. (Accounts)


Bursar

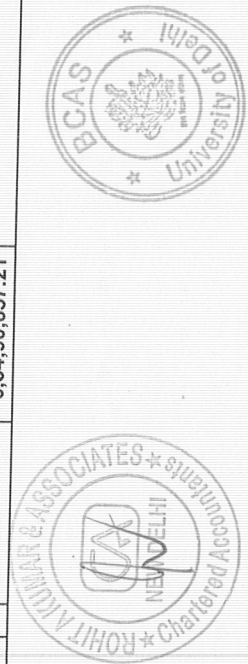

Principal



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.
Receipts and Payments (BCAS STUDENTS FUND ACCOUNT)
1-Apr-23 to 31-Mar-24

Receipts		BCAS STUDENTS FUND A/C		Payments	BCAS STUDENTS FUND A/C	
		1-Apr-23 to 31-Mar-24			1-Apr-23 to 31-Mar-24	
Opening Balance				Capital Account		
Bank Accounts				EARMARKED FUND A/C - CLUB A/C (S. F.)		1,37,849.00
UNION BANK OF INDIA A/C (STUDENTS FUND)		4,15,34,278.21		EARMARKED FUND A/C (S.F.)		3,68,271.00
Capital Account				EARMARKED FUND A/C - SOCIETY HEAD (S. F.)		1,96,203.00
EARMARKED FUND A/C - CLUB A/C (S. F.)		20,000.00				
EARMARKED FUND A/C (S.F.)		47,074.00				
EARMARKED FUND A/C - SOCIETY HEAD (S. F.)		1,37,300.00				
Current Liabilities						
PAYABLE TO STUDENT / VENDOR A/C (S. F.)		15,500.00		Current Liabilities		
SUNDRY A/C (STUDENTS FUND)		1,20,807.00		BCAS ALUMNI ASSOCIATION A/C		
Duties & Taxes		-		NCC FEES A/C (S.F.)		3,62,700.00
Current Assets				PAYABLE TO STUDENT / VENDOR A/C (S. F.)		504.00
COLLEGE MAIN A/C (S. F.)		2,03,55,200.00		REFUNDABLE COLLEGE SECURITY A/C (S.F.)		1,27,235.00
HIV/AIDS AWARENESS ACTIVITIES A/C (S. F.)		9,000.00		REFUNDABLE COLLEGE SECURITY FEE A/C (2018-19)		5,000.00
IKS RESEARCH PROJECT A/C (PROF. ERAM S RAO) (S. F.)		65,399.00		REFUNDABLE COLLEGE SECURITY FEE A/C (2019-20)		5,000.00
Direct Incomes				REFUNDABLE COLLEGE SECURITY FEE A/C (2020-21)		88,910.00
CONSULTANCY SERVICES A/C (S.F.)		12,000.00		REFUNDABLE COLLEGE SECURITY FEE A/C (2021-22)		4,420.00
IGNOU A/C (S. F.)		9,57,339.00		REFUNDABLE COLLEGE SECURITY FEE A/C (2022-23)		17,165.00
ACADEMIC RECEIPTS A/C (S. F.)		2,16,960.00		REFUNDABLE LIBRARY SECURITY FEE A/C (2018-19)		93,615.00
				REFUNDABLE LIBRARY SECURITY FEE A/C (2019-20)		5,000.00
				REFUNDABLE LIBRARY SECURITY FEE A/C (2020-21)		1,10,000.00
				REFUNDABLE LIBRARY SECURITY FEE A/C (2021-22)		90,440.00
				REFUNDABLE LIBRARY SECURITY FEE A/C (2022-23)		20,000.00
				SECURITY PAYABLE TO STUDENTS A/C (S. F.)		86,000.00
				SH. SHYAM LAL & SMT. ANAR DEVI MEMORIA INTEREST A/C		5,000.00
				SUNDRY A/C (STUDENTS FUND)		26,740.00
				UNIV. SEXUAL HARASSMENT A/C (S.F.)		3,100.00
				WORLD UNIVERSITY SERVICES FEE A/C (S.F.)		95,936.00
				Duties & Taxes		2,646.00
				Sundry Creditors		2,646.00
						44,409.00
						23,31,727.00
Total B. F.		6,34,90,857.21		Total B. F.		42,30,516.00

Contd.....p/2



Receipts and Payments (BCAS STUDENTS FUND ACCOUNT)

1-Apr-23 to 31-Mar-24

BCAS STUDENTS FUND A/C		BCAS STUDENTS FUND A/C	
1-Apr-23 to 31-Mar-24		1-Apr-23 to 31-Mar-24	
Receipts	Payments		
Total C. F.	Total C. F.		
Indirect Incomes	Fixed Assets	6,34,90,857.21	42,30,516.00
INTEREST A/C (S.F.)	ELECTRIC GUITAR (S. F.)	15,13,403.00	9,36,861.00
	FOOT MOUNTING INDUCTION MOTOR (S. F.)		12,500.00
	GLADWIN HIGHER COMPUTER KIOSK A/C (S. F.)		12,000.00
	QUEUE MANAGER A/C (S.F.)	12.00	1,65,000.00
	STAINLESS STEEL BOOKEND (S. F.)		17,004.00
	SUGGESTION BOX A/C (S. F.)		19,500.00
	WOODEN CABINET (S.F.)		2,996.00
	WOODEN PODIUM A/C (S. F.)		7,965.00
	FIXED ASSETS (STUDENTS FUND)		20,000.00
			6,79,896.00
	Current Assets		2,17,198.36
	COLLEGE MAIN A/C (S. F.)		2,03,749.00
	HIV/AIDS AWARENESS ACTIVITIES A/C (S. F.)		7,553.00
	SECURITY FOR IGL CONNECTION A/C (S. F.)		5,896.36
	Direct Incomes		3,49,220.00
	MISC. LIBRARY DEVELOPMENT FUND A/C (S. F.)		4,425.00
	ACADEMIC RECEIPTS A/C (S. F.)		3,44,795.00
	Indirect Incomes		472.00
	INTEREST A/C (S.F.)		472.00
	OTHER EXPENSES (S. F. A/C)		8,85,355.00
	BIOMEDICAL WASTE PAYMENT A/C (S. F.)		22,400.00
	EQUAL OPPORTUNITY CELL A/C (S.F.)		3,256.00
	GENDER SANSITISATION AC/ (S.F.)		1,500.00
	INTEREST ON TDS A/C (S.F.)		12.00
	NAAC A/C (S.F.)		8,54,216.00
	SC/ST CELL A/C (S.F.)		3,971.00
Total B. F.	Total B. F.	6,50,04,272.21	66,19,622.36

Contd.....p/3



Receipts and Payments (BCAS STUDENTS FUND ACCOUNT)

1-Apr-23 to 31-Mar-24

Receipts	BCAS STUDENTS FUND A/C		BCAS STUDENTS FUND A/C	
	1-Apr-23 to 31-Mar-24		1-Apr-23 to 31-Mar-24	
Total C. F.		6,50,04,272.21	Total C. F.	66,19,622.36
			VIVEKANAND VICHAR MANCH A/C (S. F.)	3,587.00
			WORKSHOP/SEMINAR A/C (S.F.)	705.00
				2,882.00
			Closing Balance	
			Bank Accounts	
			UNION BANK OF INDIA A/C (STUDENT'S FUND)	5,83,81,062.85
Total		6,50,04,272.21	Total	6,50,04,272.21

S. O. (Accounts)

BURSAR

PRINCIPAL

In terms of our separate report of even date attached
FOR ROHIT A KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS (F. R. NO.030352N)

(ROHIT KUMAR)
PARTNER
M.No.540677

Place: Delhi
Dated:



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

Balance Sheet (Provident Fund & New Pension Scheme)

1-Apr-2023 to 31-Mar-2024

BCAS PROVIDENT FUND & NEW PENSION SCHEME A/C	Liabilities	BCAS PROVIDENT FUND & NEW PENSION SCHEME A/C	BCAS PROVIDENT FUND & NEW PENSION SCHEME A/C	BCAS PROVIDENT FUND & NEW PENSION SCHEME A/C
as at 31-Mar-2023	Capital Account	as at 31-Mar-2024	as at 31-Mar-2023	as at 31-Mar-2024
1,45,595.91	(As per Annexure 1 Attached)	1,69,868.91	15,37,80,054.91	17,48,08,843.91
15,36,34,459.00	Current Liabilities	17,46,38,975.00		
	(As per Annexure 2 Attached)			
15,37,80,054.91	Total	17,48,08,843.91	15,37,80,054.91	Total
				17,48,08,843.91

S. O. (Accounts)

Bursar

Principal

Treasurer

Chairman

In terms of our separate report of even date attached

FOR ROHIT A KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS (F. R. NO.030352N)

(ROHIT KUMAR)
PARTNER
M.No.540677

Place: Delhi

Dated: 16/8/24



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

Capital Account Details - Provident Fund & New Pension Scheme (2023-24)

ANNEXURE-1

S. No.	Head of Account	Opening Balance	Addition During the year	Total	Recurring Expenditure	Non-Recurring Expenditure	Closing Balance
1	Reserve Fund A/c (NPS)	1,32,127.20	9,469.00	1,41,596.20	-	-	1,41,596.20
2	Reserve Fund A/c (PF)	13,468.71	25,467.00	38,935.71	10,663.00	-	28,272.71
	Total	1,45,595.91	34,936.00	1,80,531.91	10,663.00	-	1,69,868.91


Assistant


S. O. (Accounts)


Bursar


Principal



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

ANNEXURE-2

Current Liabilities Details - Provident Fund & New Pension Scheme (2023-2024)

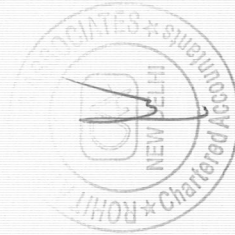
S. No.	Head of Account	Opening Balance	Addition During the year	Total	Recurring Expenditure	Non-Recurring Expenditure	Closing Balance
1	MISC. DEPOSIT A/C (N.P.S)	100.00	-	100.00	100.00	-	-
2	NEW PENSION SCHEME A/C (NPS)	20,139.00	-	20,139.00	20,139.00	-	-
3	PROVIDENT FUND SUBSCRIPTION A/C (P.F.)	15,36,14,220.00	2,39,64,755.00	17,75,78,975.00	29,40,000.00	-	17,46,38,975.00
	Grand Total	15,36,34,459.00	2,39,64,755.00	17,75,99,214.00	29,60,239.00	-	17,46,38,975.00

[Signature]
Assistant

S. O. (Accounts)

[Signature]
Bursar

[Signature]
Principal



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

Current Assets, Loan & Advances Details - Provident Fund & New Pension Scheme (2023-2024) ANNEXURE-4

S. No.	Head of Account	Opening Balance	Paid During the year	Total	Receive During the year	Closing Balance
1	Deposits (Asset)	14,32,17,500.00	2,37,51,245.00	16,69,68,745.00	1,04,57,028.00	15,65,11,717.00
2	Bank Accounts					
	Union Bank of India (PF)	3,85,568.11	1,49,01,397.00	1,52,86,965.11	1,49,44,690.00	3,42,275.11
	Union Bank of India (NPS)	1,52,365.80	1,86,01,286.00	1,87,53,651.80	1,86,12,056.00	1,41,595.80
3	INTEREST ACCRUED A/C (P. F.)	1,00,02,434.00	87,08,320.00	1,87,10,754.00	10,06,965.00	1,77,03,789.00
4	RECEIVABLE FORM COLLEGE A/C (P.F.)	12,287.00	1,09,467.00	1,21,754.00	12,287.00	1,09,467.00
5	RECEIVABLE FORM COLLEGE A/C (N.P.S.)	-	-	-	-	-
6	SUNDRY A/C (P.F.)	9,900.00	-	9,900.00	9,900.00	-
	Grand Total	15,37,80,054.91	6,60,71,715.00	21,98,51,769.91	4,50,42,926.00	17,48,08,843.91

[Signature]
Assistant

[Signature]
S. O. (Accounts)

[Signature]
Bursar

[Signature]
Principal



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

Receipts and Payments (Provident Fund & New Pension Scheme)

BCAS PROVIDENT FUND & NEW PENSION SCHEME A/C		BCAS PROVIDENT FUND & NEW PENSION SCHEME A/C	
1-Apr-23 to 31-Mar-24		1-Apr-23 to 31-Mar-24	
Receipts	Payments		
Opening Balance			
Union Bank of India (PF)			
Union Bank of India (NPS)			
	5,37,933.91		
Capital Account			
RESERVE FUND A/C (NPS)			
	9,469.00		
Current Liabilities			
NEW PENSION SCHEME A/C (NPS)			
PROVIDENT FUND SUBSCRIPTION A/C (P.F.)			
	1,85,91,817.00		
	1,48,71,521.00		
Current Assets			
SUNDRY A/C (P.F.)			
INTEREST ACCRUED A/C (P.F.)			
RECEIVABLE FORM COLLEGE A/C (P.F.)			
RECEIVABLE FROM COLLEGE A/C (N.P.S.)			
Deposits (Asset)			
	22,187.00		
Indirect Incomes			
INTEREST A/C (P.F.)			
	7,689.00		
Total	3,40,40,616.91	Total	3,40,40,616.91

S. O. (Accounts)

BURSAR

PRINCIPAL

In terms of our separate report of even date attached
FOR ROHIT A KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS (F. R. NO.030352N)

(ROHIT KUMAR)
PARTNER
M.No.540677

Place: Delhi
Dated:



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

SECTOR-2, DWARKA,
E-Mail : accounts@bcas.du.ac.in

UNION BANK OF INDIA A/C (COLLEGE)

Reconciliation Statement

1-Apr-23 to 31-Mar-24

Page 1

Date	Particulars	Favouring Name / Received From	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
6-Mar-24	PHYSICS CONTINGENCY A/C		Payment	Cheque	008013	6-Mar-24	2-Apr-24	9,583.00	
6-Mar-24	PHYSICS CONTINGENCY A/C		Payment	Cheque	008013	6-Mar-24	2-Apr-24	7,715.00	
6-Mar-24	MICROBIOLOGY CONTINGENCY A/C		Payment	Cheque	008013	6-Mar-24	2-Apr-24	10,798.00	
6-Mar-24	REPAIR & MAINTENANCE OF SCIENTIFIC EQUIPMENTS AC		Payment	Cheque	008013	6-Mar-24	2-Apr-24	24,426.00	
6-Mar-24	POLYMER SCIENCE CONTINGENCY A/C		Payment	Cheque	008013	6-Mar-24	2-Apr-24	84,315.00	
6-Mar-24	ELECTRONICS CONTINGENCY A/C		Payment	Cheque	008013	6-Mar-24	2-Apr-24	646.00	
6-Mar-24	INVITED SPEAKERS (COLLEGE)		Payment	Cheque	008013	6-Mar-24	2-Apr-24	2,800.00	
28-Mar-24	PAYABLE TO STAFF/NOMINEE A/C		Payment	Cheque	008051	28-Mar-24	3-Apr-24	55,558.00	
28-Mar-24	COLOUR PRINTING PRESS A/C		Payment	Cheque	008052	28-Mar-24	12-Apr-24	8,047.00	

Balance as per Company Books: 3,35,61,398.41

Amounts not reflected in Bank: 2,03,888.00

Balance as per Bank: 3,37,65,286.41

Bursar

Bhaskaracharya College of Applied Sciences

Principal



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BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

SECTOR-2, DWARKA,
E-Mail : accounts@bcas.du.ac.in

STATE BANK OF INDIA A/C (COLLEGE)

Reconciliation Statement

1-Apr-23 to 31-Mar-24

Page 1

Date	Particulars	Favouring Name / Received From	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
Balance as per Company Books: 1,52,51,114.55									
Amounts not reflected in Bank:									
Balance as per Bank: 1,52,51,114.55									

Bursar

Bhaskaracharya College of Applied Sciences

Principal



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BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

SECTOR-2, DWARKA,
E-Mail : accounts@bcas.du.ac.in

IDBI BANK A/C (COLLEGE)

Reconciliation Statement

1-Apr-23 to 31-Mar-24

Date	Particulars	Favouring Name / Received From	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit

Bursar

Bhaskaracharya College of Applied Sciences

Principal



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

SECTOR-2, DWARKA,
E-Mail : accounts@bcas.du.ac.in

PUNJAB NATIONAL BANK A/C (COLLEGE)

Reconciliation Statement

1-Apr-23 to 31-Mar-24

Date	Particulars	Favouring Name / Received From	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
Balance as per Company Books: 7,69,724.18									
Amounts not reflected in Bank:									
Balance as per Bank: 7,69,724.18									

Bursar

Bhaskaracharya College of Applied Sciences

Principal



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BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

SECTOR-2, DWARKA,
E-Mail : accounts@bcas.du.ac.in

PUNJAB NATIONAL BANK A/C (STAR COLLEGE SCHEME)

Reconciliation Statement

1-Apr-23 to 31-Mar-24

										Page 1
Date	Particulars	Favouring Name / Received From	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit	
								Balance as per Company Books: 9,51,963.00		
								Amounts not reflected in Bank:		
								Balance as per Bank: 9,51,963.00		


Bursar
Bhaskaracharya College of Applied Sciences


Principal
Bhaskaracharya College of Applied Sciences



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BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

SECTOR-2, DWARKA,
E-Mail : accounts@bcas.du.ac.in

UNION BANK OF INDIA A/C (BCAS EXAM. A/C)

Reconciliation Statement

1-Apr-23 to 31-Mar-24

Page 1

Date	Particulars	Favouring Name / Received From	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
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Balance as per Company Books: **2,23,087.20**

Amounts not reflected in Bank:

Balance as per Bank: 2,23,087.20


Bursar


Principal
Bhaskaracharya College of Applied Sciences



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

SECTOR-2, DWARKA,
E-Mail : accounts@bcas.du.ac.in

UNION BANK OF INDIA A/C (ICSSR-0877)

Reconciliation Statement

1-Apr-23 to 31-Mar-24

Page 1

Date	Particulars	Favouring Name / Received From	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
								Balance as per Company Books:	1,109.48
								Amounts not reflected in Bank:	
								Balance as per Bank:	1,109.48


 Bursar
 Bhaskaracharya College of Applied Sciences


 Principal
 Bhaskaracharya College of Applied Sciences



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

SECTOR-2, DWARKA,
E-Mail : accounts@bcas.du.ac.in

UNION BANK OF INDIA A/C (IGNOU)

Reconciliation Statement

1-Apr-23 to 31-Mar-24

Date	Particulars	Favouring Name / Received From	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
Balance as per Company Books: 1,00,715.10									
Amounts not reflected in Bank:									
Balance as per Bank: 1,00,715.10									

Page 1

Credit

Bursar

Bhaskaracharya College of Applied Sciences

Principal



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

SECTOR-2, DWARKA,
E-Mail : accounts@bcas.du.ac.in

UNION BANK OF INDIA A/C (SERB PROJECT)

Reconciliation Statement

1-Apr-23 to 31-Mar-24

Page 1

Date	Particulars	Favouring Name / Received From	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
Balance as per Company Books: 96,556.82									
Amounts not reflected in Bank:									
Balance as per Bank: 96,556.82									

Bursar
Bhaskaracharya College of Applied Sciences

Principal



BANK RECONCILIATION STATEMENT OF BCAS STUDENT'S FUND A/C NO. 113210011001610
(UNION BANK OF INDIA) FOR THE YEAR 1ST APRIL-2023 TO 31ST MARCH-2024.

Add: Cheque issued but not cleared upto 31-03-2024

S. No.	Ch. No.	Date	Name	Amount
1	112079	28-03-2024	Yourself	4,10,357.00
2	112080	28-03-2024	Yourself	60,948.00
3	112081	28-03-2024	Yourself	18,556.00
4	003359	19-03-2024	Yourself	500.00
5	112071	21-03-2024	Yourself	1,500.00
			Total	4,91,861.00

Balance as per ledger

5,83,81,062.85

Add: Cheques issued but not cleared

4,91,861.00

Balance as per bank statement as on 31-03-2024

5,88,72,923.85

S. O. (Accounts)

Bursar

Principal



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

SECTOR-2, DWARKA,

E-Mail : accounts@bcas.du.ac.in**UNION BANK OF INDIA A/C (PROVIDENT FUND)**

Reconciliation Statement

1-Apr-23 to 31-Mar-24

Date	Particulars	Favouring Name / Received From	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
Balance as per Company Books: 3,42,275.11									
Amounts not reflected in Bank:									
Balance as per Bank: 3,42,275.11									

Bursar

Bhaskaracharya College of Applied Sciences

Principal



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BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

SECTOR-2, DWARKA,
E-Mail : accounts@bcas.du.ac.in

UNION BANK OF INDIA A/C (NEW PENSION SCHEME)

Reconciliation Statement

1-Apr-23 to 31-Mar-24

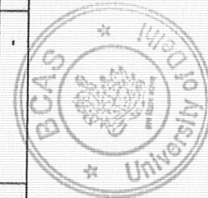
									Page 1
Date	Particulars	Favouring Name / Received From	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
					Balance as per Company Books: 1,41,595.80				
					Amounts not reflected in Bank:				
					Balance as per Bank: 1,41,595.80				

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

Trial Balance from 1-Apr-23 to 31-Mar-24 (COLLEGE A/C)

Particulars	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-23 to 31-Mar-24				BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-23 to 31-Mar-24			
	Debit Opening Balance	Transactions		Debit Closing Balance	Credit Opening Balance	Transactions		Credit Closing Balance
		Debit	Credit			Debit	Credit	
Capital Account								
EARMARKED FUND A/C (COLLEGE)								
BIO CONTROL PROJECT A/C (PROF. ERAM S RAO)	-	-	-	-	-	-	50,000.00	50,000.00
DST PROJECT A/C (DR. UMA CHAUDHRY)	-	-	-	-	1,30,613.00	-	-	1,30,613.00
ICMR PROJECT-2 A/C (PROF. UMA CHAUDHRY)	-	-	-	-	6,64,228.00	9,60,126.00	6,96,519.00	4,00,621.00
ICMR PROJECT A/C (PROF. UMA CHAUDHRY)	-	-	-	-	15,554.00	15,554.00	-	-
IKS PROJECT A/C (PROF. ERAM S. RAO)	-	-	-	-	-	1,58,139.00	1,58,139.00	-
MEDICAL REVOLVING FUND A/C	-	-	-	-	1,23,147.00	-	-	1,23,147.00
SEXUAL HARRASMENT A/C (T. STAFF)	-	-	-	-	9,068.00	-	-	9,068.00
SOL INCOME & EXPENSES A/C	-	-	-	-	35,000.00	-	45,000.00	80,000.00
STAR COLLEGE SCHEME A/C (1)	-	-	-	-	82,955.00	-	4,625.00	87,580.00
STAR COLLEGE SCHEME A/C (2)	-	-	-	-	8,05,741.00	-	55,034.00	8,60,775.00
CAPITAL FUND A/C (COLLEGE)	-	-	-	-	1,40,37,338.07	64,58,130.22	-	75,79,207.85
CAPITAL FUND A/C (DST PROJECT - DR. UMA CHAUDHRY)	-	-	-	-	3,21,958.00	1,57,115.50	-	1,64,842.50
CAPITAL FUND A/C (ICMR PROJECT - DR. UMA CHAUDHRY)	-	-	-	-	6,10,500.00	3,60,439.22	-	2,50,060.78
CAPITAL FUND A/C (SERB PROJECT - DR. UMA DHAWAN)	-	-	-	-	4,73,404.00	2,79,276.77	-	1,94,127.23
CAPITAL FUND A/C (STAR COLLEGE SCHEME - 1)	-	-	-	-	27,07,948.76	15,60,380.74	-	11,47,568.02
CAPITAL FUND A/C (STAR COLLEGE SCHEME - 2)	-	-	-	-	3,20,127.00	2,27,394.92	-	92,732.08
CAPITAL FUND A/C (UGC 12TH PLAN GRANT)	-	-	-	-	2,50,937.57	1,48,153.70	-	1,02,783.87
IKS PROJECT A/C (PROF. SIDHARTH SIROHI)	-	-	-	-	3,56,220.00	3,57,070.00	6,914.00	6,064.00
NUTRIGARDEN PROJECT A/C (DR. ERAM S. RAO)	-	-	-	-	1,17,741.00	1,17,741.00	-	-
SERB PROJECT-2 (DR. UMA DHAWAN)	-	-	-	-	12,72,452.00	12,32,380.26	49,194.08	89,265.82
SERB PROJECT A/C (PROF. ERAM S. RAO)	-	-	-	-	1,060.76	5,04,873.76	5,03,813.00	-
TOTAL	-	-	-	-	2,23,35,993.16	1,25,36,775.09	15,69,238.08	1,13,68,456.15
Current Liabilities								
Duties & Taxes (College)								
GST TDS A/C (JBMD ENTERPRISES)	-	-	-	-	3,249.00	43,252.00	43,513.00	3,510.00
GST TDS A/C (Knight Surveillance Security)	-	-	-	-	2,210.00	28,462.00	28,556.00	2,304.00
GST TDS A/C (M/S. R. S. ENTERPRISES) (COLLEGE)	-	-	-	-	-11,986.00	-	11,986.00	-
GST TDS A/C (SAMITEK INSTRUMENTS)	-	-	-	-	-	9,320.00	9,320.00	-
TOTAL	-	-	-	-	-6,527.00	81,034.00	93,375.00	5,814.00
Total B. F.	-	-	-	-	2,23,29,466.16	1,26,17,809.09	16,62,613.08	1,13,74,270.15

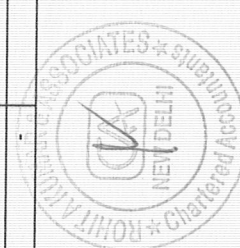
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Trial Balance from 1-Apr-23 to 31-Mar-24 (COLLEGE A/C)

Particulars	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-23 to 31-Mar-24				BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-23 to 31-Mar-24			
	Debit Opening Balance	Transactions		Debit Closing Balance	Credit Opening Balance	Transactions		Credit Closing Balance
		Debit	Credit			Debit	Credit	
Total C. F.	-	-	-	-	2,23,29,466.16	1,26,17,809.09	15,62,613.08	1,13,74,270.15
Current Liabilities								
Duties & Taxes (College)								
TDS 94C A/C (ICSSR)	-	-	-	-	2,321.00	2,462.00	-	-141.00
TDS 94(I) A/C	-	-	-	-	-	420.00	420.00	-
TDS 94J A/C (ICSSR)	-	-	-	-	4,600.00	4,600.00	-	-
TDS A/C (92A)	-	-	-	-	13,04,833.00	5,07,16,770.00	4,96,18,020.00	2,06,083.00
TDS A/C (94C)	-	-	-	-	6,482.00	74,092.00	1,37,691.00	70,081.00
TDS A/C (94C) (SERB)	-	-	-	-	-	1,803.00	1,803.00	-
TDS A/C (94J)	-	-	-	-	19,440.00	4,88,114.00	6,49,435.00	1,80,761.00
TDS A/C (94J) (SERB)	-	-	-	-	-	1,500.00	1,800.00	300.00
AISHE A/C	-	-	-	-	8,000.00	8,000.00	-	-
CSIR CONTINGENCY A/C	-	-	-	-	20,000.00	-	-	20,000.00
DAILY WAGES PAYMENT PAYABLE A/C	-	-	-	-	-	1,35,258.00	1,35,258.00	-
DELHI UNIVERSITY EXAMINATION FEES A/C	-	-	-	-	5,21,889.96	600.00	21,300.00	5,42,589.96
D.U.C.K.U. FEE A/C	-	-	-	-	6,410.00	19,870.00	15,220.00	1,760.00
D.U.C.L.E.A. UNION FEE A/C	-	-	-	-	280.00	760.00	480.00	-
D.U.C.L.S.A. UNION FEE A/C	-	-	-	-	945.00	2,565.00	1,620.00	-
FELLOWSHIP A/C	-	-	-	-	6,03,655.00	9,73,450.00	11,06,800.00	7,37,005.00
GROUP INSURANCE SCHEME A/C (NT)	-	-	-	-	-	1,27,200.00	1,27,200.00	-
GROUP INSURANCE SCHEME A/C (T)	-	-	-	-	-	4,03,200.00	4,10,400.00	7,200.00
HEALTH CENTRE CONTRIBUTION A/C (TEACHING)	-	-	-	-	2,48,200.00	6,71,300.00	4,23,800.00	700.00
HEALTH CENTRE CONTRIBUTION (NON-TEACHING)	-	-	-	-	81,550.00	2,52,550.00	1,71,000.00	-
L.I.C. PREMIUM A/C (NON-TEACHING)	-	-	-	-	-	24,78,817.00	24,79,134.00	317.00
L.I.C. PREMIUM A/C (TEACHING)	-	-	-	-	-	12,66,257.00	12,66,797.00	540.00
NEW PENSION SCHEME A/C (COLLEGE)	-	-	-	-	-	1,85,91,817.00	1,85,91,817.00	-
PAYABLE TO STAFF/NOMINEE A/C	-	-	-	-	-	55,558.00	55,558.00	-
PAYABLE TO STUDENT/VENDOR A/C (COLLEGE)	-	-	-	-	15,610.00	-	-	15,610.00
PRACTICAL REMUNERATION A/C	-	-	-	-	-	-	5,517.00	5,517.00
PROVIDENT FUND A/C (COLLEGE)	-	-	-	-	12,287.00	1,46,41,505.00	1,47,38,685.00	1,09,467.00
RECEIVABLE/PAYABLE FROM VENDORS A/C	-	-	-	-	954.00	17,023.00	-	-16,069.00
SALARY/PENSION ETC. PAYABLE A/C	-	-	-	-	-	20,02,71,855.00	20,02,71,855.00	-
TOTAL	-	-	-	-	2,51,86,923.12	30,38,25,155.09	29,18,94,223.08	1,32,55,991.11
Total B. F.					2,51,86,923.12	30,38,25,155.09	29,18,94,223.08	1,32,55,991.11

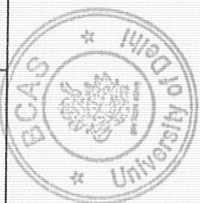
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Trial Balance from 1-Apr-23 to 31-Mar-24 (COLLEGE A/C)

Particulars	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-23 to 31-Mar-24				BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-23 to 31-Mar-24			
	Debit Opening Balance	Transactions		Debit Closing Balance	Credit Opening Balance	Transactions		Credit Closing Balance
		Debit	Credit			Debit	Credit	
Total C. F.								
Current Liabilities								
SCHOLARSHIP A/C	-	-	-	-	2,51,86,923.12	30,38,25,155.09	29,18,94,223.08	1,32,55,991.11
SC/ST UNION FEE A/C	-	-	-	-	-	25,730.00	25,730.00	-
SECURITY & E.M.D. A/C	-	-	-	-	140.00	380.00	240.00	-
STAFF ASSOCIATION A/C (NON-TEACHING)	-	-	-	-	4,69,000.00	-	-	4,69,000.00
STAFF ASSOCIATION A/C (TEACHING)	-	-	-	-	7,500.00	90,800.00	83,400.00	100.00
STUDENTS FUND A/C (COLLEGE)	-	-	-	-	1,900.00	93,000.00	91,100.00	-
SUNDRY A/C (COLLEGE)	-	-	-	-	1,09,87,151.00	1,18,56,188.00	1,30,58,396.00	1,21,89,359.00
SUNDRY A/C (SERB)	-	-	-	-	2,23,317.00	38,62,537.00	36,97,264.00	2,58,044.00
UNIV. COMMEMORATIVE COIN SET & STAMPS A/C	-	-	-	-	50,400.00	99,472.41	49,072.41	-
UNIVERSITY ATHLETIC ASSOCIATION FEES A/C	-	-	-	-	378.00	-	-	378.00
UNIVERSITY CULTURAL ACTIVITY FEES A/C	-	-	-	-	100.00	-	-	100.00
UNIV. TEACHERS WELFARE FUND A/C	-	-	-	-	10.00	-	-	10.00
TOTAL	-	-	-	-	28,500.00	76,400.00	47,300.00	-600.00
					1,17,68,396.00	1,61,04,507.41	1,72,52,502.41	1,29,16,391.00
UNSPENT BALANCE FOR THE F.Y. (2022-23)								
					1,17,47,830.63	1,17,47,830.63	0.00	0.00
Fixed Assets								
BIOCHEMISTRY APPARATUS A/C	1,98,288.63	-	1,17,667.56	80,621.07	-	-	-	-
BIOLOGY APPARATUS A/C	4,54,513.82	-	2,69,724.31	1,84,889.51	-	-	-	-
BIOMEDICAL SCIENCE APPARATUS A/C	10,99,462.70	-	6,49,222.99	4,50,239.71	-	-	-	-
BOTANY APPARATUS A/C	4,03,039.36	-	2,37,954.44	1,65,084.92	-	-	-	-
CANTEEN APPARATUS A/C	12,920.00	-	7,627.97	5,292.03	-	-	-	-
CHEMISTRY APPARATUS A/C	7,03,615.07	-	4,15,666.26	2,87,948.81	-	-	-	-
COMPUTER SCIENCE APPARATUS A/C	23,661.21	-	17,560.55	6,100.66	-	-	-	-
DST PROJECT EQUIPMENT A/C (DR. UJWA CHAUDHRY)	3,21,958.00	-	1,57,115.50	1,64,842.50	-	-	-	-
ECA APPARATUS A/C	63,323.58	-	37,386.25	25,937.33	-	-	-	-
ELECTRONICS APPARATUS A/C	9,85,699.27	-	5,83,719.48	4,01,979.79	-	-	-	-
FOOD TECHNOLOGY APPARATUS A/C	7,46,042.57	-	4,41,617.24	3,04,425.33	-	-	-	-
FURNITURE A/C	1,10,093.80	-	75,412.98	34,680.82	-	-	-	-
GARDEN APPARATUS A/C	2,87,642.84	-	1,69,824.37	1,17,818.47	-	-	-	-
HUMAN COMMUNICATION APPARATUS A/C	4,828.37	-	2,862.49	1,965.88	-	-	-	-
Total B. F.	54,15,189.22	-	31,83,362.39	22,31,826.83	-	-	-	-
Grand Total	54,15,189.22	-	31,83,362.39	22,31,826.83	4,87,03,149.75	33,16,77,493.13	30,91,46,725.49	2,61,72,382.11

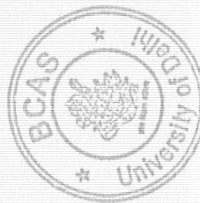
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Trial Balance from 1-Apr-23 to 31-Mar-24 (COLLEGE A/C)

Particulars	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-23 to 31-Mar-24				BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-23 to 31-Mar-24			
	Debit Opening Balance	Transactions		Debit Closing Balance	Credit Opening Balance	Transactions		Credit Closing Balance
		Debit	Credit			Debit	Credit	
Total C. F.	54,15,189.22	-	31,83,362.39	22,31,826.83	4,87,03,149.75	33,16,77,493.13	30,91,46,725.49	2,61,72,382.11
Fixed Assets								
ICMR PROJECT EQUIPMENT A/C (DR. UMA CHAUDHRY)	6,10,500.00	-	3,60,439.22	2,50,060.78	-	-	-	-
INSTRUMENTATION APPRATUS A/C	12,11,952.40	-	6,10,500.57	6,01,451.83	-	-	-	-
LIBRARY BOOKS A/C	5,83,092.47	-	5,46,649.43	36,443.04	-	-	-	-
LIBRARY FURNITURE & EQUIPMENT A/C	5,71,683.80	-	3,37,923.11	2,33,760.69	-	-	-	-
MATHEMATICS APPARATUS A/C	498.09	-	371.95	126.14	-	-	-	-
MICROBIOLOGY APPARATUS A/C	8,62,940.77	-	5,09,647.99	3,53,292.78	-	-	-	-
MOTOR VEHICLE A/C	20,000.00	-	-	20,000.00	-	-	-	-
OFFICE EQUIPMENT A/C	1,14,272.92	-	69,033.47	45,239.45	-	-	-	-
PHYSICS APPARATUS A/C	10,30,641.69	-	6,10,696.06	4,19,945.63	-	-	-	-
POLYMER SCIENCE APPARATUS A/C	28,24,531.08	-	16,67,995.14	11,56,535.94	-	-	-	-
SERB PROJECT N.R. A/C (DR. UMA DHAWAN)	4,73,404.00	-	2,79,276.77	1,94,127.23	-	-	-	-
SPORTS EQUIPMENT A/C	16,226.83	-	15,212.64	1,014.19	-	-	-	-
STAR COLLEGE SCHEME EQUIPMENT A/C (1)	27,07,948.76	-	15,60,380.74	11,47,568.02	-	-	-	-
STAR COLLEGE SCHEME EQUIPMENT A/C (2)	3,20,127.00	-	2,27,394.92	92,732.08	-	-	-	-
STRUCTURE CHANGE IN THE BUILDING A/C	2,458.59	-	2,395.70	62.89	-	-	-	-
UGC 12TH PLAN GRANT APPARATUS A/C (INSTRU. DEPT.)	9,437.18	-	5,571.72	3,865.46	-	-	-	-
UGC 12TH PLAN GRANT APPARATUS A/C (MICRO. DEPT.)	33,878.97	-	20,002.17	13,876.80	-	-	-	-
UGC 12TH PLAN GRANT APPARATUS A/C (PHYSICS DEPT.)	95,419.61	-	56,335.78	39,083.83	-	-	-	-
UGC 12TH PLAN GRANT APPARATUS A/C (POLY. SC. DEPT.)	1,12,201.82	-	66,244.03	45,957.79	-	-	-	-
ZOOLOGY APPARATUS A/C	5,75,615.20	-	3,39,843.21	2,35,771.99	-	-	-	-
TOTAL	1,21,76,831.18	-	72,85,914.62	48,90,916.56	-	-	-	-
Current Assets								
Loans & Advances (Asset)								
POSTAGE ADVANCE A/C	293.00	-	293.00	-	-	-	-	-
TELEPHONE & GAS SECURITY A/C	14,650.00	-	-	14,650.00	-	-	-	-
UGC COMPUTER GRANT A/C	19,980.00	-	-	19,980.00	-	-	-	-
CASH A/C (EXAM. CONTINGENCY)	-	29,91,516.00	29,91,516.00	-	-	-	-	-
Bank Accounts								
IDBI BANK A/C (COLLEGE)	1,30,014.66	3,933.00	-	1,33,947.66	-	-	-	-
PUNJAB NATIONAL BANK A/C (COLLEGE)	6,48,822.20	13,75,907.00	12,55,005.02	7,69,724.18	-	-	-	-
TOTAL	8,13,759.86	43,71,356.00	42,46,814.02	9,38,301.84	-	-	-	-
Total B. F.	1,84,05,780.26	43,71,356.00	1,47,16,091.03	80,61,045.23	4,87,03,149.75	33,16,77,493.13	30,91,46,725.49	2,61,72,382.11

Contd.....p/5



Trial Balance from 1-Apr-23 to 31-Mar-24 (COLLEGE A/C)

Particulars	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-23 to 31-Mar-24				BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-23 to 31-Mar-24			
	Debit Opening Balance	Transactions		Debit Closing Balance	Credit Opening Balance	Transactions		Credit Closing Balance
		Debit	Credit			Debit	Credit	
Total C. F.	1,84,05,780.26	43,71,356.00	1,47,16,091.03	80,61,045.23	4,87,03,149.75	33,16,77,493.13	30,91,46,725.49	2,61,72,382.11
Current Assets								
Bank Accounts								
PUNJAB NATIONAL BANK A/C (STAR COLLEGE SCHEME)	9,31,354.00	20,609.00	-	9,51,963.00	-	-	-	-
STATE BANK OF INDIA A/C (COLLEGE)	1,92,18,362.55	2,23,24,234.00	2,62,91,482.00	1,52,51,114.55	-	-	-	-
UNION BANK OF INDIA A/C (BCAS EXAM. A/C)	-	41,96,422.20	39,73,335.00	2,23,087.20	-	-	-	-
UNION BANK OF INDIA A/C (COLLEGE)	44,51,194.12	35,23,54,168.93	32,32,43,964.64	3,35,61,398.41	-	-	-	-
UNION BANK OF INDIA A/C (ICSSR-0877)	6,168.98	2,032.00	7,091.50	1,109.48	-	-	-	-
UNION BANK OF INDIA A/C (IGNOU)	-	55,34,842.10	54,34,127.00	1,00,715.10	-	-	-	-
UNION BANK OF INDIA A/C (SERB PROJECT)	13,23,756.84	5,96,058.41	18,23,258.43	96,556.82	-	-	-	-
BCAS EXAMINATION A/C	-	-	-	-	-	-	-	-
BCAS IGNOU A/C	-	-	-	-	-	-	-	-
DELHI UNIV. STUDENTS UNION FEE A/C	19,820.00	17,300.00	26,640.00	10,480.00	-	38,43,472.00	41,87,603.20	3,44,131.20
EWS SUPPORT UNIVERSITY FUND A/C	85,500.00	86,750.00	1,78,150.00	-5,900.00	-	54,34,127.00	55,34,842.10	1,00,715.10
FEE RECEIVABLE FROM DELHI UNIV. A/C	20,74,209.00	87,180.00	17,42,260.00	4,19,129.00	-	-	-	-
GRANT RECEIVABLE FROM GNCT OF DELHI A/C	28,928.00	-	-	28,928.00	-	-	-	-
ICSSR A/C	-	-	-	-	-	-	-	-
ICSSR RECEIVABLE A/C	1,100.00	-	1,100.00	-	-	29.50	1,287.98	1,258.48
INTEREST ACCRUED A/C (COLLEGE)	4,135.00	6,839.00	4,135.00	6,839.00	-	-	-	-
INTEREST RECEIVABLE A/C	8,460.00	2,245.00	8,460.00	2,245.00	-	-	-	-
RECEIVABLE FROM COLLEGE TO STAR COLLEGE SCHEME A/C	10,500.00	-	10,500.00	-	-	-	-	-
RECEIVABLE FROM STAFF A/C	13,37,186.00	1,85,283.00	13,12,458.00	2,10,011.00	-	-	-	-
TDS RECEIVABLE FROM I. TAX DEPT. A/C	69,008.00	1,41,339.00	69,008.00	1,41,339.00	-	-	-	-
UGC IQAC GRANT A/C	6,412.00	-	-	6,412.00	-	-	-	-
UNIVERSITY DEVELOPMENT FUND FEES A/C	2,08,275.00	7,79,000.00	10,04,895.00	-17,620.00	-	-	-	-
UNIVERSITY FACILITIES & SERVICES CHARGES A/C	4,27,500.00	4,35,000.00	8,92,000.00	-29,500.00	-	-	-	-
UNIVERSITY STUDENTS WELFARE FUND A/C	85,500.00	87,000.00	1,78,400.00	-5,900.00	-	-	-	-
TOTAL	3,02,97,369.49	38,68,56,302.64	36,62,01,264.57	5,09,52,407.56	-	92,77,628.50	97,23,733.28	4,46,104.78
Direct Incomes								
ACADEMIC RECEIPTS A/C (COLLEGE)								
ADMISSION FEES A/C	-	-	-	-	-	-	82,800.00	82,800.00
BIOMEDICAL SCIENCE COURSE FEES A/C	-	-	-	-	-	-	4,80,000.00	4,80,000.00
TOTAL	-	-	-	-	-	-	5,62,800.00	5,62,800.00
Grand Total	4,87,03,149.75	39,12,27,658.64	38,09,17,355.60	5,90,13,452.79	4,87,03,149.75	34,09,55,121.63	31,94,33,258.77	2,71,81,286.89

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Trial Balance from 1-Apr-23 to 31-Mar-24 (COLLEGE A/C)

Particulars	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-23 to 31-Mar-24				BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-23 to 31-Mar-24			
	Debit Opening Balance	Transactions		Debit Closing Balance	Credit Opening Balance	Transactions		Credit Closing Balance
		Debit	Credit			Debit	Credit	
Total C. F.	4,87,03,149.75	39,12,27,658.64	38,09,17,355.60	5,90,13,452.79	4,87,03,149.75	34,09,55,121.63	31,94,33,258.77	2,71,81,286.89
Direct Incomes								
ACADEMIC RECEIPTS A/C (COLLEGE)								
COMPUTER COURSE FEES A/C	-	-	-	-	-	-	9,45,000.00	9,45,000.00
COMPUTER LABORATORY FEES A/C	-	-	-	-	-	-	5,36,300.00	5,36,300.00
GARDEN FEES A/C	-	-	-	-	-	-	5,14,500.00	5,14,500.00
IDENTITY CARD FEES A/C	-	-	-	-	-	-	2,28,000.00	2,28,000.00
LABORATORY FEES A/C	-	-	-	-	-	-	12,11,100.00	12,11,100.00
LIBRARY & READING ROOM FEE A/C	-	-	-	-	-	-	9,10,400.00	9,10,400.00
MAGAZINE FEES A/C	-	-	-	-	-	-	65,400.00	65,400.00
POLYMER SCIENCE COURSE FEES A/C	-	-	-	-	-	-	6,50,000.00	6,50,000.00
TUITION FEES A/C	-	-	-	-	-	-	21,14,700.00	21,14,700.00
WATER & ELECTRICITY FEES A/C	-	-	-	-	-	-	7,29,460.00	7,29,460.00
GRANT-IN-AID A/C								
GRANT-IN-AID GENERAL A/C	-	-	-	-	-	-	1,60,46,346.07	1,60,46,346.07
GRANT-IN-AID SALARY A/C	-	-	-	-	-	-	32,00,00,009.56	32,00,00,009.56
GRANT-IN-AID SPORTS PROMOTION FACILITY A/C	-	-	-	-	-	-	2,89,995.94	2,89,995.94
CANTEEN RENT A/C	-	-	-	-	-	-	1,30,000.00	1,30,000.00
CANTEEN WATER & ELECTRICITY FEES A/C	-	-	-	-	-	-	35,892.00	35,892.00
RETIREMENT BENEFITS A/C	-	-	-	-	-	2,32,42,935.00	2,32,42,935.00	-
STAFF QUARTER ELECTRICITY FEE A/C	-	-	-	-	-	-	43,64,948.00	43,64,948.00
STAFF QUARTER LICENCE FEE A/C	-	-	-	-	-	-	98,025.00	98,025.00
STAFF QUARTER WATER CHARGES A/C	-	-	-	-	-	-	22,689.00	22,689.00
TOTAL	-	-	-	-	-	2,32,42,935.00	12,019.00	12,019.00
Direct Expenses								
SALARY & ALLOWANCES EXPENSE A/C								
GUEST LECTURE PAYMENT A/C	0	5235000.00		52,35,000.00	-	-	-	-
SALARY A/C (TEACHING ADHOC)	0	48197627.00	3442.00	4,81,94,185.00	-	-	-	-
SALARY A/C (TEACHING PERMANENT)	0	173427261.00		17,34,27,261.00	-	-	-	-
INTEREST ON TDS A/C	0	182.00	107.00	75.00	-	-	-	-
TOTAL	-	22,68,60,070.00	3,549.00	22,68,56,521.00	-	-	-	-
Grand Total	4,87,03,149.75	61,80,87,728.64	38,09,20,904.60	28,58,69,973.79	4,87,03,149.75	36,41,98,056.63	69,15,80,978.34	37,60,86,071.46

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Trial Balance from 1-Apr-23 to 31-Mar-24 (COLLEGE A/C)

Particulars	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-23 to 31-Mar-24				BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-23 to 31-Mar-24			
	Debit Opening Balance	Transactions		Debit Closing Balance	Credit Opening Balance	Transactions		Credit Closing Balance
		Debit	Credit			Debit	Credit	
Total C. F.	4,87,03,149.75	61,80,87,728.64	38,09,20,904.60	28,58,69,973.79	4,87,03,149.75	36,41,98,056.63	69,15,80,978.34	37,60,86,071.46
Indirect Incomes								
FEE COLLECTION FROM PAYTM	-	-	-	-	-	1,655.00	1,655.00	-
FEE COLLECTION FROM SB COLLECT A/C	-	-	-	-	-	1,20,89,725.00	1,20,89,725.00	-
INTEREST A/C (IDBI BANK)	-	-	-	-	-	64.00	4,021.00	3,957.00
INTEREST A/C (PNB)	-	-	-	-	-	25,111.00	49,848.00	24,737.00
INTEREST A/C (SBI)	-	-	-	-	-	4,071.00	5,49,664.00	5,45,593.00
INTEREST A/C (SPORTS GRANT)	-	-	-	-	-	-	8,410.00	8,410.00
INTEREST A/C (UBI)	-	-	-	-	-	28,516.00	5,97,989.00	5,69,473.00
MISC. INCOME A/C	-	-	-	-	-	-	1,01,168.00	1,01,168.00
PENAL INTEREST A/C	-	-	-	-	-	-	12,031.00	12,031.00
RTI A/C	-	-	-	-	-	-	60.00	60.00
TOTAL	-	-	-	-	-	1,21,49,142.00	1,34,14,571.00	12,65,429.00
Indirect Expenses								
Academic Expenses (College)								
BIOCHEMISTRY CONTINGENCY A/C	-	22,172.00	-	22,172.00	-	-	-	-
BIOMEDICAL SCIENCES CONTINGENCY A/C	-	1,09,993.00	-	1,09,993.00	-	-	-	-
BOTANY CONTINGENCY A/C	-	1,24,786.00	-	1,24,786.00	-	-	-	-
CHEMISTRY CONTINGENCY A/C	-	74,627.00	-	74,627.00	-	-	-	-
COMPUTER SCIENCE CONTINGENCY A/C	-	7,222.00	-	7,222.00	-	-	-	-
DEPRECIATION A/C	-	12,78,385.94	-	12,78,385.94	-	-	-	-
ELECTRONICS CONTINGENCY A/C	-	2,950.00	-	2,950.00	-	-	-	-
FOOD TECHNOLOGY CONTINGENCY A/C	-	1,37,555.00	-	1,37,555.00	-	-	-	-
INSTRUMENTATION CONTINGENCY A/C	-	25,190.00	-	25,190.00	-	-	-	-
LIBRARY CONTINGENCY A/C	-	27,190.00	-	27,190.00	-	-	-	-
LIBRARY JOURNALS A/C	-	16,642.00	2,220.00	14,422.00	-	-	-	-
LIBRARY NEWSPAPER & MAGAZINE A/C	-	60,659.00	-	60,659.00	-	-	-	-
LIBRARY N-LIST SUBSCRIPTION A/C	-	5,900.00	-	5,900.00	-	-	-	-
MICROBIOLOGY CONTINGENCY A/C	-	77,757.00	-	77,757.00	-	-	-	-
PHYSICS CONTINGENCY A/C	-	19,304.00	-	19,304.00	-	-	-	-
POLYMER SCIENCE CONTINGENCY A/C	-	1,07,415.00	-	1,07,415.00	-	-	-	-
ZOOLOGY CONTINGENCY A/C	-	78,536.00	-	78,536.00	-	-	-	-
TOTAL	-	21,76,283.94	2,220.00	21,74,063.94	-	-	-	-
Grand Total	4,87,03,149.75	62,02,64,012.58	38,09,23,124.60	28,80,44,037.73	4,87,03,149.75	37,63,47,198.63	70,49,95,549.34	37,73,51,500.46

Contd.....p/8



Trial Balance from: 1-Apr-23 to 31-Mar-24 (COLLEGE A/C)

Particulars	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-23 to 31-Mar-24				BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-23 to 31-Mar-24			
	Debit Opening Balance	Transactions		Debit Closing Balance	Credit Opening Balance	Transactions		Credit Closing Balance
		Debit	Credit			Debit	Credit	
Total C. F.	4,87,03,149.75	62,02,64,012.58	38,09,23,124.60	28,80,44,037.73	4,87,03,149.75	37,63,47,198.63	70,49,95,549.34	37,73,51,500.46
Indirect Expenses								
Administrative Expenses (College)								
ADVERTIMENT EXPENSES A/C	-	55,061.00	-	55,061.00	-	-	-	-
AMC FOR COMPUTERS ETC. A/C	-	2,55,765.00	-	2,55,765.00	-	-	-	-
AUDIT FEES A/C	-	3,000.00	-	3,000.00	-	-	-	-
BANK CHARGES A/C	-	1,893.02	-	1,893.02	-	-	-	-
COLLEGE ITR FILING CHARGES A/C	-	29,500.00	-	29,500.00	-	-	-	-
CONVEYANCE A/C	-	57,539.00	-	57,539.00	-	-	-	-
DAILY WAGERS A/C	-	5,74,416.00	-	5,74,416.00	-	-	-	-
ELECTRICITY EXPENSES A/C	-	44,18,040.00	-	44,18,040.00	-	-	-	-
GARDEN EXPENSES A/C	-	64,233.00	-	64,233.00	-	-	-	-
IGL GAS PAYMENT A/C (B.P. NO.4100003786)	-	460.97	-	460.97	-	-	-	-
IGL GAS PAYMENT A/C (B.P. NO.4100003787)	-	323.66	-	323.66	-	-	-	-
IGL GAS PAYMENT A/C (B.P. NO.4100003788)	-	18,113.32	-	18,113.32	-	-	-	-
IGL GAS PAYMENT A/C (B.P. NO.4100003789)	-	1,990.46	258.98	1,731.48	-	-	-	-
IGL GAS PAYMENT A/C (B.P. NO.4100003790)	-	3,866.97	187.48	3,679.49	-	-	-	-
IGL GAS PAYMENT A/C (B.P. NO.4100003791)	-	643.73	52.40	591.33	-	-	-	-
IGL GAS PAYMENT A/C (B.P. NO.4100003792)	-	1,020.74	73.87	946.87	-	-	-	-
IGL GAS PAYMENT A/C (B.P. NO.4100003793)	-	7,122.79	76.20	7,046.59	-	-	-	-
IQAC EXPENSES A/C	-	1,32,974.00	-	1,32,974.00	-	-	-	-
LEGAL CHARGES A/C	-	27,950.00	-	27,950.00	-	-	-	-
LIBRARY RFID SYSTEM AMC A/C	-	1,18,000.00	-	1,18,000.00	-	-	-	-
MCD COLLECTION & TRANSPORTATION FEE A/C	-	24,000.00	-	24,000.00	-	-	-	-
OFFICE CONTINGENCY A/C	-	1,08,903.00	-	1,08,903.00	-	-	-	-
POSTAGE & COURIER A/C	-	884.00	-	884.00	-	-	-	-
PRINTING A/C	-	283.00	-	283.00	-	-	-	-
PROPERTY TAX A/C	-	16,68,114.00	-	16,68,114.00	-	-	-	-
PROTEAN (NSDL) CRA CHARGES A/C	-	4,365.00	-	4,365.00	-	-	-	-
REFRESHMENT A/C	-	17,742.00	-	17,742.00	-	-	-	-
REIMBURSEMENT OF NEWS PAPER BILL A/C	-	22,500.00	-	22,500.00	-	-	-	-
REIMBURSEMENT OF OFFICE BAG A/C	-	12,599.00	-	12,599.00	-	-	-	-
TOTAL	-	76,31,303.66	648.93	76,30,654.73	-	-	-	-
Grand Total	4,87,03,149.75	62,70,95,316.24	38,09,23,773.53	29,56,74,692.46	4,87,03,149.75	37,63,47,198.63	70,49,95,549.34	37,73,51,500.46

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Trial Balance from 1-Apr-23 to 31-Mar-24 (COLLEGE A/C)

Particulars	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-23 to 31-Mar-24				BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-23 to 31-Mar-24			
	Debit Opening Balance	Transactions		Debit Closing Balance	Credit Opening Balance	Transactions		Credit Closing Balance
		Debit	Credit			Debit	Credit	
Total C. F.	4,87,03,149.75	62,78,95,316.24	38,09,23,773.53	29,56,74,692.46	4,87,03,149.75	37,63,47,198.63	70,49,95,549.34	37,73,51,500.46
Indirect Expenses								
Administrative Expenses (College)								
REPAIR & MAINTENANCE OF OFFICE EQUIPMENT A/C	-	17,475.00	-	17,475.00	-	-	-	-
REPAIR & MAINTENANCE OF SCIENTIFIC EQUIPMENTS A/C	-	3,43,294.00	-	3,43,294.00	-	-	-	-
SANITATION ITEMS A/C	-	1,67,304.00	-	1,67,304.00	-	-	-	-
SANITATION SERVICES EXPENSES A/C	-	16,84,888.00	-	16,84,888.00	-	-	-	-
SECURITY SERVICES EXPENSES A/C	-	25,67,175.00	-	25,67,175.00	-	-	-	-
SITTING CHARGES A/C	-	1,43,000.00	-	1,43,000.00	-	-	-	-
STATIONERY A/C	-	1,10,215.00	-	1,10,215.00	-	-	-	-
TA TO STAFF & OTHERS A/C	-	22,000.00	-	22,000.00	-	-	-	-
TELEPHONE BILLS A/C	-	2,182.00	-	2,182.00	-	-	-	-
WATER BILL EXPENSES A/C	-	32,28,189.00	-	32,28,189.00	-	-	-	-
SALARY & ALLOWANCES EXPENSES A/C								
FAMILY PENSION A/C	-	14,26,254.00	-	14,26,254.00	-	-	-	-
LEAVE ENCASHMENT ON LTC A/C (T)	-	4,97,699.00	-	4,97,699.00	-	-	-	-
LEAVE ENCASHMENT ON LTC A/C (NT)	-	1,55,610.00	-	1,55,610.00	-	-	-	-
LTC/HTC EXPENSES A/C (NT)	-	1,34,285.00	-	1,34,285.00	-	-	-	-
LTC/HTC EXPENSES A/C (T)	-	8,91,729.00	-	8,91,729.00	-	-	-	-
MEDICAL REIMBURSEMENT A/C	-	30,85,666.00	-	30,85,666.00	-	-	-	-
MEDICAL REIMBURSEMENT A/C (TO HOSPITALS)	-	9,24,842.00	-	9,24,842.00	-	-	-	-
PENSION A/C	-	59,47,678.00	-	59,47,678.00	-	-	-	-
REIMBURSEMENT OF TUITION FEES A/C (NT)	-	6,75,000.00	-	6,75,000.00	-	-	-	-
REIMBURSEMENT OF TUITION FEES A/C (T)	-	9,72,000.00	-	9,72,000.00	-	-	-	-
SALARY A/C (NON-TEACHING CONTRACTUAL & ADHOC)	-	93,40,263.00	-	93,40,263.00	-	-	-	-
SALARY A/C (NON-TEACHING PERMANENT)	-	4,56,11,204.00	16,848.00	4,55,94,356.00	-	-	-	-
PENSIONARY BENEFITS A/C	-	37,45,704.00	-	37,45,704.00	-	-	-	-
TOTAL	-	8,16,93,656.00	16,848.00	8,16,76,808.00	-	-	-	-
Grand Total	4,87,03,149.75	70,95,88,972.24	38,09,40,621.53	37,73,51,500.46	4,87,03,149.75	37,63,47,198.63	70,49,95,549.34	37,73,51,500.46

[Signature]
ASSISTANT

S. O. (Accounts)

[Signature]
BURSAR

[Signature]
PRINCIPAL



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

Trial Balance from 1-Apr-2023 to 31-Mar-2024 (STUDENTS FUND A/C)

Particulars	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-2023 to 31-Mar-2024				BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-2023 to 31-Mar-2024			
	Debit Opening Balance	Transactions		Debit Closing Balance	Credit Opening Balance	Transactions		Credit Closing Balance
		Debit	Credit			Debit	Credit	
Capital Account								
EARMARKED FUND A/C - CLUB A/C (S. F.)								
ASTRONOMY CLUB A/C (S.F.)	-	-	-	-	79504.00	-	75000.00	1,54,504.00
DEBATE CLUB A/C (S.F.)	-	-	-	-	138234.00	3500.00	54500.00	1,89,234.00
DRAMATIC & MODERN FINE ARTS CLUB (S. F.)	-	-	-	-	223660.00	47079.00	80300.00	2,56,881.00
ECO CLUB A/C (S. F.)	-	-	-	-	188585.00	17285.00	95000.00	2,66,300.00
FILM CLUB A/C (S. F.)	-	-	-	-	167610.00	3200.00	75000.00	2,39,410.00
LITERACY CLUB A/C (S.F.)	-	-	-	-	112668.00	8635.00	75000.00	1,79,033.00
MUSIC & DANCE CLUB A/C (S. F.)	-	-	-	-	305525.00	49300.00	120000.00	3,76,225.00
PHOTOGRAPHY CLUB A/C (S. F.)	-	-	-	-	122983.00	22559.00	54500.00	1,54,924.00
YOGA CLUB A/C (S. F.)	-	-	-	-	163060.00	10250.00	40000.00	1,92,810.00
EARMARKED FUND A/C (S.F.)								
PRIZE MONEY FUND A/C (S. F.)	-	-	-	-	225450.00	-	-	2,25,450.00
ALUMNI FUND FEE A/C (S.F.)	-	-	-	-	1207872.00	19487.00	133000.00	13,21,385.00
BCAS STUDENT ASSOCIATION FEE A/C (S. F.)	-	-	-	-	817511.00	112453.00	199500.00	9,04,558.00
DEDUCTION FROM SPONSORSHIP A/C (S.F.)	-	-	-	-	1600.00	-	-	1,600.00
DEVELOPMENT FUND FEE A/C (S. F.)	-	-	-	-	4662420.48	372854.00	1381000.00	56,70,566.48
GENERAL AMENITIES FUND FEE A/C (S.F.)	-	-	-	-	229925.00	1200.00	54975.00	2,83,700.00
LAPSE CAUTION MONEY A/C (S. F.)	-	-	-	-	1975190.00	10,000.00	-	19,65,190.00
MEDICAL FEE/FIRST AID FUND FEE A/C (S. F.)	-	-	-	-	437550.00	-	66500.00	5,04,050.00
N.S.S. FEE A/C	-	-	-	-	5166.66	33320.00	35440.00	7,286.66
OVERHEAD CHARGES A/C (S.F.)	-	-	-	-	70570.00	4156.00	47074.00	1,13,488.00
PROFESSIONAL DEVELOPMENT FUND FEE A/C (S. F.)	-	-	-	-	93280.00	-	48060.00	1,41,340.00
STUDENT AID FUND FEE A/C	-	-	-	-	1313773.00	-	133000.00	14,46,773.00
SWACHTA FUND FEE A/C (S. F.)	-	-	-	-	379785.00	-	66500.00	4,46,285.00
EARMARKED FUND A/C - SOCIETY HEAD (S. F.)								
BIOMEDICAL SCIENCE SOCIETY A/C (S. F.)	-	-	-	-	148447.00	6191.00	10000.00	152256.00
BOTANY SOCIETY A/C (S. F.)	-	-	-	-	101802.00	-	30000.00	131802.00
CHEMISTRY SOCIETY A/C (S.F.)	-	-	-	-	56721.00	-	-	56721.00
COMPUTER SCIENCE SOCIETY A/C (S.F.)	-	-	-	-	125429.08	40676.00	12500.00	97253.08
TOTAL	-	-	-	-	1,33,54,321.22	7,62,145.00	28,86,849.00	1,54,79,025.22
Total B. F.		-	-	-	1,33,54,321.22	7,62,145.00	28,86,849.00	1,54,79,025.22

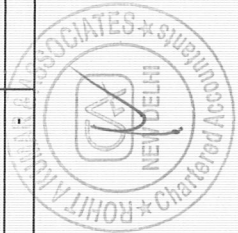
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Trial Balance from 1-Apr-2023 to 31-Mar-2024 (STUDENTS FUND A/C)

Particulars	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-2023 to 31-Mar-2024				BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-2023 to 31-Mar-2024			
	Debit Opening Balance	Transactions		Debit Closing Balance	Credit Opening Balance	Transactions		Credit Closing Balance
		Debit	Credit			Debit	Credit	
Total C. F.	-	-	-	-	1,33,54,321.22	7,62,145.00	28,86,849.00	1,54,79,025.22
EARMARKED FUND A/C - SOCIETY HEAD (S. F.)								
ELECTRONICS SOCIETY A/C (S. F.)	-	-	-	-	137505.00	30654.00	18000.00	124851.00
FOOD TECHNOLOGY SOCIETY A/C (S. F.)	-	-	-	-	108091.00	6850.00	-	101241.00
INSTRUMENTATION SOCIETY A/C (S. F.)	-	-	-	-	149830.00	16957.00	-	132873.00
MICROBIOLOGY SOCIETY A/C (S. F.)	-	-	-	-	67814.00	45677.00	32000.00	54137.00
PHYSICS SOCIETY A/C (S. F.)	-	-	-	-	74554.00	26710.00	18000.00	65844.00
POLYMER SCIENCE SOCIETY A/C (S. F.)	-	-	-	-	87460.00	23520.00	-	63940.00
ZOOLOGY SOCIETY A/C (S. F.)	-	-	-	-	40818.00	44808.00	16800.00	12810.00
CAPITAL FUND A/C (S. F.)	-	-	-	-	22,90,595.00	21,85,738.36	-	1,04,856.64
CORPUS FUND A/C (S. F.)	-	-	-	-	3,45,44,458.36	-	49,73,996.00	3,95,18,454.36
Total	-	-	-	-	3,75,01,125.36	23,80,914.36	50,58,796.00	4,01,79,007.00
Current Liabilities								
Duties & Taxes (Students Fund)								
Gst TDS (R.S Enterprises)					11,986.00	11,986.00	-	-
TDS A/c (94C)	-	-	-	-	3,108.00	27,174.00	24,584.00	518.00
TDS A/c (94I)	-	-	-	-	-	680.00	680.00	-
TDS A/c (94J)	-	-	-	-	600.00	4,569.00	6,069.00	2,100.00
Sundry Creditors								
BCAS ALUMNI ASSOCIATION A/C	-	-	-	-	-	92,66,546.00	92,66,546.00	-
CLUB FEES A/C	-	-	-	-	-	3,62,700.00	5,54,900.00	1,92,200.00
Deepika Wanganoo Memorial Interest A/c (S.F.)	-	-	-	-	-	7,89,300.00	7,89,300.00	-
NCC FEES A/C (S.F.)	-	-	-	-	7,283.00	-	1,821.00	9,104.00
PAYABLE TO STUDENT / VENDOR A/C (S. F.)	-	-	-	-	-	504.00	672.00	168.00
REFUNDABLE COLLEGE SECURITY A/C (S.F.)	-	-	-	-	64,616.00	1,27,235.00	1,02,235.00	39,616.00
REFUNDABLE COLLEGE SECURITY FEE A/C (2018-19)	-	-	-	-	-	5,000.00	5,000.00	-
REFUNDABLE COLLEGE SECURITY FEE A/C (2019-20)	-	-	-	-	1,32,500.00	7,500.00	-	1,25,000.00
REFUNDABLE COLLEGE SECURITY FEE A/C (2020-21)	-	-	-	-	3,70,000.00	1,27,500.00	-	2,42,500.00
REFUNDABLE COLLEGE SECURITY FEE A/C (2021-22)	-	-	-	-	10,87,500.00	6,77,865.00	-	4,09,635.00
REFUNDABLE COLLEGE SECURITY FEE A/C (2022-23)	-	-	-	-	13,30,000.00	4,72,655.00	-	8,57,345.00
REFUNDABLE COLLEGE SECURITY FEE A/C (2023-24)	-	-	-	-	17,79,000.00	1,13,050.00	8,92,000.00	25,57,950.00
REFUNDABLE LIBRARY SECURITY FEE A/C (S.F.)	-	-	-	-	-	6,000.00	28,32,000.00	28,26,000.00
TOTAL	-	-	-	-	47,86,593.00	1,20,05,264.00	1,44,80,807.00	72,62,136.00
Total B. F.		-	-	-	5,56,42,039.58	1,51,48,323.36	2,24,26,452.00	6,29,20,166.22

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Trial Balance from 1-Apr-2023 to 31-Mar-2024 (STUDENTS FUND A/C)

Particulars	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-2023 to 31-Mar-2024				BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-2023 to 31-Mar-2024			
	Debit Opening Balance	Transactions		Debit Closing Balance	Credit Opening Balance	Transactions		Credit Closing Balance
		Debit	Credit			Debit	Credit	
Total C. F.	-	-	-	-	5,56,42,039.58	1,51,48,323.36	2,24,26,452.00	6,29,20,168.22
Current Liabilities								
REFUNDABLE LIBRARY SECURITY FEE A/C (2018-19)	-	-	-	-	1,32,500.00	7,500.00	-	1,25,000.00
REFUNDABLE LIBRARY SECURITY FEE A/C (2019-20)	-	-	-	-	3,70,000.00	1,27,500.00	-	2,42,500.00
REFUNDABLE LIBRARY SECURITY FEE A/C (2020-21)	-	-	-	-	10,87,500.00	4,35,000.00	-	6,52,500.00
REFUNDABLE LIBRARY SECURITY FEE A/C (2021-22)	-	-	-	-	13,30,000.00	20,000.00	-	13,10,000.00
REFUNDABLE LIBRARY SECURITY FEE A/C (2022-23)	-	-	-	-	26,71,000.00	9,84,000.00	-	16,87,000.00
REFUNDABLE LIBRARY SECURITY FEE A/C (2023-24)	-	-	-	-	-	4,000.00	18,88,000.00	18,84,000.00
SECURITY PAYABLE TO STUDENTS A/C (S. F.)	-	-	-	-	-	26,740.00	26,740.00	-
SH. SHYAM LAL & SMT. ANAR DEVI MEMORIA INTEREST A/C	-	-	-	-	8,859.00	3,100.00	12,380.00	18,139.00
Sourabh Grover Memorial Interest A/C (S.F.)	-	-	-	-	19,561.00	-	2,226.00	21,787.00
SUNDRY A/C (STUDENTS FUND)	-	-	-	-	44,571.00	1,11,817.00	1,20,807.00	53,561.00
UNIV. SEXUAL HARASSMENT A/C (S.F.)	-	-	-	-	10,444.00	2,646.00	17,720.00	25,518.00
WORLD UNIVERSITY SERVICES FEE A/C (S.F.)	-	-	-	-	2,824.00	2,646.00	8,860.00	9,038.00
Total	-	-	-	-	56,77,259.00	17,24,949.00	20,76,733.00	60,29,043.00
INCOME FOR THE YEAR F.Y. (2022-2023)	-	-	-	-	53,64,296.00	53,64,296.00	-	-
FIXED ASSETS (STUDENTS FUND)								
ELECTRIC GUITAR (S. F.)	-	12,500.00	2,500.00	10,000.00	-	-	-	-
FOOT MOUNTING INDUCTION MOTOR (S. F.)	-	12,000.00	2,400.00	9,600.00	-	-	-	-
GLADWIN HIGHER COMPUTER KIOSK A/C (S. F.)	-	1,65,000.00	33,000.00	1,32,000.00	-	-	-	-
LIBRARY BOOKS A/C (S.F.)	99,603.00	4,364.00	76,884.25	27,082.75	-	-	-	-
LIBRARY BOOKS DONATION A/C (S. F.)	15,355.00	-	11,516.24	3,838.76	-	-	-	-
MODULAR COMPACT STORAGE UNIT (S.F.)	-	2,47,335.00	49,467.00	1,97,868.00	-	-	-	-
OFFICE & SCIENTIFIC EQUIPMENT A/C (S. F.)	22,75,240.00	-	21,93,344.57	81,895.43	-	-	-	-
OTHER EQUIPMENTS A/C (S. F.)	69,245.33	-	69,205.78	39.55	-	-	-	-
PHOTOCOPEIR MACHINE (CANON) (S. F.)	1,58,131.00	-	25,301.16	1,32,829.84	-	-	-	-
QUEUE MANAGER A/C (S.F.)	-	17,004.00	3,400.80	13,603.20	-	-	-	-
REFRIGERATOR-KELVINATOR 45 LTR. (S. F.)	-	9,500.00	1,900.00	7,600.00	-	-	-	-
SINGLE DESK A/C (FURNITURE) (S. F.)	-	4,10,357.00	1,02,589.25	3,07,767.75	-	-	-	-
STAINLESS STEEL BOOKEND (S. F.)	-	19,500.00	4,875.00	14,625.00	-	-	-	-
STEEL ALMIRAH A/C (S.F.)	5,55,692.00	-	1,04,192.05	4,51,499.95	-	-	-	-
Total	31,73,266.33	8,97,560.00	26,80,576.10	13,90,250.23	6,66,83,594.58	2,22,37,568.36	2,45,03,185.00	6,89,49,211.22
Total B. F.								

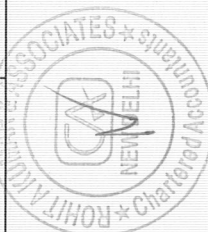
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Trial Balance from 1-Apr-2023 to 31-Mar-2024 (STUDENTS FUND A/C)

Particulars	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-2023 to 31-Mar-2024				BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-2023 to 31-Mar-2024			
	Debit Opening Balance	Transactions		Debit Closing Balance	Credit Opening Balance	Transactions		Credit Closing Balance
		Debit	Credit			Debit	Credit	
Total C. F.	31,73,266.33	8,97,560.00	26,80,576.10	13,90,250.23	6,66,83,594.58	2,22,37,568.36	2,45,03,185.00	6,89,49,211.22
FIXED ASSETS (STUDENTS FUND)								
SUGGESTION BOX A/C (S. F.)	-	2,996.00	749.00	2,247.00	-	-	-	-
WATER COOLER (S. F.)	6,71,200.00	-	1,07,392.00	5,63,808.00	-	-	-	-
WATER METER A/C (S. F.)	-	8,340.00	1,668.00	6,672.00	-	-	-	-
WATER PURIFICATION SYSTEM (RO) (S.F)	99,150.00	-	15,864.00	83,286.00	-	-	-	-
WOODEN CABINET (S.F.)	-	7,965.00	1,991.25	5,973.75	-	-	-	-
WOODEN PODIUM A/C (S. F.)	-	20,000.00	5,000.00	15,000.00	-	-	-	-
TOTAL	7,70,350.00	39,301.00	1,32,664.25	6,76,986.75	-	-	-	-
Current Assets								
Deposits (Asset) - Memorial Fund A/c (Fixed Deposit)	2,68,408.00	-	-	2,68,408.00	-	-	-	-
Loans & Advances (Asset)	14,375.04	-	-	14,375.04	-	-	-	-
Bank Accounts								
Union Bank of India (Students Fund A/c)	4,15,34,278.21	2,34,69,994.00	66,23,209.36	5,83,81,062.85	-	-	-	-
COLLEGE MAIN A/C (S. F.)	2,03,55,200.00	1,32,24,475.00	2,13,90,316.00	1,21,89,359.00	-	-	-	-
HIVAIDS AWARENESS ACTIVITIES A/C (S. F.)	-	9,004.00	9,000.00	4.00	-	-	-	-
IKS RESEARCH PROJECT A/C (PROF. ERAM S RAO) (S. F.)	65,399.00	-	65,399.00	-	-	-	-	-
INTEREST ACCRUED A/C (S. F.)	12,695.00	16,427.00	-	29,122.00	-	-	-	-
RECEIVABLE FROM VENDOR A/C (S.F.)	13,190.00	60.00	4,490.00	8,760.00	-	-	-	-
SECURITY FOR IGL CONNECTION A/C (S. F.)	4,76,433.00	5,896.36	-	4,82,329.36	-	-	-	-
TDS RECEIVABLE FROM I.T. DEPT. AC (S.F.)	-	753.00	-	753.00	-	-	-	-
TOTAL	6,27,39,978.25	3,67,26,609.36	2,80,92,414.36	7,13,74,173.25	-	-	-	-
Direct Incomes								
ACADEMIC RECEIPTS A/C (S. F.)								
CAREER COUNSELLING CELL A/C (S.F)	-	-	-	-	-	-	66500.00	66,500.00
CLUB FEES A/C	-	-	-	-	-	7,89,300.00	789300.00	-
COLLEGE PUBLICATION FEES A/C (S.F.)	-	-	-	-	-	2478.00	109950.00	1,07,472.00
DEPARTMENTAL SOCIETY FEES A/C (S.F.)	-	-	-	-	-	-	1017400.00	10,17,400.00
DIGITAL CONTENT ASSISTANT FEE (S. F.)	-	-	-	-	-	-	700000.00	7,00,000.00
ESTABLISHMENT & MAINTENANCE A/C (S.F.)	-	-	-	-	-	-	133000.00	1,33,000.00
FOREIGN STUDENTS FEES A/C (S.F.)	-	-	-	-	-	-	39600.00	39,600.00
FUNCTION, CULTURAL, SEMINAR ETC. FEE A/C (S. F.)	-	-	-	-	-	770416.00	1544960.00	7,74,544.00
Total	-	-	-	-	-	15,62,194.00	44,00,710.00	28,38,516.00
Total B. F.	6,66,83,594.58	3,76,63,470.36	3,09,05,654.71	7,34,41,410.23	6,66,83,594.58	2,37,99,762.36	2,89,03,895.00	7,17,87,727.22

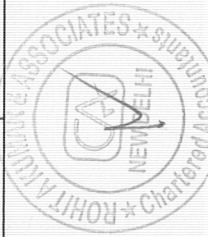
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Trial Balance from 1-Apr-2023 to 31-Mar-2024 (STUDENTS FUND A/C)

Particulars	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-2023 to 31-Mar-2024				BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-2023 to 31-Mar-2024			
	Debit Opening Balance	Transactions		Debit Closing Balance	Credit Opening Balance	Transactions		Credit Closing Balance
		Debit	Credit			Debit	Credit	
Total C. F.	6,66,83,594.58	3,76,63,470.36	3,09,05,654.71	7,34,41,410.23	6,66,83,594.58	2,37,99,762.36	2,89,03,895.00	7,17,87,727.22
Direct Incomes								
ACADEMIC RECEIPTS A/C (S. F.)								
GAMES & SPORTS FEE A/C (S.F.)					-	177843.00	665000.00	4,87,157.00
IT DEVELOPMENT FEES A/C (S.F.)					-	-	260700.00	2,60,700.00
IT MAINTENANCE FEE A/C (S.F.)					-	-	266000.00	2,66,000.00
PICNIC/EXCURSION & EDU / INDUS. TRIP FEE A/C (S.F.)					-	21291.00	462850.00	4,41,559.00
PRACTIAL FACILITATION FEES A/C (S. F.)					-	84120.00	173800.00	89,680.00
STUDENT ADVISORY FEES A/C (S.F.)					-	2332.00	133000.00	1,30,668.00
STUDENT SOCIAL ACTIVITY A/C (S.F.)					-	9062.00	50365.00	41,303.00
TRAINING & PLACEMENT CELL A/C (S.F.)					-	-	195500.00	1,99,500.00
WOMEN DEVELOPMENT CELL A/C (S. F.)					-	8716.00	50060.00	41,344.00
CONSULTANCY SERVICES A/C (S.F.)					-	-	12,000.00	12,000.00
IGNOU A/C (S. F.)					-	-	9,58,092.00	9,58,092.00
MISC. LIBRARY DEVELOPMENT FUND A/C (S. F.)					-	4,425.00	11,730.00	7,305.00
TRANSCRIPTION CHARGES A/C (S. F.)					-	-	24,300.00	24,300.00
TOTAL						3,07,789.00	32,67,397.00	29,59,608.00
Indirect Incomes								
INTEREST A/C (S.F.)								
TOTAL						472.00	15,13,403.00	15,12,931.00
Indirect Expenses								
Depreciation A/c (S. F.)								
TOTAL						6,27,501.99	-	-
OTHER EXPENSES (S. F. A/C)								
ANTI TOBACCO CELL A/C (S. F.)								
AUDIT FEES A/C (S. F.)								
BHASKARACHARYA CELL A/C (S.F.)								
BIOMEDICAL WASTE PAYMENT A/C (S. F.)								
ENERGY AUDIT & ISO CERTIFICATION A/C (S. F.)								
EQUAL OPPORTUNITY CELL A/C (S.F.)								
FOREIGN LANGUAGE COURSE REG. FEES A/C (S. F.)								
Total						94,177.00	20,000.00	43,150.00
Total B. F.	6,66,83,594.58	3,83,85,149.35	3,09,25,654.71	7,41,43,089.22	6,66,83,594.58	2,41,08,023.36	3,37,27,845.00	7,63,03,416.22

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Trial Balance from 1-Apr-2023 to 31-Mar-2024 (STUDENTS FUND A/C)

Particulars	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-2023 to 31-Mar-2024				BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-2023 to 31-Mar-2024			
	Debit Opening Balance	Transactions		Debit Closing Balance	Credit Opening Balance	Transactions		Credit Closing Balance
		Debit	Credit			Debit	Credit	
Total C. F.	6,66,83,594.58	3,83,85,149.35	3,09,25,654.71	7,41,43,089.22	6,66,83,594.58	2,41,08,023.36	3,37,27,845.00	7,63,03,416.22
OTHER EXPENSES (S. F. A/C)								
GHANDIYAN STUDY CIRCLE CELL A/C (S.F.)	-	-	-	-	-	-	20,000.00	20,000.00
GENDER SANSITISATION A/C (S.F.)	-	4,256.00		4,256.00	-	-	-	-
GREEN AND ENVIRONMENT AUDIT A/C (S. F.)	-	24,987.00		24,987.00	-	-	-	-
NAAC A/C (S.F.)	-	22,70,164.00	72,214.00	21,97,950.00	-	-	-	-
NORTH-EAST CELL A/C (S.F.)	-	-	-	-	-	-	20,000.00	20,000.00
SC/ST CELL A/C (S.F.)	-	-	-	-	-	7,971.00	20,000.00	12,029.00
STC ON FUNDAMENTALS OF BHAGAVAD GITA A/C (S.F.)	-	-	-	-	-	-	2,250.00	2,250.00
STC ON PATH TO ACHIEVE SDG & MSE A/C (S.F.)	-	-	-	-	-	-	2,600.00	2,600.00
VIVEKANAND VICHAR MANCH A/C (S. F.)	-	-	-	-	-	2,217.00	20,000.00	17,783.00
WORKSHOP/SEMINAR A/C (S.F.)	-	7,796.00		7,796.00	-	-	-	-
TOTAL	-	23,07,203.00	72,214.00	22,34,989.00	-	10,188.00	84,850.00	74,662.00
Grand Total	6,66,83,594.58	4,06,92,352.35	3,09,97,868.71	7,63,78,078.22	6,66,83,594.58	2,41,18,211.36	3,38,12,695.00	7,63,78,078.22

ASSISTANT

S. O. (Accounts)

BURSAR

PRINCIPAL



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

Trial Balance from 1-Apr-2023 to 31-Mar-2024 (PROVIDENT FUND A/C AND NEW PENSION SCHEME A/C)

Particulars	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-2023 to 31-Mar-2024				BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-2023 to 31-Mar-2024			
	Debit Opening Balance	Transactions		Debit Closing Balance	Credit Opening Balance	Transactions		Credit Closing Balance
		Debit	Credit			Debit	Credit	
Capital Account								
RESERVE FUND A/C (NPS)	-	-	-	-	1,32,127.20	-	9,469.00	1,41,596.20
RESERVE FUND A/C (P.F.)	-	-	-	-	13,468.71	10,663.00	25,467.00	28,272.71
Current Liabilities								
MISC. DEPOSIT A/C (N.P.S)	-	-	-	-	100.00	100.00	-	-
NEW PENSION SCHEME A/C (NPS)	-	-	-	-	20,139.00	1,86,11,956.00	1,85,91,817.00	-
PROVIDENT FUND SUBSCRIPTION A/C (P.F.)	-	-	-	-	15,36,14,220.00	29,40,000.00	2,39,64,755.00	17,46,38,975.00
Current Assets								
Deposits (Asset) - Fixed Deposit A/c (P. F.)	14,32,17,500.00	2,37,51,245.00	1,04,57,028.00	15,65,11,717.00	-	-	-	-
Bank Accounts								
Union Bank of India (New Pension Scheme).	1,52,365.80	1,86,01,286.00	1,86,12,056.00	1,41,595.80	-	-	-	-
Union Bank of India (Provident Fund)	3,85,568.11	1,49,01,397.00	1,49,44,690.00	3,42,275.11	-	-	-	-
INTEREST ACCRUED A/C (P. F.)	1,00,02,434.00	87,08,320.00	10,06,965.00	1,77,03,789.00	-	-	-	-
RECEIVABLE FORM COLLEGE A/C (P.F.)	12,287.00	1,09,467.00	12,287.00	1,09,467.00	-	-	-	-
SUNDRY A/C (P.F.)	9,900.00	-	9,900.00	-	-	-	-	-
Indirect Incomes								
INTEREST A/C (P.F.)	-	-	-	-	-	90,09,824.00	90,09,824.00	-
Grand Total	15,37,80,054.91	6,60,71,715.00	4,50,42,926.00	17,48,08,843.91	15,37,80,054.91	3,05,72,543.00	5,16,01,332.00	17,48,08,843.91

[Signature]
ASSISTANT
S. O. (Accounts)

[Signature]
BURSAR

[Signature]
PRINCIPAL

