



भास्कराचार्य कॉलेज ऑफ एप्लाइड साइंसेज़
(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



Ref. No. :

Date. :

CERTIFICATE

Certified that the College has fulfilled all the
conditions of the Grant for the year 2021-22.

Offg. Principal

Treasurer
Governing Body

Chairperson
Governing Body

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES : DELHI
SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2022.
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 to 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.
- b. Fixed Assets Fund is maintained to denote the amount utilised out of different funds including gifts towards acquisition of Fixed Assets.

5. Depreciation

The College is not providing any depreciation on its fixed assets right from its inception on account of Internal Policies by management.

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)
Offg. Principal

(Sh. Sunil Chowdhary)
Hony. Treasurer, G.B.

(Ms. Madhuri Varshney)
Hony. Chairperson, G.B.

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

CA Rohit Kumar
Prop.
M. NO 540677



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES : DELHI

SCHEDULE B – CONTINGENT LIABILITIES AND NOTES TO THE ACCOUNTS

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

1. Current Assets, Loans & Advances

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

2. Provision for Taxation

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

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

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

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

(Prof. Sidhharth Sirohi)
Bursar

(Prof. Avneesh Mittal)
Offg. Principal

(Sh. Sunil Chowdhary)
Hony. Treasurer, G.B.

(Ms. Madhuri Varshney)
Hony. Chairperson, G.B.

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

CA Rohit Kumar
Prop.
M. NO.540677
Place: Delhi
Dated: 12/09/2022



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES : DELHI

CERTIFICATE

In connection with the final accounts for *Bhaskaracharya College of Applied Sciences* for the year 2021-22 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 for the year were 91 whereas the total students for the year were 1355.
- 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 to employee who retired during the course of the year was made in accordance with the rules as no employee had resigned during the year.
- 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.



Page-2

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 2021-22.
- v) That the telephone expenses as charged in the accounts are in respect of the three telephones (two for the Office and another for the Principal's residence).

Contd....p/3



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 cash 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)
Offg. Principal

(Sh. Sunil Chowdhary)
Hony. Treasurer, G.B.

(Ms. Madhuri Varshney)
Hony. Chairperson, G.B.

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

(Rohit Kumar)
Partner
M. NO.540677
Place: Delhi
Dated: 12/09/2022



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES: DELHI

STUDENT'S FUND

FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2022.

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

5. Depreciation

The College is not providing any depreciation on its assets right from its inception as per the Internal Policies of management

SCHEDULE D – CONTINGENT LIABILITIES AND NOTES TO THE ACCOUNTS

1. Current Assets, Loans & Advances

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

2. Provision for Taxation

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

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

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

(Prof. Sidhharth Sirohi)
Bursar

(Prof. Avneesh Mittal)
Offg. Principal

(Sh. Sunil Chowdhary)
Hony. Treasurer, G.B.

(Ms. Madhuri Varshney)
Hony. Chairperson, G.B.

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

CA Rohit Kumar
Prop.
M. NO.540677
Place: Delhi



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES: DELHI

PROVIDENT FUND

FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2022.

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.
- 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.

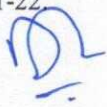
2. Provision for Taxation

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

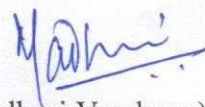
- Corresponding figures for the previous year have been regrouped / rearranged, wherever necessary.
- Interest on Provident Fund has been considered @ 6.90% for the year 2021-22.


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


(Prof. Sidharth Sirohi)
Bursar


(Prof. Avneesh Mittal)
Offg. Principal


(Sh. Sunil Chowdhary)
Hony. Treasurer, G.B.


(Ms. Madhuri Varshney)
Hony. Chairperson, G.B.

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


CA Rohit Kumar
Prop.
M. NO.540677
Place: Delhi



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

CONSOLIDATED BALANCE SHEET AS ON 31 MARCH, 2022.

	As on 31-March-22 (Rs.)	As on 31-March-21 (Rs.)
<u>Corpus/Capital Fund and Liabilities</u>		
Corpus Fund/Capital Fund	3,49,98,463.36	3,12,99,419.36
Current Liabilities & Provisions	1,98,40,220.78	1,51,40,369.83
Earmarked / Endowment Funds	15,08,33,328.05	13,94,24,015.80
Fixed Asset Fund	9,63,28,152.21	9,57,79,596.21
Non-Current Liabilities & Provisions	91,21,500.00	90,60,000.00
Total	31,11,21,664.40	29,07,03,401.20
<u>Assets</u>		
Fixed Assets	9,57,21,209.54	9,47,18,648.54
<u>Current Assets, Loans & Advances</u>		
Current Assets	7,80,59,543.86	8,42,96,275.66
<u>Investments</u>		
Provident Fund F.D.R.'s in Bank	13,73,40,911.00	11,16,88,477.00
Total	31,11,21,664.40	29,07,03,401.20


S. O. (Accounts)

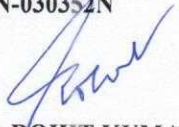

Bursar


Principal


Treasurer


Chairman

In terms of our separate report of even date attached
FOR ROHIT A KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-030352N


CA ROHIT KUMAR
Prop.

M.No.540677

Place: Delhi

Dated: 12/09/2022



UDIN-22540677ARUJRE1730

10

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

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-MARCH-2022.

A. Income	(Amount Rs.)	(Amount Rs.)
	Current year (2021-22)	Previous Year (2020-21)
Grants in aid / subsidies	23,81,78,444.18	20,49,50,565.61
Academic receipts	1,26,06,555.00	1,31,84,670.00
Income from Investments/Interest earned	22,90,443.00	17,19,383.00
Other Income	13,30,339.07	9,13,128.50
Total (A)	25,44,05,781.25	22,07,67,747.11
B. Expenditure		
Establishment expenses	23,01,98,934.00	19,65,23,946.00
Academic expenses	-	-
DHE General Grant	8,14,920.00	7,12,476.46
Administrative expenses	1,75,64,701.25	1,72,04,887.65
Direct Academic expenses	20,38,178.00	7,20,529.00
Contingency & Other Expenses	90,004.00	2,985.55
Total (B)	25,07,06,737.25	21,51,64,824.66
Balance Being Excess of Expenditure over Income	36,99,044.00	56,02,922.45
Less:- Utilised for Capital Expenditure	-	-
Balance being surplus / (Deficit) carried to corpus / Capital Fund	36,99,044.00	56,02,922.45


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: 12/09/2022



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

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

Receipts	Current year (2021-22)	Payments	Current year (2021-22)
I Opening balances:		I. Expenses:	
		a. Establishment	23,01,98,934.00
a) Bank balances		b. Administrative	1,75,64,701.25
in savings Accounts	7,17,58,362.69	c. Academic	28,53,098.00
in deposit Accounts	20,000.00	d. Contingencies & Other Expenses	90,004.00
		II. Payments against earmarked endowment funds/Clubs/Societies	1,41,26,097.39
II. Grants Received	24,82,70,000.00	III. Expenditure on Fixed Assets and Capital Works in Progress	-
III. Academic receipts	1,31,12,503.00	a) Purchase of Fixed Assets	6,62,603.00
IV. Earmarked funds/ endowments/Clubs/Societies	1,39,13,770.64	b) Expenditure on Capital Assets from Earmarked Funds	3,39,958.00
V. Interest Received			
a) on Bank Deposits	1,13,73,337.00	IV. Increase in Deposits and Advances	7,08,010.00
b) Loans, Advances	-	V. Other payments	
VI. Deposits and Advances	19,72,575.93	(a) Staff Association	22,100.00
VII. Other Income	13,30,339.07	(b) Group Insurance Scheme	-
VIII. Misc. Receipts		© University Exam Fee	19,26,780.00
(a) Group Insurance Scheme	-	(d) University Fees Dues	675.00
(b) Life Insurance Corporation	-	(e) TDS Receivable from I.T. Dept. Current Year	69,008.00
© Staff Association (T & NT)	-	(f) TDS Payable Opening Balance	1,16,507.00
(d) Reserve Fund A/c	78,856.00	(g) WUS Health Centre	-
(e) TDS Receivable from I. T. Dept. Last Year	40,813.00	(h) Refund to Govt. of NCT of Delhi	54,64,266.87
(f) TDS Payable - Closing Balance	66,760.00	(i) Accual	1,329.00
(g) Receivable from College A/c	1,12,237.00	(j) Receivable from College to Star College Scheme	10,500.00
(h) Non-Current Liability	61,500.00	(k) F.D.R. A/c (PF)	13,48,94,824.00
(i) Increase in Current Liability	91,774.00	(l) Interest Paid (PF)	90,73,481.00
(j) Receivable from staff	44,940.00		
(k) Provident Fund A/c			
(a) Own Contribution & Refund of Advance	1,38,93,861.00	(m) Advance/Withdrawal/Transfer from Provident Fund A/c	91,03,651.00
(b) Interest to Subscribers	89,94,625.00	(n) NPS Subscription paid to NSDL	83,07,962.00
(l) N.P.S. A/c		(o) Reserve Fund A/c (PF)	9,93,746.00
Own Contribution &	83,21,479.00	(p) Interest Accrued (PF)	21,14,141.00
(m) Interest Accrued (PF)	98,37,391.00	(q) Receivable from College A/c (PF)	1,07,051.00
(n) F.D.R. A/c (PF)	10,92,42,390.00	® Receivable from College A/c (NPS)	23,231.00
		VI. Closing Balances	
		(a) Bank Balances	
		in Savings Account	7,36,96,447.82
		in deposit Accounts	68,408.00
Total	51,25,37,514.33	Total	51,25,37,514.33

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: 12/09/2022



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI - 110075.
BALANCE SHEET AS ON 31 MARCH, 2022.

	Schedule	As on 31-March-22 (Rs.)	As on 31-March-21 (Rs.)
Corpus/Capital Fund and Liabilities			
Fixed Asset Fund	1	9,45,06,917.21	9,41,66,959.21
Earmarked / Endowment Funds	2	1,10,37,669.20	1,47,37,725.50
Current Liabilities & Provisions	3	1,82,59,487.58	1,36,56,295.63
Total		12,38,04,073.99	12,25,60,980.34
Assets			
Fixed Assets	4	9,33,76,724.21	9,30,36,766.21
Current Assets, Loans & Advances	5	3,04,27,349.78	2,95,24,214.13
Total		12,38,04,073.99	12,25,60,980.34

Significant Accounting Policies

A

Contingent liabilities & Notes to Accounts

B

S. O. (Accounts)

Bursar

Principal

Treasurer

Chairman

In terms of our separate report of even date attached

FOR ROHIT A KUMAR & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN-030352N

CA ROHIT KUMAR

Prop.

M.No.540677

Place: Delhi

Dated: 12/09/2022



UDIN-22540677ARUHOD7900

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
UNIVERSITY OF DELHI

13

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-MARCH-2022.

A. Income		(Amount Rs.)	(Amount Rs.)
	Schedule	Current year (2021-22)	Previous Year (2020-21)
Grants in aid / subsidies	6	23,81,78,444.18	20,49,50,565.61
Academic receipts	7	85,30,495.00	81,87,570.00
Income from Investments/Interest earned	8	10,64,458.00	5,45,346.00
Other Income	9	8,05,158.07	7,57,828.50
Total (A)		24,85,78,555.25	21,44,41,310.11
B. Expenditure			
Establishment expenses	10	23,01,98,934.00	19,65,23,946.00
Academic expenses			
DHE General Grant	11	8,14,920.00	7,12,476.46
Administrative expenses	12	1,75,64,701.25	1,72,04,887.65
Total (B)		24,85,78,555.25	21,44,41,310.11

Balance Being Excess of Expenditure over Income

-

Less:- Utilised for Capital Expenditure

-

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

-

Significant Accounting Policies

A

Contingent liabilities & Notes as Accounts

B


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: 12/09/2022



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

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

Receipts	Current year (2021-22)	Payments	Current year (2020-21)
I Opening balances:		I. Expenses:	
		a. Establishment	23,01,98,934.00
A) Bank balances		b. Administrative	1,75,64,701.25
in savings Accounts	2,75,33,285.20	c. Academic	8,14,920.00
		II. Payments against earmarked endowment funds	1,33,75,714.30
II. Grants Received	24,82,70,000.00	III. Expenditure on Fixed Assets and Capital Works in Progress	-
III. Academic receipts	90,36,443.00	a) Purchase of Fixed Assets	-
IV. Earmarked funds/ endowments	1,00,15,616.00	b) Expenditure on Capital Assets from Earmarked Funds	3,39,958.00
V. Interest Received			
a) on Bank Deposits	10,64,458.00	IV. Deposits and Advances	-
b) Loans, Advances	-	V. Other payments	
VI. Deposits and Advances	19,72,575.93	(a) Staff Association	22,100.00
VII. Other Income	8,05,158.07	(b) Group Insurance Scheme	-
VIII. Misc. Receipts		© University Exam Fee	19,26,780.00
(a) Group Insurance Scheme	-	(d) University Fees Dues	675.00
(b) Life Insurance Corporation	-	(e) TDS Receivable from I.T. Dept. Current Year	69,008.00
© Staff Association (T & NT)	-	(f) TDS Payable Opening Balance	1,16,507.00
(d) Security Deposits	-	(g) WUS Health Centre	-
(e) TDS Receivable from I. T. Dept. Last Year	40,813.00	(h) Refund to Govt. of NCT of Delhi	54,64,266.87
(f) TDS Payable - Closing Balance	66,760.00	(i) Accual	1,329.00
(g) Receivable from staff	44,940.00	(j) Receivable from College to Star College Scheme	10,500.00
			-
		VI. Closing Balances	
		a) Bank Balances	
		in Savings Account	2,89,44,655.78
Total	29,88,50,049.20	Total	29,88,50,049.20

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: 12/09/2022



Schedule 1 – Fixed Assest Fund

Amount (Rs.)

	Amount (Rs.)	TOTAL
Balance at the beginning of the year	9,41,66,959.21	9,41,66,959.21
Add :- Created out of Delhi Govt. Fund	-	-
Add :- Created out of SERB Project Grant of Dr. Uma Dhawan	18,000.00	18,000.00
Add :- Created out of DST PROJECT GRANT OF Dr. UMA Chaudhry	3,21,958.00	3,21,958.00
Balance at the year end	9,45,06,917.21	9,45,06,917.21


Assistant


S. O. (Accounts)


Bursar


Principal



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

Schedule 2: Earmarked/Endowment Funds

Schedule to support the figures in the column "Endowment Funds" in the schedule "Earmarked / Endowment Funds"

Sl. No	Name of the Fund	Opening Balance	Additions during the year	Total	Expenditure on the object during the Year	Closing Balance
		1	2	3=1+2	4	5=3-4
	Earmarked					
1	Sexual Harrasment Fund	8,218.00	20.00	8,238.00	-	8,238.00
2	DUCKU A/c	2,175.00	8,220.00	10,395.00	8,425.00	1,970.00
3	Student Fund A/c	86,68,299.00	91,76,047.00	1,78,44,346.00	84,76,297.00	93,68,049.00
4	Medical Revolving Fund A/c	1,35,802.00	-	1,35,802.00	12,655.00	1,23,147.00
5	Dr. Uma Chaudhary ICMR Project	5,95,410.00	7,413.00	6,02,823.00	5,30,259.00	72,564.00
6	MHFW A/c (Dr. Meenakshi Garg)	29,340.00	-	29,340.00	29,340.00	-
7	Dr. Uma Chaudhary DST Project Grant	9,97,007.00	17,706.00	10,14,713.00	6,71,473.00	3,43,240.00
8	Star College Grant Scheme (1)	81,328.00	1,627.00	82,955.00	-	82,955.00
9	Star College Grant Scheme (2)	35,17,971.00	84,621.00	36,02,592.00	27,96,851.00	8,05,741.00
10	BRNS Project	1,26,428.00	-	1,26,428.00	1,26,428.00	-
11	National Conference on Clean & Green	48,731.00	-	48,731.00	48,731.00	-
12	Fellowship Grant	(55.00)	55.00	-	-	-
13	SERB Project (Dr. Uma Dhawan)	4,53,717.50	5,25,584.00	9,79,301.50	9,39,230.30	40,071.20
14	Sundry A/c (College)	83,854.00	1,83,823.00	2,67,677.00	75,983.00	1,91,694.00
15	Sundry A/c (Star College Scheme)	(10,500.00)	10,500.00	-	-	-
	Total	1,47,37,725.50	1,00,15,616.00	2,47,53,341.50	1,37,15,672.30	1,10,37,669.20
	Grand Total	1,47,37,725.50	1,00,15,616.00	2,47,53,341.50	1,37,15,672.30	1,10,37,669.20

[Signature]

Assistant

[Signature]

S. O. (Accounts)

[Signature]

Bursar

[Signature]

Principal



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

17

Schedule 3- Current liabilities and Provisions	Current Year (2021-22)	Previous Year (2020-21)
A. CURRENT LIABILITIES	Amount (Rs.)	Amount (Rs.)
1) Security & EMD Deposits	4,79,000.00	4,79,000.00
2) Staff Association Account (T & N. T.)	47,300.00	69,400.00
3) Group Insurance Scheme	-	-
4) Life Insurance Premium A/c	-	-
5) SC/ST Welfare Fund	-	-
5) TDS - Income Tax	66,760.00	1,16,507.00
6) TDS - G.S.T. A/c	-	-
7) DUCLSA A/c	-	-
8) University Examination Fee A/c	4,63,829.96	23,90,609.96
9) University Enrolment Fee A/c	-	-
10) University Athletic Association Fee A/c	-	50.00
11) University Culture Activity Fee A/c	-	5.00
12) University Development Fee A/c	-	600.00
13) DUSU Fee A/c	-	20.00
14) N.S.S. Fee A/c	-	-
15) University Special Fee A/c	-	-
16) Payable to Staff/Nominee of Staff A/c	19,57,868.00	-
17) Fees Collection College	-	500.00
18) SOL Contingency A/c	10,000.00	10,000.00
19) Postage Advance A/c	-	208.00
19) AISHE A/c	8,000.00	8,000.00
20) Provident Fund A/c	1,07,051.00	1,12,237.00
21) NPS Contribution A/c	23,231.00	-
(A)	31,63,039.96	31,87,136.96
	-	-
Other current liabilities		
a) Unutilized grants from DHE - Carried Forward (Salary, Other than Salary & Capital Assets)	1,48,22,307.68	1,01,95,018.73
b) Unutilized grants from DHE - Carried Forward (Sports Promotion)	2,80,551.94	2,80,551.94
c) Unutilized grants from UGC IQAC Grant - Carried Forward	(6,412.00)	(6,412.00)
(B)	1,50,96,447.62	1,04,69,158.67
	-	-
Total (A+B)	1,82,59,487.58	1,36,56,295.63


Assistant


S. O. (Accounts)


Bursar


Principal



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

Schedule 4 – Fixed Assets

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	For the year	Deductions/ Adjustments	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)	
A. Fixed Assets										
1. Science Apparatus - Physics	71,11,497.79	-		71,11,497.79					71,11,497.79	71,11,497.79
2. Science Apparatus - Chemistry	25,69,634.35	-		25,69,634.35					25,69,634.35	25,69,634.35
3. Science Apparatus - Biology	42,41,827.30	-		42,41,827.30					42,41,827.30	42,41,827.30
4. Science Apparatus - Electronics	64,05,339.14	-		64,05,339.14					64,05,339.14	64,05,339.14
5. Science Apparatus - Food Technology	52,13,131.13	-		52,13,131.13					52,13,131.13	52,13,131.13
6. Science Apparatus - Human Communication	1,93,044.00	-		1,93,044.00					1,93,044.00	1,93,044.00
7. Science Apparatus - Computer Science	45,23,698.20	-		45,23,698.20					45,23,698.20	45,23,698.20
8. Science Apparatus - Bio Chemistry	21,57,533.00	-		21,57,533.00					21,57,533.00	21,57,533.00
9. Science Apparatus - Instrumentation	69,15,508.15	-		69,15,508.15					69,15,508.15	69,15,508.15
10. Science Apparatus - Polymer Science	96,11,724.25	-		96,11,724.25					96,11,724.25	96,11,724.25
11. Science Apparatus - Bio Medical Science	78,36,755.50	-		78,36,755.50					78,36,755.50	78,36,755.50
12. Science Apparatus - Botany	5,13,499.00	-		5,13,499.00					5,13,499.00	5,13,499.00
13. Science Apparatus - Zoology	7,57,999.00	-		7,57,999.00					7,57,999.00	7,57,999.00
14. Science Apparatus - Microbiology	52,56,288.00	-		52,56,288.00					52,56,288.00	52,56,288.00
15. Mathematics Department	50,004.00	-		50,004.00					50,004.00	50,004.00
16. Office Equipments	16,39,503.36	-		16,39,503.36					16,39,503.36	16,39,503.36
17. Library Books & Journals	1,14,33,647.51	-		1,14,33,647.51					1,14,33,647.51	1,14,33,647.51
18. Library Furniture & Equipments	22,88,019.60	-		22,88,019.60					22,88,019.60	22,88,019.60
19. Furniture & Fixtures	53,82,422.97	-		53,82,422.97					53,82,422.97	53,82,422.97
20. Structural Change in Building	4,16,498.00	-		4,16,498.00					4,16,498.00	4,16,498.00
21. Motor Vehicle	2,86,057.13	-		2,86,057.13					2,86,057.13	2,86,057.13
22. Sports Goods	7,74,552.00	-		7,74,552.00					7,74,552.00	7,74,552.00
23. Extra Curricular Activities	2,90,226.47	-		2,90,226.47					2,90,226.47	2,90,226.47
24. Canteen	16,150.00	-		16,150.00					16,150.00	16,150.00
25. Garden Apparatus	6,08,666.36	-		6,08,666.36					6,08,666.36	6,08,666.36
Total of Current year (1)	8,64,93,226.21	-	-	8,64,93,226.21	-	-	-	-	8,64,93,226.21	8,64,93,226.21

Created out of SPORTS GRANT - Funded by DHE

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	For the year	Deductions/ Adjustments upto year end	As at the current year end	As at the previous year end
A. Fixed Assets	1	2	3	4	5	6	7	(4 - 8)	
1. Sports Goods	2,77,432.00	-		2,77,432.00				2,77,432.00	2,77,432.00
Total of Current year (2)	2,77,432.00	-	-	2,77,432.00	-	-	-	2,77,432.00	2,77,432.00

Created out of UGC GRANT (12th Plan) - Funded by UGC

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	For the year	Deductions/ Adjustments upto year end	As at the current year end	As at the previous year end
A. Fixed Assets	1	2	3	4	5	6	7	(4 - 8)	
1. Equipments	8,26,212.00	-		8,26,212.00				8,26,212.00	8,26,212.00
Total of Current year (3)	8,26,212.00	-	-	8,26,212.00	-	-	-	8,26,212.00	8,26,212.00

Created out of STAR COLLEGE GRANT - Funded by MINISTRY

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	For the year	Deductions/ Adjustments upto year end	As at the current year end	As at the previous year end
A. Fixed Assets	1	2	3	4	5	6	7	(4 - 8)	
1. Equipments	42,60,141.00	-		42,60,141.00				42,60,141.00	42,60,141.00
Total of Current year (4)	42,60,141.00	-	-	42,60,141.00	-	-	-	42,60,141.00	42,60,141.00



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

Created out of ICMR PROJECT GRANT - Funded by MINISTRY

Schedule 4 – Fixed Assets		Gross Block				Depreciation			Net Block	
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	For the year	Deductions/ Adjustments	Total upto year end	As at the current year end	As at the previous year end
	1	2	3	4	5	6	7	8		
A. Fixed Assets										
1. Equipments	6,10,500.00	-		6,10,500.00					6,10,500.00	6,10,500.00
Total of Current year (5)	6,10,500.00	-	-	6,10,500.00	-	-	-	-	6,10,500.00	6,10,500.00

Created out of DST PROJECT GRANT - Funded by MINISTRY

Schedule 4 – Fixed Assets		Gross Block				Depreciation			Net Block	
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	For the year	Deductions/ Adjustments	Total upto year end	As at the current year end	As at the previous year end
	1	2	3	4	5	6	7	8		
A. Fixed Assets										
1. Equipments	-	3,21,958.00		3,21,958.00					3,21,958.00	-
Total of Current year (6)	-	3,21,958.00	-	3,21,958.00	-	-	-	-	3,21,958.00	-

Created out of SERB PROJECT GRANT - Funded by MINISTRY

Schedule 4 – Fixed Assets				Gross Block			Depreciation			Net Block	
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	For the year	Deductions/ Adjustments	Total upto year end	As at the current year end	As at the previous year end	
	1	2	3		5	6	7	8	(4 – 8)		
A. Fixed Assets											
1. Equipments	5,69,255.00	18,000.00		5,87,255.00					5,87,255.00	5,69,255.00	
Total of Current year (7)	5,69,255.00	18,000.00	-	5,87,255.00	-	-	-	-	5,87,255.00	5,69,255.00	
Gross Total (1) + (2) + (3) + (4) + (5) + (6) + (7)	9,30,36,766.21	3,39,958.00	-	9,33,76,724.21	-	-	-	-	9,33,76,724.21	9,30,36,766.21	



[Signature]
Assistant

S. O. (Accounts)

[Signature]
Bursar

[Signature]
Principal

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

21

	Amount (Rs.)	Amount (Rs.)
Schedule 5: Current Assets, Loans & Advances	Current Year (2021-22)	Previous Year (2020-21)
a. Advances	-	(2,629.07)
b. Advances To Employees (Non-Interest Bearing)		
- Advance- LTC / HTC	-	-
c. Deposits		
- Telephone & Gas Security (Plan)	14,650.00	14,650.00
d. Others Loans & Advances		
- Postage	-	-
e. Fees/Grant in Aid Receivable		
Fee of 1st year receivable from Delhi Univ. A/c	12,17,462.00	17,23,410.00
Recoverable from UGC A/c	19,980.00	19,980.00
f. Receivable from Canteen/Photocopy/Sanitiation Contractor (Accrual)	49,685.00	48,356.00
g. Receivable from staff	1,01,409.00	1,46,349.00
h. Receivable from College to Star College Scheme	10,500.00	-
i. TDS Receivable IT Department	69,008.00	40,813.00
<u>j. Bank & Cash Balances</u>		
Punjab National Bank (Saving A/c)	24,75,490.70	41,80,920.80
(College A/c = 15,97,294.70 + Star College A/c = 8,78,196/-)		
Union Bank of India (Saving A/c)	96,46,345.95	1,39,02,958.15
IDBI Bank (Saving A/c)	1,26,196.66	1,21,841.66
State Bank of India (Saving A/c)	1,66,56,551.27	88,73,847.09
Union Bank of India (Saving A/c) (SERB Project	40,071.20	4,53,717.50
- Dr. Uma Dhawan)		
TOTAL (A to J)	3,04,27,349.78	2,95,24,214.13


Assistant


S. O. (Accounts)


Bursar


Principal



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022.

Schedule No : 6 : GRANTS / SUBSIDIES (Irrevocable grants and subsidies received)

Amount Rs.

PARTICULARS	Grant in Aid				UGC IQAC GRANT	UGC GRANT XII PLAN	Total
	SALARIES	OTHER THAN SALARY	CAPITAL ASSETS	SPORTS			
BALANCE B/F	21,049.56	47,09,702.30	54,64,266.87	2,80,551.94	-6412.00	-	1,04,69,158.67
ADD : GRANT RECEIVED DURING THE YEAR	22,99,79,000.00	1,82,91,000.00	-	-	-	-	24,82,70,000.00
ADD : TRF FROM OTHERS	-	-	-	-	-	-	-
TOTAL	23,00,00,049.56	2,30,00,702.30	54,64,266.87	2,80,551.94	(6,412.00)	-	25,87,39,158.67
LESS : UTILIZED FOR CAPITAL EXPENDITURE (a)	-	-	-	-	-	-	-
LESS : TRF FROM OTHERS / REFUNDED	-	-	-	-	-	-	-
BALANCE	23,00,00,049.56	2,30,00,702.30	-	-	-	-	54,64,266.87
LESS BALANCE CARRIED FORWARD (b)	1,42,017.56	1,46,80,290.12	-	2,80,551.94	(6,412.00)	-	25,32,74,891.80
UTILIZED FOR REVENUE EXPENDITURE (c)	22,98,58,032.00	83,20,412.18	-	-	-	-	23,81,78,444.18



Principal

Bursar

S. O. (Accounts)

Assistant

Schedule 7 : Academic Receipts					
	Current year		Previous year		
	(2021-22)		(2020-21)		
<u>Fees from Students</u>					
<u>TUITION & OTHER FEES A/c</u>					
By Admission Fee	6,540.00		6,225.00		
By Tution Fee	2,28,600.00		2,47,400.00		
By Identity Card Fee	1,71,450.00		1,85,550.00		
By Laboratory Fee	9,71,550.00		10,51,450.00		
By Library & Reading Room Fee	6,85,800.00		7,42,200.00		
BY Computer Lab. Fee	3,42,900.00		3,71,100.00		
By Water & Elect. Fee	2,11,455.00		2,28,845.00		
By Garden Fee	2,85,750.00		3,09,250.00		
By Magazine Fee	1,71,450.00	30,75,495.00	1,85,550.00	33,27,570.00	
<u>OTHER RECEIPTS</u>					
By Biomedical Course Fee	13,50,000.00		12,90,000.00		
By Polymer Science Course Fee	15,40,000.00		12,60,000.00		
By Computer Science Course Fee	25,65,000.00	54,55,000.00	23,10,000.00	48,60,000.00	
Total		85,30,495.00		81,87,570.00	


Assistant


S. O. (Accounts)


Bursar


Principal



Schedule 8 : income from Investment/ Interest earned	Amount (Rs)			
	Current year		Previous year	
	(2021-22)		(2020-21)	
1. On savings Accounts with scheduled banks	10,64,458.00	10,64,458.00	5,45,346.00	5,45,346.00
TOTAL		10,64,458.00		5,45,346.00


Assistant


S. O. (Accounts)


Bursar


Principal



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

25

Schedule 9 : Other Income	Amount (Rs.)	Amount (Rs.)
	Current Year (2021-22)	Previous Year (2020-21)
By Misc. Income A/c	2,24,796.07	14,910.50
By Canteen Rent A/c	15,500.00	72,596.00
By Water & Elect. Charges from Canteen A/c	7,807.00	10,207.00
By Licence Fee A/c	31,080.00	19,110.00
By Water Charges from Staff Qtrs. A/c	16,464.00	9,457.00
By Electricity Charges from Staff Qtrs. A/c	1,33,279.00	1,32,247.00
By AGCR Recovery of Licence Fee A/c	14,630.00	65,100.00
By AGCR Recovery of Water Charges A/c	14,150.00	65,223.00
By AGCR Recovery of C.C.L. A/c	1,769.00	2,44,996.00
By Retirement Benefits A/c	3,39,133.00	1,12,431.00
By Penal Interest A/c	607.00	1,159.00
By Electricity Charges from Photocopier A/c	5,503.00	-
By Monthly Rent from Photocopier A/c	400.00	-
By Water & Elect. Charges from Coffee Shop A/c	-	2,417.00
By Monthly Rent from Coffee Shop A/c	-	7,935.00
By RTI A/c	40.00	40.00
TOTAL	8,05,158.07	7,57,828.50


Assistant


S. O. (Accounts)


Bursar


Principal



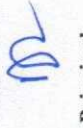
BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Schedule 10 – Establishment Expenses	Current Year			Previous Year		
	GIA Salaries (2021-22)			GIA Salaries (2020-21)		
	Teaching	Non- Teaching	Total	Teaching	Non- Teaching	Total
<u>Salaries, wages and allowances</u>						
1. Teaching Staff - Salary	16,84,39,478.00		16,84,39,478.00	13,43,98,705.00		13,43,98,705.00
2. Bursar Allowance	3,765.00		3,765.00	3,300.00		3,300.00
3. Vice-Principal Allowance	-		-	-		-
4. Non-Teaching Staff - Salary	4,57,61,423.00		4,57,61,423.00	-	3,59,26,383.00	3,59,26,383.00
5. Officiating Allowance	72,414.00		72,414.00			-
6. Dress Allowance	-		-			-
9. Bonus	-		-			-
10. Carretaker Allowance		8,685.00	8,685.00			-
11. Reimbursement of Tuition Fee	7,29,000.00	8,10,000.00	15,39,000.00	15,39,000.00		15,39,000.00
12. Medical Reimbursement (T & N.T.)	5,41,185.00	8,24,965.00	13,66,150.00	22,73,698.00		22,73,698.00
13. LTC / HTC (T. & N.T.)	20,000.00	1,24,799.00	1,44,799.00	1,33,230.00		1,33,230.00
14. Leave Encashment (T. & N.T.)	79,386.00	39,457.00	1,18,843.00			-
15. 7th CPC Arrears	-	-	-	1,47,91,810.00		1,47,91,810.00
Total (A)	16,98,12,814.00	4,76,41,743.00	21,74,54,557.00	15,31,39,743.00	3,59,26,383.00	18,90,66,126.00
<u>Pension & Retirement Benefit</u>						
1) Pension	43,02,178.00	-	43,02,178.00	40,81,065.00		40,81,065.00
2) Family Pension	-	3,92,009.00	3,92,009.00	-	2,82,667.00	2,82,667.00
3) Pension Commutation	-	38,52,065.00	38,52,065.00	-	7,00,000.00	7,00,000.00
4) Gratuity	8,35,651.00	6,72,028.00	15,07,679.00	-	17,46,835.00	17,46,835.00
5) Leave Encashment on Retirement/Death	6,25,545.00	13,59,918.00	19,85,463.00	-	-	-
5) 7th CPC Arrears (Pensioners)	7,04,983.00	-	7,04,983.00	6,16,540.00		6,16,540.00
6) 7th CPC Arrears (Family Pensioners)	-	-	-	-	30,713.00	30,713.00
Total (B)	64,68,357.00	49,16,102.00	1,27,44,377.00	46,97,605.00	27,60,215.00	74,57,820.00
Total (A+B)	17,62,81,171.00	5,25,57,845.00	23,01,98,934.00	15,78,37,348.00	3,86,86,598.00	19,65,23,946.00


Assistant

S. O. (Accounts)


Bursar


Principal



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

Schedule 11	Current Year (2021-22)	Previous Year (2020-21)
Academic Expenses		
	DHE Grant	DHE Grant
LIBRARY ACCOUNT		
Library Contingency A/c	1,58,522.00	22,260.00
Library N.Paper/Jou./Mag. A/c	53,771.00	48,969.00
SCIENCE Contingency A/c		-
Botany Contingency A/c	65,602.00	87,971.80
Physics Contingency A/c	5,382.00	-
Chemistry Contingency A/c	65,825.00	52,234.00
Electronics Contingency A/c	12,725.00	-
Food Technology Contingency A/c	72,033.00	1,39,137.00
Computer Contingency A/c	39,986.00	-
Instrumentation Contingency A/c	44,186.00	-
Biochemistry Contingency A/c	50,123.00	-
Polymer Science Contingency A/c	59,015.00	1,09,050.00
Biomedical Science Contingency A/c	50,104.00	28,868.66
Zoology Contingency A/c	39,454.00	1,24,101.00
Microbiology Contingency A/c	68,132.00	87,188.00
Swachta Contingency A/c	-	12,697.00
Canteen Contingency A/c	30,060.00	-
Total	8,14,920.00	7,12,476.46


Assistant


S. O. (Accounts)


Bursar


Principal



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

28

	Amount (Rs.)		Amount (Rs.)	
Schedule 12- Administrative Expenses	Current Year		Previous Year	
	DHE Grant (2021-22)	Total	DHE Grant (2020-21)	Total
To Postage & Courier A/c	2,892.00	2,892.00	1,025.00	1,025.00
To Printing	-	-	-	-
To Stationery	18,921.00	18,921.00	43,951.50	43,951.50
To Guest Lecturer Payment A/c	-	-	36,000.00	36,000.00
To Office Contingency	7,29,040.05	7,29,040.05	2,81,647.40	2,81,647.40
To Conveyance	45,926.00	45,926.00	79,619.00	79,619.00
To Refreshment	21,333.00	21,333.00	26,718.00	26,718.00
To Telephone	9,378.00	9,378.00	17,332.00	17,332.00
To Garden Expenses	57,602.00	57,602.00	35,802.00	35,802.00
To Advertisement	-	-	59,821.00	59,821.00
To Maintenance of Scientific Equipments	6,28,837.60	6,28,837.60	50,522.00	50,522.00
To Maintenance of Office Equipments	70,092.00	70,092.00	15,251.00	15,251.00
To Maintenance of Generator Set	18,290.00	18,290.00	-	-
To Repair & Replacement of Furniture	5,94,820.00	5,94,820.00	-	-
To Audit Fees	3,540.00	3,540.00	3,540.00	3,540.00
To TA to Staff & Others	50,918.00	50,918.00	1,19,100.00	1,19,100.00
To Daily Wages Payment A/c	3,97,428.00	3,97,428.00	18,52,626.00	18,52,626.00
To Legal Charges	28,400.00	28,400.00	7,900.00	7,900.00
To Sitting Charges	3,05,000.00	3,05,000.00	1,90,000.00	1,90,000.00
To Reimbursement of Newspaper Bill A/c	7,500.00	7,500.00	65,826.00	65,826.00
To AMC of Computers etc.	3,75,765.00	3,75,765.00	5,80,819.00	5,80,819.00
To Sanitation Services A/c	11,46,604.00	11,46,604.00	9,77,185.00	9,77,185.00
To Bank Charges	2,057.92	2,057.92	6,445.75	6,445.75
To Water Expenses	28,71,045.00	28,71,045.00	35,45,652.00	35,45,652.00
To Property Tax A/c	35,95,427.00	35,95,427.00	16,19,214.00	16,19,214.00
To Electricity Expenses	32,41,950.00	32,41,950.00	32,12,780.00	32,12,780.00
To Security Services A/c	33,05,378.00	33,05,378.00	43,67,261.00	43,67,261.00
To Misc. Expenses A/c	21,200.00	21,200.00	-	-
To IQAC Expenses A/c	14,000.00	14,000.00	8,850.00	8,850.00
To IGL Gas Payment A/c	1,356.68	1,356.68	-	-
Total	1,75,64,701.25	1,75,64,701.25	1,72,04,887.65	1,72,04,887.65


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.2,83,50,209.07</u> (Grant Rs.1,82,91,000 + Fees Rs.85,30,495 + Other Income 15,28,714.07) of grants sanctioned during the year 2021-22 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.47,09,702.30</u> on account of unspent balance of the previous year, a sum of <u>Rs.1,83,79,621.25</u> has been utilized for the purpose of GRANT-IN-AID SALARY for which it was sanctioned and that the balance of <u>Rs.1,46,80,290.12</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 2022-23.
1.	DHE-03(1)/100%/GIA/2021-2022/1219-28 dated – 20-04-2021	47,50,000.00	
2.	DHE-03(1)/100%/GIA/2021-2022/2359-68 dated – 13-08-2021	47,50,000.00	
3.	DHE-03(1)/100%/GIA/2021-2022/3795-3804 dated – 03-11-2021	41,000.00	
4.	DHE-03(1)/100%/GIA/2021-2022/341-350 dated – 21-01-2022	87,50,000.00	
5.	Income	1,00,59,209.07	
	Grand Total	2,83,50,209.07	

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




Officiating Principal
 Signature.....Bhaskaracharya College of Applied Sciences
 (University of Delhi)
 Designation.....Sector-2, Dwarka, New Delhi-110075
 Date.....12/09/2022

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. NIL</u> of grants sanctioned during the year 2021-22 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.54,64,266.87</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 CAPITAL ASSETS for which it was sanctioned and that the balance of <u>Rs.54,64,266.87</u> remaining has been surrendered to Government (vide Ch. No.054465 dated 11-03-2022).
	NO GRANT RECEIVED	0.00	
	Grand Total	0.00	

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..... **Officiating Principal**
 Bhaskaracharya College of Applied Sciences
 (University of Delhi)
 Designation..... **Sector-2, Dwarka, New Delhi-110075**
 Date..... **12/09/2022** **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 <u>Rs. NIL</u> of grants sanctioned during the year 2021-22 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.2,80,551.94</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.2,80,551.94</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 2022-23.
	NO GRANT RECEIVED	0.00	
	Grand Total	0.00	

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. Ledger




 Signature.....**Officiating Principal...**
Bhaskaracharya College of Applied Sciences
 Designation.....**(University of Delhi)**
Sector-2, Dwarka, New Delhi-110075
 Date.....**12/09/2022**.....**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.23,03,19,902.00 (Grant Rs.22,99,79,000 + Recovery Rs.1769 + Retirement Benefits 3,39,133) of grants sanctioned during the year 2021-22 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.21,049.56 on account of unspent balance of the previous year, a sum of Rs.23,01,98,934.00 has been utilized for the purpose of GRANT-IN-AID SALARY for which it was sanctioned and that the balance of Rs.1,42,017.56 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 2022-23.
1.	DHE-03(1)/100%/GIA/2021-2022/1219-28 dated – 20-04-2021	5,25,00,000.00	
2.	DHE-03(1)/100%/GIA/2021-2022/2359-68 dated – 13-08-2021	5,25,00,000.00	
3.	DHE-03(1)/100%/GIA/BSC/2021-2022/2945-54 dated – 23-09-2021	50,00,000.00	
4.	DHE-03(1)/100%/GIA/2021-2022/3795-3804 dated – 03-11-2021	5,24,79,000.00	
5.	DHE-03(1)/100%/GIA/2021-2022/341-350 dated – 21-01-2022	6,75,00,000.00	
6.	Income from Recoveries & Retirement Benefits	3,40,902.00	
	Grand Total	23,03,19,902.00	

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..... **Officiating Principal**
 Bhaskaracharya College of Applied Sciences
 (University of Delhi)
 Designation..... **Sector-2, Dwarka, New Delhi-110075**
 Date..... **12/09/2022**

Trial Balance of the College Account for the year 2021-22.

S.NO.	NAME OF ACCOUNT	Debit O. Balance	Addition	Deletion	Debit C. Balance	CREDIT O. Balance	Addition	Deletion	Credit C. Balance
	Assets								
1	Group Insurance Scheme A/c	-	-	-	-	-	5,42,800.00	5,42,800.00	-
2	LIC Premium A/c	-	-	-	-	-	30,35,599.00	30,35,599.00	-
3	Staff Association A/c (Teaching)	-	-	-	-	36,600.00	1,18,700.00	1,26,500.00	28,800.00
4	Staff Association A/c (Non-Teaching)	-	-	-	-	32,800.00	78,400.00	92,700.00	18,500.00
5	Provident Fund A/c	-	-	-	-	1,12,237.00	1,60,80,241.00	1,60,85,427.00	1,07,051.00
6	NPS Contribution A/c	-	-	-	-	-	81,91,861.00	81,68,630.00	23,231.00
7	Income Tax A/c (From Salary) (92A)	-	-	-	-	1,16,207.00	3,10,12,592.00	3,10,62,039.00	66,760.00
8	Income Tax A/c (From Non-Salary) (94C)	-	-	-	-	-	75,915.00	75,915.00	-
9	Income Tax A/c (From Non-Salary) (94J)	-	-	-	-	300.00	54,412.00	54,712.00	-
10	D.U.C.K.U. A/c	-	-	-	-	2,175.00	8,220.00	8,425.00	1,970.00
11	SC/ST Welfare Fund A/c	-	-	-	-	-	260.00	260.00	-
12	DUCLEA A/c	-	-	-	-	-	520.00	520.00	-
13	University Teachers Welfare Fund A/c.	-	-	-	-	-	3,30,745.00	3,30,745.00	-
14	DUCLSA A/c	-	-	-	-	-	1,755.00	1,755.00	-
15	WUS Health Centre A/c	-	-	-	-	-	5,40,000.00	5,40,000.00	-
16	Star College Scheme A/c (1)	-	-	-	-	81,328.00	1,627.00	-	82,955.00
17	Star College Scheme A/c (2)	-	-	-	-	35,17,971.00	84,621.00	27,96,851.00	8,05,741.00
18	BRNS Project A/c	-	-	-	-	1,26,428.00	1,83,823.00	1,26,428.00	-
19	Sundry A/c (College)	-	-	-	-	83,854.00	-	75,983.00	1,91,694.00
20	Sundry A/c (Star College Scheme)	10,500.00	-	10,500.00	-	-	-	-	-
21	SERB Project A/c (Dr. Uma Dhawan)	-	-	-	-	4,53,717.50	5,25,584.00	9,39,230.30	40,071.20
22	Microbiology Apparatus A/c	52,56,288.00	-	-	52,56,288.00	-	-	-	-
23	Food Tech Apparatus A/c	52,13,131.13	-	-	52,13,131.13	-	-	-	-
24	Office Equipment A/c	16,39,503.36	-	-	16,39,503.36	-	-	-	-
25	Library Books A/c	1,14,33,647.51	-	-	1,14,33,647.51	-	-	-	-
26	Sports Expenditure A/c	10,51,984.00	-	-	10,51,984.00	-	-	-	-
27	Biomedical Science Apparatus A/c	78,36,755.50	-	-	78,36,755.50	-	-	-	-
28	Garden Apparatus A/c	6,08,666.36	-	-	6,08,666.36	-	-	-	-
29	ECA Apparatus A/c	2,90,226.47	-	-	2,90,226.47	-	-	-	-
30	Motor Vehicle A/c	2,86,057.13	-	-	2,86,057.13	-	-	-	-
31	Library Furniture & Equipment A/c	22,88,019.60	-	-	22,88,019.60	-	-	-	-
32	Furniture A/c	53,82,422.97	-	-	53,82,422.97	-	-	-	-
33	Mathematics Apparatus A/c	50,004.00	-	-	50,004.00	-	-	-	-
34	Polymer Science Apparatus A/c	96,11,724.25	-	-	96,11,724.25	-	-	-	-
35	Instrumentation Apparatus A/c	69,15,508.15	-	-	69,15,508.15	-	-	-	-
	Total C. F.	5,78,74,438.43	-	10,500.00	5,78,63,938.43	45,63,617.50	6,08,67,675.00	6,40,64,519.30	13,66,773.20

Contd..... p/2

S.NO.	NAME OF ACCOUNT	Debit O. Balance	Addition	Deletion	Debit C. Balance	CREDIT O. Balance	Addition	Deletion	Credit C. Balance
	Total B. F.	5,78,74,438.43	-	10,500.00	5,78,63,938.43	45,63,617.50	6,08,67,675.00	6,40,64,519.30	13,66,773.20
36	Biochemistry Apparatus A/c	21,57,533.00		-	21,57,533.00	-	-	-	-
37	Computer Science Apparatus A/c	45,23,698.20		-	45,23,698.20	-	-	-	-
38	Human Communication Apparatus A/c	1,93,044.00		-	1,93,044.00	-	-	-	-
39	Biology Apparatus A/c	42,41,827.30		-	42,41,827.30	-	-	-	-
40	Electronics Apparatus A/c	64,05,339.14		-	64,05,339.14	-	-	-	-
41	Chemistry Apparatus A/c	25,69,634.35		-	25,69,634.35	-	-	-	-
42	Physics Apparatus A/c	71,11,497.79		-	71,11,497.79	-	-	-	-
43	Botany Apparatus A/c	5,13,499.00		-	5,13,499.00	-	-	-	-
44	Zoology Apparatus A/c	7,57,999.00		-	7,57,999.00	-	-	-	-
45	Canteen Apparatus A/c	16,150.00		-	16,150.00	-	-	-	-
46	Structure Change in Building A/c	4,16,498.00		-	4,16,498.00	-	-	-	-
47	Star College Equipment A/c (Scheme - 1)	39,40,014.00		-	39,40,014.00	-	-	-	-
49	Star College Equipment A/c (Scheme - 2)	3,20,127.00		-	3,20,127.00	-	-	-	-
48	SERB Project Equipment - Dr. Uma Dhawan A/c	5,69,255.00	18,000.00	-	5,87,255.00	-	-	-	-
50	ICMR Project - Dr. Uma Chaudhry	6,10,500.00		-	6,10,500.00	-	-	-	-
50	DST Project - Dr. Uma Chaudhry	-	3,21,958.00	-	3,21,958.00	-	-	-	-
51	UGC 12th Plan Grant Apparatus A/c								
	Polymer Science Deptt.	4,28,016.00		-	4,28,016.00	-	-	-	-
	Microbiology Deptt.	1,29,238.00		-	1,29,238.00	-	-	-	-
	Instrumentation Deptt.	36,000.00		-	36,000.00	-	-	-	-
	Physics Deptt.	2,32,958.00		-	2,32,958.00	-	-	-	-
52	UGC Computer Grant A/c	19,980.00		-	19,980.00	-	-	-	-
53	Telephone & Gas Security A/c	14,650.00		-	14,650.00	-	-	-	-
54	University Examination Fees A/c	-		-	-	23,90,609.96	17,26,700.00	36,53,480.00	4,63,829.96
55	Medical Revolving Fund A/c	-		-	-	1,35,802.00		12,655.00	1,23,147.00
56	UGC IQAC GRANT A/c	-		-	-	(6,412.00)	-	-	(6,412.00)
57	Students Fund A/c	-		-	-	86,68,299.00	91,76,047.00	84,76,297.00	93,68,049.00
58	Security & EMD A/c	-		-	-	4,79,000.00	10,000.00	10,000.00	4,79,000.00
59	Dr. Uma Chaudhry ICMR Project A/c	-		-	-	5,95,410.00	7,413.00	5,30,259.00	72,564.00
60	Dr. Uma Chaudhry DST Project Grant A/c	-		-	-	9,97,007.00	17,706.00	6,71,473.00	3,43,240.00
61	Fellowship Grant A/c	-		-	-	(55.00)	55.00	-	-
62	Sexual Harrasment A/c	-		-	-	8,218.00	20.00	-	8,238.00
63	Postage Advance A/c	(208.00)	3,208.00	3,000.00	-	-	-	-	-
64	AISHE A/c	-		-	-	8,000.00	-	-	8,000.00
65	Dr. Purnima Anand Advance A/c	(2.00)	2.00	-	-	-	-	-	-
66	Dr. Sujata Bhardwaj Advance A/c	(14.00)	14.00	-	-	-	-	-	-
67	Dr. Uma Chaudhry Advance A/c (DST)	-	30,000.00	30,000.00	-	-	-	-	-
	Total C. F.	9,30,81,672.21	3,73,182.00	43,500.00	9,34,11,354.21	1,78,39,496.46	7,18,05,616.00	7,74,18,683.30	1,22,26,429.16

Contd.....p/3

NAME OF ACCOUNT	Debit O. Balance	Addition	Deletion	Debit C. Balance	CREDIT O. Balance	Addition	Deletion	Credit C. Balance
Total B. F.	9,30,81,672.21	3,73,182.00	43,500.00	9,34,11,354.21	1,78,39,496.46	7,18,05,616.00	7,74,18,683.30	1,22,26,429.16
Dr. Uma Chaudhry Advance A/c (ICMR)	-	15,000.00	15,000.00	-	-	-	-	-
Dr. Uma Chaudhry Advance A/c (DST)	-	30,000.00	30,000.00	-	-	-	-	-
Dr. Uma Chaudhry Advance A/c (ICMR)	-	15,000.00	15,000.00	-	-	-	-	-
Advance A/c	(2,613.07)	2,613.07	-	0.00	-	-	-	-
Advance A/c (IQAC)	-	-	-	-	-	-	-	-
Advance A/c (Electronics)	-	3,800.00	3,800.00	-	-	-	-	-
Advance A/c (Food Technology Lab.)	-	15,000.00	15,000.00	-	-	-	-	-
Advance A/c (Polymer Science Lab.)	-	5,000.00	5,000.00	-	-	-	-	-
Advance A/c (Ritu Sareen for Principal Office)	-	32,000.00	32,000.00	-	-	-	-	-
Advance A/c (Garden)	-	10,000.00	10,000.00	-	-	-	-	-
Advance A/c (Physics)	-	5,000.00	5,000.00	-	-	-	-	-
Advance A/c (Zoology)	-	5,000.00	5,000.00	-	-	-	-	-
Advance A/c (Computer Science)	-	5,000.00	5,000.00	-	-	-	-	-
Advance A/c (Botany)	-	5,000.00	5,000.00	-	-	-	-	-
Advance A/c (Library)	-	2,000.00	2,000.00	-	-	-	-	-
Fixed Deposit A/c (Provident Fund)	-	2,76,70,915.00	2,76,70,915.00	-	-	-	-	-
Capital Fund A/c	-	-	-	-	8,79,00,851.21	-	-	8,79,00,851.21
Capital Fund A/c (U.G.C. 12th Plan Grant)	-	-	-	-	8,26,212.00	-	-	8,26,212.00
Capital Fund A/c (Star College A/c - Scheme - 1)	-	-	-	-	39,40,014.00	-	-	39,40,014.00
Capital Fund A/c (Star College A/c - Scheme - 2)	-	-	-	-	3,20,127.00	-	-	3,20,127.00
Capital Fund A/c (SERB Project - Dr. Uma Dhawan)	-	-	-	-	5,69,255.00	18,000.00	-	5,87,255.00
Capital Fund A/c (ICMR Project - Dr. Uma Chaudhry)	-	-	-	-	6,10,500.00	-	-	6,10,500.00
Capital Fund A/c (DST Project - Dr. Uma Chaudhry)	-	-	-	-	-	3,21,958.00	-	3,21,958.00
MHFW A/c (Dr. Meenakshi Garg)	-	-	-	-	29,340.00	-	29,340.00	-
National Conference on Clean & Green Energy	-	-	-	-	48,731.00	-	48,731.00	-
SOL Income & Expenses A/c	-	-	-	-	10,000.00	-	-	10,000.00
Receivable from Staff A/c	1,46,349.00	1,36,695.00	1,81,635.00	1,01,409.00	-	-	-	-
Payable to Staff/Nominee of Staff A/c	-	-	-	-	-	19,57,868.00	-	19,57,868.00
Receivable from College to Star Scheme A/c	-	10,500.00	-	10,500.00	-	-	-	-
TDS Receivable from I. Tax Department A/c	40,813.00	72,337.00	44,142.00	69,008.00	-	-	-	-
Fees Receivable from Delhi Univ. A/c	17,23,410.00	10,85,990.00	15,91,938.00	12,17,462.00	-	-	-	-
Accrual A/c	48,356.00	15,479.00	14,150.00	49,685.00	-	-	-	-
Punjab National Bank A/c (Saving)	-	-	-	-	-	-	-	-
College A/c	5,92,121.80	2,86,76,140.00	2,76,70,967.10	15,97,294.70	-	-	-	-
Star College Scheme A/c	35,88,799.00	86,248.00	27,96,851.00	8,78,196.00	-	-	-	-
IDBI Bank A/c (Saving)	1,21,841.66	4,355.00	-	1,26,196.66	-	-	-	-
State Bank of India A/c (Saving)	88,73,847.09	1,40,32,486.00	62,49,781.82	1,66,56,551.27	-	-	-	-
Union Bank of India A/c (Dr. Uma Dhawan SERB A/c)	4,53,717.50	5,39,536.00	9,53,182.30	40,071.20	-	-	-	-
Total C. F.	10,86,68,314.19	7,28,54,276.07	6,73,64,862.22	11,41,57,728.04	11,20,94,526.67	7,41,03,442.00	7,74,96,754.30	10,87,01,214.37

Contd..... p/4

MD





NO.	NAME OF ACCOUNT	Debit O. Balance	Addition	Deletion	Debit C. Balance	CREDIT O. Balance	Addition	Deletion	Credit C. Balance
	B.F.	10,86,68,314.19	7,28,54,276.07	6,73,64,862.22	11,41,57,728.04	11,20,94,526.67	7,41,03,442.00	7,74,96,754.30	10,87,01,214.37
02	Union Bank of India A/c (Saving)								
03	College A/c	1,23,10,241.15	26,50,58,298.95	26,81,17,579.15	92,50,960.95		-	-	
04	Dr. Uma Chaudhry DST Project A/c	9,97,307.00		6,67,073.00	3,30,234.00		-	-	
05	Dr. Uma Chaudhry ICMR Project A/c	5,95,410.00		5,30,259.00	65,151.00		-	-	
06	Expenses from GIA Salary								
07	Establishment A/c (Teaching)	-	10,91,78,274.00	8,424.00	10,91,69,850.00	-	-	-	-
08	Establishment A/c (Teaching- Adhoc)	-	5,93,49,459.00	76,066.00	5,92,73,393.00	-	-	-	-
09	Establishment A/c (Non-Teaching)	-	3,99,12,259.00	74,266.00	3,98,37,993.00	-	-	-	-
10	Establishment A/c (Non-Teaching)-Contract	-	60,05,608.00	1,079.00	60,04,529.00	-	-	-	-
11	Family Pension A/c	-	3,92,009.00		3,92,009.00	-	-	-	-
12	Pension A/c	-	43,02,178.00		43,02,178.00	-	-	-	-
13	Reimbursement of Tuition Fees A/c.	-	15,39,000.00		15,39,000.00	-	-	-	-
14	LTC/HTC Expenses A/c	-	1,44,799.00		1,44,799.00	-	-	-	-
15	Leave Encashment for LTC/HTC A/c	-	1,18,843.00		1,18,843.00	-	-	-	-
16	Gratuity A/c	-	15,07,679.00		15,07,679.00	-	-	-	-
17	Pension Commutation	-	38,52,065.00		38,52,065.00	-	-	-	-
18	Leave Encashment on Retirement A/c	-	19,85,463.00		19,85,463.00	-	-	-	-
19	Medical Reimbursement A/c	-	13,66,150.00		13,66,150.00	-	-	-	-
20	Pension Arrear A/c	-	7,04,983.00		7,04,983.00	-	-	-	-
21	Expenses from GIA Other than Salary								
22	Establishment A/c (Non-Teaching)-Daily Wagers	-	3,97,428.00		3,97,428.00	-	-	-	-
23	Reimbursement of Newspaper Bill A/c	-	7,500.00		7,500.00	-	-	-	-
24	Library Contingency A/c	-	1,58,522.00		1,58,522.00	-	-	-	-
25	Library Newspaper journal magazine A/c	-	53,771.00		53,771.00	-	-	-	-
26	Garden Expenses A/c	-	57,602.00		57,602.00	-	-	-	-
27	Stationery A/c	-	18,921.00		18,921.00	-	-	-	-
28	Office Contingency A/c	-	7,29,040.05		7,29,040.05	-	-	-	-
29	Postage & Courier A/c	-	2,892.00		2,892.00	-	-	-	-
30	AMC of Computer etc. A/c	-	3,75,765.00		3,75,765.00	-	-	-	-
31	Electricity Expenses A/c	-	32,41,950.00		32,41,950.00	-	-	-	-
32	Water Bill Expenses A/c	-	28,71,045.00		28,71,045.00	-	-	-	-
33	Telephone A/c	-	9,378.00		9,378.00	-	-	-	-
34	Biomedical Science Contingency A/c	-	50,104.00		50,104.00	-	-	-	-
35	Polymer Sc. Contingency A/c	-	59,015.00		59,015.00	-	-	-	-
36	Electronics Contingency A/c	-	12,725.00		12,725.00	-	-	-	-
37	Food Technology Contingency A/c	-	72,033.00		72,033.00	-	-	-	-
38	Instrumentation Contingency A/c	-	44,186.00		44,186.00	-	-	-	-
39	Total	12,25,71,272.34	57,64,33,221.07	33,68,39,608.37	36,21,64,885.04	11,20,94,526.67	7,41,03,442.00	7,74,96,754.30	10,87,01,214.37

Contd.....p/5



NO.	NAME OF ACCOUNT	Debit O. Balance		Deletion	Debit C. Balance	CREDIT O. Balance	Addition	Deletion	Credit C. Balance
B.F.		12,25,71,272.34	57,64,33,221.07	33,68,39,608.37	36,21,64,885.04	11,20,94,526.67	7,41,03,442.00	7,74,96,754.30	10,87,01,214.37
36	Computer Contingency A/c	-	39,986.00		39,986.00	-	-	-	-
37	Microbiology Contingency A/c	-	68,132.00		68,132.00	-	-	-	-
38	Botany Contingency A/c	-	65,602.00		65,602.00	-	-	-	-
39	Physics Contingency A/c	-	5,382.00		5,382.00	-	-	-	-
40	Bio-chemistry Contingency A/c	-	50,123.00		50,123.00	-	-	-	-
41	Chemistry Contingency A/c	-	65,825.00		65,825.00	-	-	-	-
42	Zoology Contingency A/c	-	39,454.00		39,454.00	-	-	-	-
43	Canteen Contingency A/c	-	30,060.00		30,060.00	-	-	-	-
44	Refreshment A/c	-	21,333.00		21,333.00	-	-	-	-
45	Conveyance A/c	-	45,926.00		45,926.00	-	-	-	-
46	Security Services A/c	-	33,05,378.00		33,05,378.00	-	-	-	-
47	Sanitation Services A/c	-	11,46,604.00		11,46,604.00	-	-	-	-
48	Property Tax A/c	-	35,95,427.00		35,95,427.00	-	-	-	-
49	Legal Charges A/c	-	28,400.00		28,400.00	-	-	-	-
50	TA to staff & others A/c	-	50,918.00		50,918.00	-	-	-	-
51	Sitting charges A/c	-	3,05,000.00		3,05,000.00	-	-	-	-
52	Bank charges	-	2,057.92		2,057.92	-	-	-	-
53	Audit Fees A/c	-	3,540.00		3,540.00	-	-	-	-
54	Repair & Maintenance of Office Equipment A/c	-	88,382.00		88,382.00	-	-	-	-
55	Repair & Maintenance of Scientific Equipment A/c	-	6,28,837.60		6,28,837.60	-	-	-	-
56	Repair & Replacement of Furniture A/c	-	5,94,820.00		5,94,820.00	-	-	-	-
57	Misc. Expenses A/c	-	21,200.00		21,200.00	-	-	-	-
58	IGL Gas Payment A/c	-	1,356.68		1,356.68	-	-	-	-
59	IQAC Expenses	-	14,000.00		14,000.00	-	-	-	-
	Income	-	-	-	-	-	-	-	-
60	License Fee A/c (From Staff Quarter)	-	-	-	-	-	31,080.00	-	31,080.00
61	Water Charges A/c (From Staff Quarter)	-	-	-	-	-	16,464.00	-	16,464.00
62	Electricity Charges from Staff Qtr. A/c	-	-	-	-	-	1,33,279.00	-	1,33,279.00
63	Electricity Charges from Photostate Shop A/c	-	-	-	-	-	5,503.00	-	5,503.00
64	Rent from Photostat Shop A/c	-	-	-	-	-	400.00	-	400.00
65	Water & Electricity Charges from Canteen A/c	-	-	-	-	-	7,807.00	-	7,807.00
66	Canteen Rent A/c	-	-	-	-	-	15,500.00	-	15,500.00
67	Bank Interest A/c (Union Bank of India)	-	-	-	-	-	6,49,844.00	25,365.00	6,24,479.00
68	Bank Interest A/c (IDBI Bank)	-	-	-	-	-	4,355.00	-	4,355.00
69	Bank Interest A/c (State Bank of India)	-	-	-	-	-	3,91,119.00	-	3,91,119.00
70	Bank Interest A/c (Punjab National Bank)	-	-	-	-	-	44,505.00	-	44,505.00
71	Penal Interest A/c	-	-	-	-	-	607.00	-	607.00
	Total	12,25,71,272.34	58,66,50,965.27	33,68,39,608.37	37,23,82,629.24	11,20,94,526.67	7,54,03,905.00	7,75,22,119.30	10,99,76,312.37

Contd.....p/6

IO.	NAME OF ACCOUNT	Debit O. Balance	Addition	Deletion	Debit C. Balance	CREDIT O. Balance	Addition	Deletion	Credit C. Balance
	B.F.	12,25,71,272.34	58,66,50,965.27	33,68,39,608.37	37,23,82,629.24	11,20,94,526.67	7,54,03,905.00	7,75,22,119.30	10,99,76,312.37
2	RTI A/c	-	-	-	-	-	40.00	-	40.00
3	Misc. Income A/c	-	-	-	-	-	2,24,796.07	-	2,24,796.07
4	AGCR Recovery of Water Charges A/c	-	-	-	-	-	14,150.00	-	14,150.00
5	AGCR Recovery of Licence Fee A/c	-	-	-	-	-	14,630.00	-	14,630.00
6	AGCR Recovery of CCL A/c	-	-	-	-	-	1,769.00	-	1,769.00
7	Retirement Benefits A/c	-	-	-	-	-	3,39,133.00	-	3,39,133.00
8	Fees Collection College A/c (Paytm)	-	-	-	-	500.00	500.00	1,000.00	-
9	Fees Collection College A/c (SBI)	-	-	-	-	-	-	-	-
10	Fees A/c	-	-	-	-	-	1,85,63,990.00	1,85,63,990.00	-
11	Admission Fee A/c	-	-	-	-	-	6,540.00	-	6,540.00
12	Tuition Fee A/c	-	-	-	-	-	2,28,600.00	-	2,28,600.00
13	Magazine Fee A/c	-	-	-	-	-	1,71,450.00	-	1,71,450.00
14	Library & Reading Room Fee A/c	-	-	-	-	-	6,85,800.00	-	6,85,800.00
15	Identity Card Fee A/c	-	-	-	-	-	1,71,450.00	-	1,71,450.00
16	Garden Fee A/c	-	-	-	-	-	2,85,750.00	-	2,85,750.00
17	Water & Electricity Fee A/c	-	-	-	-	-	2,11,455.00	-	2,11,455.00
18	Laboratory Fee A/c	-	-	-	-	-	9,71,550.00	-	9,71,550.00
19	Computer Laboratory Fee A/c	-	-	-	-	-	3,42,900.00	-	3,42,900.00
20	Computer Science Course Fee A/c	-	-	-	-	-	25,65,000.00	-	25,65,000.00
21	Biomedical Science Course Fee A/c	-	-	-	-	-	13,50,000.00	-	13,50,000.00
22	Polymer Science Course Fee A/c	-	-	-	-	-	15,40,000.00	-	15,40,000.00
23	University Athletic Association Fee A/c	-	-	-	-	50.00	40,100.00	40,150.00	-
24	University Culture Activity Fee A/c	-	-	-	-	5.00	4,010.00	4,015.00	-
25	University Development Fee A/c	-	-	-	-	600.00	4,81,200.00	4,81,800.00	-
26	DUSU Fee A/c	-	-	-	-	20.00	16,040.00	16,060.00	-
27	GIA Capital Assets A/c	-	-	-	-	54,64,266.87	-	54,64,266.87	-
28	GIA Salary A/c	-	-	-	-	21,049.56	22,99,79,000.00	-	23,00,00,049.56
29	GIA Other than Salary A/c	-	-	-	-	47,09,702.30	1,82,91,000.00	-	2,30,00,702.30
30	GIA Sports Promotion A/c	-	-	-	-	2,80,551.94	-	-	2,80,551.94
	Total	12,25,71,272.34	58,66,50,965.27	33,68,39,608.37	37,23,82,629.24	12,25,71,272.34	35,19,04,758.07	10,20,93,401.17	37,23,82,629.24

S. O. (Accounts)

Bursar

Principal



BANK RECONCILIATION OF UNION BANK OF INDIA (A/C NO. 113210100039203) FOR THE M/O March, 2022

Add: Cheque issued but not cleared upto 31-03-2022.

1	054478	24.03.22	Aaryan (Fee Concession)	2685.00
2	054493	31.03.22	Dinanshu (Fee Concession)	1000.00
3	054494	31.03.22	G. S. Electricals	18290.00
4	054494	31.03.22	Ira Sharma	1672.00
5	054494	31.03.22	Ira Sharma	453.00
6	054495	31.03.22	UBI Income Tax A/c	19176.00
7	054496	31.03.22	UBI Income Tax A/c	1300.00
8	054497	31.03.22	UBI Income Tax A/c	8386.00
9	054498	31.03.22	WUS Helth Centre	259650.00
10	054498	31.03.22	WUS Helth Centre	91500.00
11	054598	31.03.22	DUCLEA	400.00
12	054498	31.03.22	DUCLSA	1710.00
13	054498	31.03.22	SC/ST Welfare Fund	200.00
14	054498	31.03.22	DUCKU	8425.00
15	054498	31.03.22	WUS Helth Centre	70000.00
16	054498	31.03.22	UTWF	26850.00
17	054498	31.03.22	University of Delhi	4010.00
18	054498	31.03.22	University of Delhi	40100.00
19	054498	31.03.22	DUSU	16040.00
20	054498	31.03.22	University of Delhi	481200.00
21	054498	31.03.22	Mustafa Ansari (Fee Concession)	2685.00
			Total	10,55,732.00

Balance as per ledger (College A/c)

9646345.95

Add: Cheques Issued but not presented in Bank

1055732.00

Total Bank Balance as on 31-03-2022

10702077.95


Assistant


S. O. (Accounts)


Bursar


Principal



BANK RECONCILIATION OF I.D.B.I. BANK (A/C NO.0172104000165402)
FOR THE MONTH OF MARCH, 2022

Balance as per ledger (College A/c)

126196.66

Balance as per Bank Statement dated 31.03.2022

126196.66


Assistant


S. O. (Accounts)


Bursar


Principal



SECTOR-2, DWARKA, NEW DELHI-110075.

BANK RECONCILIATION OF PUNJAB NATIONAL BANK (A/C NO. 4447000100063687)
FOR THE MONTH OF MARCH, 2022.

Balance as per ledger (Star College A/c)	8,78,196.00
Balance as per ledger (College A/c)	15,97,294.70

Balance as per Bank Statement dated 31.03.2022

24,75,490.70



Assistant



S. O. (Accounts)



Bursar



Principal



BANK RECONCILIATION OF DR. UMA DHAWAN SERB PROJECT A/C
UNION BANK OF INDIA (A/C NO.113210100053319) FOR THE MONTH OF MARCH, 2022.

Balance as per ledger (SERB Project A/c)

40071.20

Balance as per Bank Statement dated 31.03.2022

40071.20


Assistant


S. O. (Accounts)


Bursar


Principal



BANK RECONCILIATION OF STATE BANK OF INDIA (A/C NO. 37815295393)
FOR THE MONTH OF MARCH, 2022.

Balance as per ledger (College A/c) 1,66,56,551.27

Add : Ch. No.576370 dt.31-03-2022 issued in favour of 17,805.00
Ms. Angela Parvez

Balance as per Bank Statement as on 31.03.2022 1,66,74,356.27


Assistant


S. O. (Accounts)


Bursar


Principal



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

BALANCE SHEET OF STUDENTS FUND A/C AS ON 31 MARCH, 2022

	Schedule	As on 31-March-22 Rs.	As on 31-March-21 Rs.
Corpus/Capital Fund and Liabilities			
Corpus Fund/Capital Fund	1	3,49,98,463.36	3,12,99,419.36
Fixed Asset Fund	2	18,21,235.00	16,12,637.00
Earmarked / Endowment Funds	3	1,08,26,630.14	78,87,456.59
Current Liabilities & Provisions	4	97,274.00	5,500.00
Non-Current Liabilities & Provisions	5	91,21,500.00	90,60,000.00
Total		5,68,65,102.50	4,98,65,012.95
Assets			
Fixed Assets	6	23,44,485.33	16,81,882.33
Investments		-	-
Current Assets, Loans & Advances	7	5,45,20,617.17	4,81,83,130.62
Total		5,68,65,102.50	4,98,65,012.95
Significant Accounting Policies	C		
Contingent liabilities & Notes to Accounts	D		
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: 12/09/2022



UDIN-22540677ARUIFZ5372

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

(STUDENT FUND)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-MARCH-2022

A. Income	Schedule	(Amount Rs.)	
		Current year	Previous Year
Academic receipts	8	40,76,060.00	49,97,100.00
Income from Investments/Interest earned	9	12,25,985.00	11,74,037.00
Other Income	10	5,25,181.00	1,55,300.00
Total (A)		58,27,226.00	63,26,437.00
B. Expenditure			
Direct Academic expenses	11	20,38,178.00	7,20,529.00
Contingency & Other Expenses	12	90,004.00	2,985.55
Total (B)		21,28,182.00	7,23,514.55
Balance Being Excess of Income over Expenditure		36,99,044.00	56,02,922.45
Less:- Utilised for Capital Expenditure		-	-
Balance being surplus / (Deficit) carried to corpus / Capital Fund		36,99,044.00	56,02,922.45

Significant Accounting Policies 13

Contingent liabilities & Notes as Accounts 14


S. O. (Accounts)

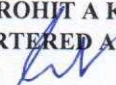

Bursar


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: 12/09/2022



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

(STUDENTS FUND)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

Receipts	Current Year	Payments	Current Year
I) Opening balances:		I) Expenses:	
		a. Academic	20,38,178.00
a) Bank balances		b. Contingencies & Other Expenses	90,004.00
• in Current Accounts	-	II) Payments against earmarked endowment funds	6,64,255.09
• in Deposit Accounts	20,000.00	III) Payments against Clubs	44,306.00
• in savings Accounts	3,90,02,901.58	IV) Payments against Societies	41,822.00
II) Grants Received	-	V) Expenditure on Fixed Assets and capital work-in-progress	
III) Increase in Current Liability	91,774.00	a) Purchase of Fixed Assets	6,62,603.00
IV) Academic receipts	40,76,060.00	b) Expenditure on Capital Work-in-progress	-
V) Earmarked funds/ endowments	22,60,754.64	VI) Increase in Deposits and Advances	7,08,010.00
VI) Receipts against Clubs	13,47,000.00	VII) College A/c	-
VII) Receipts against Societies	2,90,400.00		
VIII) Interest Received			
a) on Bank Deposits	12,25,985.00	VIII) Closing Balances	
b) Loans, Advances	-		
IX) Deposits and Advances	-	a) Bank Balances	
X) Other Income	5,25,181.00	• in current	
XI) Non- Current Liability A/c	61,500.00	• in Deposit Accounts	68,408.00
		• in Savings Account	4,45,83,970.13
Total	4,89,01,556.22	Total	4,89,01,556.22

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: 12/09/2022



Schedule 1 – Capital Fund		Amount (Rs.)
		TOTAL
A. Corpus Fund	3,12,99,419.36	
Surplus / (Defecit) trf from Income & Expenditure Account	36,99,044.00	3,49,98,463.36
	-	-
Balance at the year end		3,49,98,463.36

Assistant

S. O. (Accounts)

Bursar

Principal



Schedule 2 – Fixed Assest Fund

Amount (Rs.)

	Amount		TOTAL
Balance at the beginning of the year	16,12,637.00		16,12,637.00
Add :- Created out of Students Fund A/c	2,08,598.00		2,08,598.00
Less: Written Off During year	-		-
Balance at the year end	18,21,235.00		18,21,235.00

Assistant

S. O. (Accounts)

Bursar

Principal



49

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

Schedule 3: Earmarked/Endowment Funds
Schedule to support the figures in the column "Endowment Funds" in the schedule "Earmarked / Endowment Funds"

Sl. No	Name of the Fund	Opening Balance	Additions during the year	Total	Recurring Expenditure	Non- Recurring Expenditure	Closing Balance
		1	2	3=1+2	4		5=3-4
	Endowment						
1	Library Books	-	-	-	-	-	-
2	Scholarship & Prize	-	-	-	-	-	-
	Total(A)	-	-	-	-	-	-
	Earmarked (Fees Head)						
1	Student Aid Fund	11,42,998.00	1,34,700.00	12,77,698.00	71,220.00		12,06,478.00
2	Development Fund	30,43,393.93	13,48,649.64	43,92,043.57	5,38,035.09	24,798.00	38,29,210.48
3	Alumni fund	9,43,072.00	1,34,700.00	10,77,772.00	-		10,77,772.00
4	Medical Fee/First Aid Fund Fee	3,05,150.00	67,350.00	3,72,500.00	-		3,72,500.00
5	General Amenities Fund Fee	1,52,575.00	33,675.00	1,86,250.00	-		1,86,250.00
6	Professional Development Fund Fee	61,030.00	13,470.00	74,500.00	12,070.00		62,430.00
7	Swachta Fund Fee A/c	2,98,217.00	67,350.00	3,65,567.00	24,780.00		3,40,787.00
8	Security Fees A/c	4,40,190.00	-	4,40,190.00	1,500.00		4,38,690.00
9	N.S.S. Fee	28,866.66	16,040.00	44,906.66	16,650.00		28,256.66
10	BCAS Students Association Fee	4,20,311.00	2,02,050.00	6,22,361.00	-		6,22,361.00
11	Overhead Charges A/c	-	2,41,170.00	2,41,170.00	-	1,83,800.00	57,370.00
12	Deduction from Sponsorship Money A/c	-	1,600.00	1,600.00	-		1,600.00
	Total(B)	68,35,803.59	22,60,754.64	90,96,558.23	6,64,255.09	2,08,598.00	82,23,705.14
	Earmarked (Club A/c)						
1	Astronomy club	32,594.00	50,000.00	82,594.00	-		82,594.00
2	Music & Dance club	87,125.00	2,25,000.00	3,12,125.00	-		3,12,125.00
3	Debate club	14,234.00	1,27,000.00	1,41,234.00	-		1,41,234.00
4	Dramatics & Fine Arts Club	56,063.00	2,25,000.00	2,81,063.00	-		2,81,063.00
5	Eco club	7,347.00	2,20,000.00	2,27,347.00	24,171.00		2,03,176.00
6	Mountaineering & tracking club	18,635.00	-	18,635.00	18,635.00		-
7	Photography club	23,983.00	1,00,000.00	1,23,983.00	-		1,23,983.00
8	Yoga club	19,422.00	1,50,000.00	1,69,422.00	-		1,69,422.00
9	Literacy Club	14,168.00	1,00,000.00	1,14,168.00	-		1,14,168.00
10	Film club	20,410.00	1,50,000.00	1,70,410.00	1,500.00		1,68,910.00
	Total(C)	2,93,981.00	13,47,000.00	16,40,981.00	44,306.00	-	15,96,675.00
	Grand Total(a+b+c)	71,29,784.59	36,07,754.64	1,07,37,539.23	7,08,561.09	2,08,598.00	98,20,380.14

Contd.....P/2



50

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

Page - 2

Sl. No	Name of the Fund	Opening Balance	Additions during the year	Total	Recurring Expenditure	Non- Recurring Expenditure	Closing Balance
		1	2	3=1+2	4	5	6=3-4-5
	Earmarked (Society A/c)						
1	Electronic society	96,082.00	25,000.00	121082.00	0.00		1,21,082.00
2	Instrumentation society	119851.00	26400.00	146251.00	0.00		1,46,251.00
3	Food Technology Society	1,00,005.00	33800.00	133805.00	17935.00		1,15,870.00
4	Computer Science society	64,471.00	42200.00	106671.00	1600.00		1,05,071.00
5	Polymer Sc Society	38,683.00	38800.00	77483.00	19,887.00		57,596.00
6	BMS Society	107355.00	27200.00	134555.00	0.00		1,34,555.00
7	Physics society	50,274.00	20000.00	70274.00	0.00		70,274.00
8	Microbiology society	46231.00	25400.00	71631.00	0.00		71,631.00
9	Chemistry society	22139.00	15600.00	37739.00	0.00		37,739.00
10	Zoology society	35316.00	17400.00	52716.00	2400.00		50,316.00
11	Botany society	77265.00	18600.00	95865.00	0.00		95,865.00
	Total(D)	7,57,672.00	2,90,400.00	10,48,072.00	41,822.00	-	10,06,250.00
	Grand Total(a+b+c+d)	78,87,456.59	38,98,154.64	1,17,85,611.23	7,50,383.09	2,08,598.00	1,08,26,630.14

[Signature]

Assistant

[Signature]

S. O. (Accounts)

[Signature]

Bursar

[Signature]

Principal



Schedule 4- Current liabilities and Provisions	Current Year	Previous Year
A. CURRENT LIABILITIES	Amount(Rs.)	Amount(Rs.)
1) Payable to Vendors A/c	39,616.00	5,500.00
2) Sundry A/c	9,200.00	-
3) Deepika Wanganoo Memorial Interest A/c	5,557.00	-
4) Sourabh Grover Memorial Interest A/c	17,451.00	-
5) Donation A/c	25,450.00	-
Total	97,274.00	5,500.00



Assistant



S. O. (Accounts)



Bursar



Principal



Schedule 5- Current liabilities and Provisions	Current Year	Previous Year
A. NON-CURRENT LIABILITIES	Amount(Rs.)	Amount(Rs.)
1) REFUNDABLE COLLEGE SECURITY FEES	45,60,750.00	45,30,000.00
2) REFUNDABLE LIBRARY SECURITY FEES	45,60,750.00	45,30,000.00
Total	91,21,500.00	90,60,000.00

Assistant

S. O. (Accounts)

Bursar

Principal



53

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

Created out of Students Fund

Schedule 6 – Fixed Assets		Gross Block				Depreciation			Net Block	
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	For the year	Deductions/ Adjustments	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)	
A. Fixed Assets										
1. Office & Scientific Equipments (Sanitizer Machine - 24798/-, Desktops - 183800/- & Polls and Half Round Jali - 454005/-)	16,12,637.00	6,62,603.00		22,75,240.00					22,75,240.00	16,12,637.00
Total of A.	16,12,637.00	6,62,603.00	-	22,75,240.00	-	-	-	-	22,75,240.00	16,12,637.00
B. Other Fixed Assets										
2. Water Cooler & Stabilizer	46,666.88			46,666.88					46,666.88	46,666.88
3. Tables for Sports	6,384.00			6,384.00					6,384.00	6,384.00
4. Musical Instruments	5,868.95			5,868.95					5,868.95	5,868.95
5. Table Tennis with Wheels	7,329.50			7,329.50					7,329.50	7,329.50
6. Badminton, Volley Bolles Poles & Football Pumps	2,996.00			2,996.00					2,996.00	2,996.00
Total of B.	69,245.33	-	-	69,245.33	-	-	-	-	69,245.33	69,245.33
Gross Total (A) + (B)	16,81,882.33	6,62,603.00	-	23,44,485.33	-	-	-	-	23,44,485.33	16,81,882.33

[Signature]
Assistant

[Signature]
S. O. (Accounts)

[Signature]
Bursar

[Signature]
Principal



Schedule 7: Current Assets, Loans & Advances		Amount (Rs.)	
		Current Year	Previous Year
<u>A. Loans And Advances</u>			
a. Advances		14,375.04	11,797.04
b. Securit for IGL Connection		4,76,433.00	4,76,433.00
c. Receivable from Vendors A/c		9,382.00	3,700.00
d. College Main A/c		93,68,049.00	86,68,299.00
	(A)	98,68,239.04	91,60,229.04
<u>B. Bank & Cash Balances</u>			
a. Fixed Deposit		68,408.00	20,000.00
b. Union Bank of India		4,45,83,970.13	3,90,02,901.58
	(B)	4,46,52,378.13	3,90,22,901.58
TOTAL (A + B)		5,45,20,617.17	4,81,83,130.62


Assistant


S. O. (Accounts)


Bursar


Principal



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

55

Schedule 8 : Academic Receipts		Amount (Rs)
		Current year
<u>Fees Recd. from Students</u>		
Function, Cultural Acticity etc. Fee A/c	13,47,000.00	
Games & Sports Fee A/c	7,01,500.00	
Placement Broucher Fee A/c	2,02,050.00	
Univ Special Fee A/c	12,420.00	
World University Service Fee A/c	5,660.00	
Club Fees A/c	4,04,100.00	
Society Fees A/c	2,69,400.00	
Picnic/Excursion & Educational Trip Fee A/c	3,36,750.00	
Establishment/Maintenance Fee A/c	1,34,700.00	
Internet Facility Fee A/c	2,69,400.00	
Women Development Cell Fee A/c	28,470.00	
Student Advisory Fee A/c	1,34,700.00	
Carrer Counseling Fee A/c	67,350.00	
Student Social Activity Fee A/c	20,205.00	
E-Publication of College A/c	67,350.00	
Foreign Student Fee A/c	75,005.00	
		40,76,060.00
Total		40,76,060.00



Assistant



S. O. (Accounts)



Bursar



Principal



56

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

Schedule 9 : income from Investment/ Interest earned

Amount (Rs)

Current year

	Current year	
1. On Term Deposits with scheduled Banks	-	-
2. On savings Accounts with scheduled banks	12,25,985.00	12,25,985.00
TOTAL		12,25,985.00


Assistant


S. O. (Accounts)


Bursar


Principal



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

57

Schedule 10 : Other Income

Amount (Rs.)

	Current Year	
Misc. Library Development Fund A/c	1,400.00	
Sponsorship for Nadi Ko Jano Campaign A/c	10,000.00	
Transcription Fees A/c	11,800.00	
Gandhi Study Circle A/c	49,817.00	
Bhaskaracharya Cell A/c	40,000.00	
Equal Opportunity Cell A/c	1,48,635.00	
North East Cell A/c	40,000.00	
Anti Tobacco Cell A/c	40,000.00	
Vivekananda Vichar Manch Cell A/c	40,000.00	
Short Term Course on Leadership & Management A/c	38,251.00	
Short Term Course on Learning Tutorials A/c	12,000.00	
Short Term Course on Fitness Management A/c	15,200.00	
Short Term Course on Youth & Climate Change A/c	15,000.00	
Short Term Course on Website Development Techniques A/c	5,500.00	
Short Term Course on Immunological Tech & Their Applications A/c	9,600.00	
Short Term Course on Climate Change and Food Security A/c	35,000.00	
Short Term Course on Vedic Mathematics A/c	2,000.00	
IPR Workshop A/c	8,400.00	
Misc. Income A/c	2,578.00	
		5,25,181.00
TOTAL		5,25,181.00


Assistant


S. O. (Accounts)


Bursar


Principal



Schedule 11 – Academic Direct Expenses	Current Year Amount (Rs.)
Function cultural Activity etc. Fee A/c	64,213.00
Univ Special Fee A/c	1,606.00
World University Service Fee A/c	1,606.00
Women Development Cell Fee A/c	566.00
Picnic/Excursion & Educational Trip Fee A/c	16,240.00
Establishment/Maintenance Fee A/c	21,076.00
Internet Facility Fee A/c	6,471.00
Departmental Society Fee A/c	2,69,400.00
Club Fees A/c	16,57,000.00
Total	20,38,178.00


Assistant


S. O. (Accounts)


Bursar


Principal



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

59

Schedule 12	
Contingency and Other Expenses	Current Year
	Amount (Rs.)
Short Term Course on Leadership & Management A/c	38,234.00
Short Term Course on Learning Tutorials A/c	11,945.00
Short Term Course on Fitness Management A/c	15,142.00
Short Term Course on Youth & Climate Change A/c	1,226.00
Short Term Course on Website Development Techniques A/c	5,000.00
IPR Workshop A/c	8,457.00
Sponsorship for Nadi Ko Jano Campaign A/c	10,000.00
Total	90,004.00


Assistant


S. O. (Accounts)


Bursar


Principal



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

60

Receipt & Payment Account of N.S.S. Account for the year 2021-22

Previous Yr. 2020-21	Receipts	Current Yr. 2021-22	Previous Yr. 2021-22	Payments	Current Yr. 2021-22
(5,873.34)	Andhra Bank (opening balance)	28,866.66	590.00	Audit Fees	590.00
48,340.00	Fees recd. from students	16,040.00	60.00	University Fees	20.00
			26,200.00	University Fees	16,040.00
13,250.00	Reimbursement from Delhi University (NSS Centre)	0.00	0.00	Other NSS Activities	-
			0.00	Honorarium Paid	-
			28,866.66	Union Bank of India (closing balance)	28,256.66
55,716.66	Total	44,906.66	55,716.66	Total	44,906.66

Balance Sheet of N.S.S. Account as on 31.03.2022

Previous Yr. 2020-21	Liabilities	Current Yr. 2021-22	Previous Yr. 2020-21	Assets	Current Yr. 2021-22
28,866.66	N.S.S. A/c (unspent Balance)	28,256.66	28,866.66	Andhra Bank A/c	28,256.66
28,866.66	Total	28,256.66	28,866.66	Total	28,256.66

Income & Expenditure Account of N.S.S. Account for the year 2021-22

Previous Yr. 2020-21	Expenditure	Current Yr. 2021-22	Previous Yr. 2020-21	Income	Current Yr. 2021-22
590.00	Audit Fees	590.00	48,340.00	Fees recd. from students	16,040.00
26,260.00	University Fees	16,060.00	13,250.00	Reimbursement from Delhi University (NSS Centre)	0.00
0.00	Other NSS Activities	0.00			
0.00	Honorarium Paid	0.00			
28,866.66	Unspent Balance for the year 2021-22	28,256.66	(5,873.34)	Unspent Balance for the year 2020-21	28,866.66
55,716.66		44,906.66	55,716.66		44,906.66

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:

**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, 2022

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<u>Balance as on 1st April, 2021</u>	95,00,190.00	<u>Security Refund during the year 2021-22</u>	
<u>Security Collect during the Year (2021-22)</u>		Security Fees A/c	1,500.00
Refundable College Security A/c	13,75,000.00	Refundable College Security A/c	3,19,250.00
Refundable Library Security A/c	13,75,000.00	Refundable Library Security A/c	3,19,250.00
		Refundable College Security A/c (2018-19)	9,82,500.00
		Refundable Library Security A/c (2018-19)	9,82,500.00
		Refundable College Security A/c (2019-20)	10,000.00
		Refundable Library Security A/c (2019-20)	10,000.00
		Refundable College Security A/c (2020-21)	27,500.00
		Refundable Library Security A/c (2020-21)	27,500.00
		Refundable College Security A/c (2021-22)	5,000.00
		Refundable Library Security A/c (2021-22)	5,000.00
		Transferred to Unclaimed Caution Deposit A/c	-
		Total Refund	26,90,000.00
		Balance as on 31st March, 2022	95,60,190.00
Total	1,22,50,190.00	Total	1,22,50,190.00

UNCLAIM CAUTION DEPOSIT ACCOUNT

Statement No. 2

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2022

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
Balance as on 1st April, 2021	0.00	Spent during the year 2021-22 (Tfr. To Development Fund A/c)	0.00
Transferred from Caution Deposit Account	0.00	Balance as 31st March, 2022	0.00
Total	0	Total	0

Assistant

S. O. (Accounts)

Bursar

Principal



Trial Balance of Students Fund Account for the year 2021-2022.

.NO.	NAME OF ACCOUNT	Debit O. Balance	Addition	Deletion	Debit C. Balance	CREDIT O. Balance	Addition	Deletion	Credit C. Balance
	Fees Heads								
1	Function cultural Activity etc. Fee A/c	-	-	-	-	-	13,47,000.00	64,213.00	12,82,787.00
2	Games & Sports Fee A/c	-	-	-	-	-	7,01,500.00	-	7,01,500.00
3	Security Fees A/c	-	-	-	-	4,40,190.00	-	1,500.00	4,38,690.00
4	Refundable College Security A/c	-	-	-	-	11,10,000.00	-	3,19,250.00	7,90,750.00
5	Refundable Library Security A/c	-	-	-	-	11,10,000.00	-	3,19,250.00	7,90,750.00
6	Refundable College Security A/c (2018-19)	-	-	-	-	11,90,000.00	-	9,82,500.00	2,07,500.00
7	Refundable Library Security A/c (2018-19)	-	-	-	-	11,90,000.00	-	9,82,500.00	2,07,500.00
8	Refundable College Security A/c (2019-20)	-	-	-	-	11,07,500.00	-	10,000.00	10,97,500.00
9	Refundable Library Security A/c (2019-20)	-	-	-	-	11,07,500.00	-	10,000.00	10,97,500.00
10	Refundable College Security A/c (2020-21)	-	-	-	-	11,22,500.00	-	27,500.00	10,95,000.00
11	Refundable Library Security A/c (2020-21)	-	-	-	-	11,22,500.00	-	27,500.00	10,95,000.00
12	Refundable College Security A/c (2021-22)	-	-	-	-	-	13,75,000.00	5,000.00	13,70,000.00
13	Refundable Library Security A/c (2021-22)	-	-	-	-	-	13,75,000.00	5,000.00	13,70,000.00
14	Development Fund fee A/c	-	-	-	-	30,43,393.93	13,48,649.64	5,62,833.09	38,29,210.48
15	Foreign Student Fee A/c	-	-	-	-	-	75,005.00	-	75,005.00
16	NSS Fee A/c	-	-	-	-	28,866.66	16,040.00	16,650.00	28,256.66
17	Placement broucher Fee A/c	-	-	-	-	-	2,02,050.00	-	2,02,050.00
18	Student aid fund Fee A/c	-	-	-	-	11,42,998.00	1,34,700.00	71,220.00	12,06,478.00
19	Univ Special fee A/c	-	-	-	-	-	12,420.00	1,606.00	10,814.00
20	World univ service fee A/c	-	-	-	-	-	5,660.00	1,606.00	4,054.00
21	Picnic/Excursion & Educational Trip Fee A/c	-	-	-	-	-	3,36,750.00	16,240.00	3,20,510.00
22	Establishment/Maintenance Fee A/c	-	-	-	-	-	1,34,700.00	21,076.00	1,13,624.00
23	Internet Facility Fee A/c	-	-	-	-	-	2,69,400.00	6,471.00	2,62,929.00
24	Medical Fee/First Aid Fund Fee A/c	-	-	-	-	3,05,150.00	67,350.00	-	3,72,500.00
25	General Amenities Fund Fee A/c	-	-	-	-	1,52,575.00	33,675.00	-	1,86,250.00
26	Professional Development Fund Fee A/c	-	-	-	-	61,030.00	13,470.00	12,070.00	62,430.00
27	Woman Development cell Fee A/c	-	-	-	-	-	28,470.00	566.00	27,904.00
28	Career Counseling Fee A/c	-	-	-	-	-	67,350.00	-	67,350.00
29	Student Advisory Fee A/c	-	-	-	-	-	1,34,700.00	-	1,34,700.00
30	Swachta Fund Fee A/c	-	-	-	-	2,98,217.00	67,350.00	24,780.00	3,40,787.00
31	Student Social Activity Fee A/c	-	-	-	-	-	20,205.00	-	20,205.00
32	BCAS Students Association Fee A/c	-	-	-	-	4,20,311.00	2,02,050.00	-	6,22,361.00
33	Alumni fund Fee A/c	-	-	-	-	9,43,072.00	1,34,700.00	-	10,77,772.00
	Total C. F.	-	-	-	-	1,58,95,803.59	81,03,194.64	34,89,331.09	2,05,09,667.14

Cont.....P/2

63

Page - 2

NAME OF ACCOUNT	Debit O. Balance	Addition	Deletion	Debit C. Balance	CREDIT O. Balance	Addition	Deletion	Credit C. Balance
Total B. F.	-	-	-	-	1,58,95,803.59	81,03,194.64	34,89,331.09	2,05,09,667.14
E-Publication of College A/c	-	-	-	-	-	67,350.00	-	67,350.00
Club fees A/c	-	-	-	-	12,52,900.00	4,04,100.00	16,57,000.00	-
Departmental Society fee A/c	-	-	-	-	-	2,69,400.00	2,69,400.00	-
Society Heads								
Electronics Society	-	-	-	-	96,082.00	25,000.00	-	1,21,082.00
Instrumentation Society	-	-	-	-	1,19,851.00	26,400.00	-	1,46,251.00
Food Technology Society	-	-	-	-	1,00,005.00	33,800.00	17,935.00	1,15,870.00
Computer Science Society	-	-	-	-	64,471.00	42,200.00	1,600.00	1,05,071.00
Polymer Sc Society	-	-	-	-	38,683.00	38,800.00	19,887.00	57,596.00
BMS Society	-	-	-	-	1,07,355.00	27,200.00	-	1,34,555.00
Physics Society	-	-	-	-	50,274.00	20,000.00	-	70,274.00
Microbiology Society	-	-	-	-	46,231.00	25,400.00	-	71,631.00
Chemistry Society	-	-	-	-	22,139.00	15,600.00	-	37,739.00
Zoology Society A/c	-	-	-	-	35,316.00	17,400.00	2,400.00	50,316.00
Botany Society A/c	-	-	-	-	77,265.00	18,600.00	-	95,865.00
Club A/c								
Astronomy club	-	-	-	-	32,594.00	50,000.00	-	82,594.00
Music & Dance club	-	-	-	-	87,125.00	2,25,000.00	-	3,12,125.00
Debate club	-	-	-	-	14,234.00	1,27,000.00	-	1,41,234.00
Dramatics & Fine Arts Club	-	-	-	-	56,063.00	2,25,000.00	-	2,81,063.00
Eco club	-	-	-	-	7,347.00	2,20,000.00	24,171.00	2,03,176.00
Film club	-	-	-	-	20,410.00	1,50,000.00	-	1,70,410.00
Mountaineering & tracking club	-	-	-	-	18,635.00	-	18,635.00	-
Photography club	-	-	-	-	23,983.00	1,00,000.00	-	1,23,983.00
Yoga club	-	-	-	-	19,422.00	1,50,000.00	-	1,69,422.00
Literary Club	-	-	-	-	14,168.00	1,00,000.00	1,500.00	1,12,668.00
Advance A/c								
Dr Pawan kumar Advance	(25.00)	25.00	-	-	-	-	-	-
Dr. Parvinder Kaur advance	(294.00)	294.00	-	-	-	-	-	-
Dr. Prema Malhotra Advance	(10.00)	10.00	-	-	-	-	-	-
Ms. Bikramjit kaur advance	(500.00)	500.00	-	-	-	-	-	-
Dr. Purnima anand advance	(274.00)	274.00	-	-	-	-	-	-
Total C. F.	(1,103.00)	1,103.00	-	-	1,82,00,356.59	1,04,81,444.64	55,01,859.09	2,31,79,942.14

Cont.....P/3

10



NO.	NAME OF ACCOUNT	Debit O. Balance	Addition	Deletion	Debit C. Balance	CREDIT O. Balance	Addition	Deletion	Credit C. Balance
	Total B. F.								
33	Dr. Susmita Dey Sadhu Advance A/c	(1,103.00)	1,103.00	-	-	1,82,00,356.59	1,04,81,444.64	55,01,859.09	2,31,79,942.14
34	Dr. Shivani G. Virmani Advance A/c	(1,475.00)	23,000.00	23,000.00	-	-	-	-	-
35	Advance Paid through Card A/c	14,375.04	1,475.00	-	-	-	-	-	-
	Other Heads				14,375.04	-	-	-	-
36	Transcription fee	-	-	-	-	-	11,800.00	-	11,800.00
37	Memorial Fund A/c (Deepika Wanganoo & Sourabh Grover)	20,000.00	68,408.00	20,000.00	68,408.00	-	-	-	-
38	Interest A/c	-	-	-	-	-	-	-	-
39	Capital fund A/c	-	-	-	-	-	-	-	-
70	Fixed Assets (Office & Scientific Equipment) A/c	16,12,637.00	6,62,603.00	-	22,75,240.00	16,12,637.00	12,25,985.00	-	12,25,985.00
71	Payable to Vendors A/c	-	-	-	-	5,500.00	35,116.00	1,000.00	39,616.00
72	Receivable from Vendors A/c	-	-	-	-	(3,700.00)	-	5,682.00	(9,382.00)
73	Other Fixed Assets	69,245.33	-	-	69,245.33	-	-	-	-
74	Misc. Library Development Fund A/c	-	-	-	-	-	1,400.00	-	1,400.00
75	College Main A/c	86,68,299.00	88,95,145.00	81,95,395.00	93,68,049.00	-	-	-	-
76	Gandhi Study Circle	-	-	-	-	-	49,817.00	-	49,817.00
77	Bhaskaracharya Cell A/c	-	-	-	-	-	40,000.00	-	40,000.00
78	Equal Opportunity Cell A/c	-	-	-	-	-	1,48,635.00	-	1,48,635.00
79	North East Cell A/c	-	-	-	-	-	40,000.00	-	40,000.00
30	Anti Tobacco Cell A/c	-	-	-	-	-	40,000.00	-	40,000.00
31	Vivekananda Vichar Manch Cell A/c	-	-	-	-	-	40,000.00	-	40,000.00
32	Short Term Course on Leadership & Management A/c	-	-	-	-	-	38,251.00	38,234.00	17.00
33	Short Term Course on Learning Tutorials A/c	-	-	-	-	-	12,000.00	11,945.00	55.00
34	Short Term Course on Fitness Management A/c	-	-	-	-	-	15,200.00	15,142.00	58.00
35	Short Term Course on Youth & Climate Change A/c	-	-	-	-	-	15,000.00	1,226.00	13,774.00
36	Short Term Course on Website Development Techniques A/c	-	-	-	-	-	5,500.00	5,000.00	500.00
37	Short Term Course on Immunological Tech & Their Applications A/c	-	-	-	-	-	9,600.00	-	9,600.00
	TOTAL	1,03,81,978.37	96,51,734.00	82,38,395.00	1,17,95,317.37	1,98,14,793.59	1,28,72,351.64	55,80,088.09	2,71,07,057.14

Cont.....P/4



NO.	NAME OF ACCOUNT	Debit O. Balance	Addition	Deletion	Debit C. Balance	CREDIT O. Balance	Addition	Deletion	Credit C. Balance
	Total B. F.	1,03,81,978.37	96,51,734.00	82,38,395.00	1,17,95,317.37	1,98,14,793.59	1,28,72,351.64	55,80,088.09	2,71,07,057.14
88	Short Term Course on Climate Change and Food Security A/c	-			-	-	35,000.00	-	35,000.00
89	Short Term Course on Vedic Mathematics A/c	-			-	-	2,000.00	-	2,000.00
90	IPR Workshop A/c	-			-	-	8,400.00	8,457.00	(57.00)
91	Deduction from Sponsorship Money A/c	-	-	-	-	-	1,600.00		1,600.00
92	Overhead Charges A/c	-	-	-	-	-	2,41,170.00	1,83,800.00	57,370.00
93	Misc. Income A/c	-	-	-	-	-	2,578.00	-	2,578.00
94	Sundry A/c	-	-	-	-	-	9,200.00	-	9,200.00
95	IGNOU A/c	-	4,54,005.00	-	4,54,005.00	-			-
96	Deepika Wanganoo Memorial Interest A/c	-					5,557.00		5,557.00
97	Sourabh Grover Memorial Interest A/c	-					17,451.00		17,451.00
98	Donation A/c	-					25,450.00		25,450.00
99	Sponsorship for Nadi Ko Jaano Campaign A/c	-	10,000.00	10,000.00	-	-			-
00	Income Tax A/c (94C)	-	9,585.00	9,585.00	-	-			-
01	Income Tax A/c (94J)	-	4,550.00	4,550.00	-	-			-
02	Security for IGL Connection A/c	4,76,433.00			4,76,433.00	-			-
03	Corpus Fund A/c	-			-	3,00,46,519.36			3,00,46,519.36
04	Union Bank of India A/c	3,90,02,901.58	97,38,832.64	41,57,764.09	4,45,83,970.13				
	TOTAL	4,98,61,312.95	1,98,68,706.64	1,24,20,294.09	5,73,09,725.50	4,98,61,312.95	1,32,20,757.64	57,72,345.09	5,73,09,725.50

S. O. (Accounts)

Bursar

Principal



BANK RECONCILIATION STATEMENT OF BCAS STUDENT'S FUND A/C NO. 113210011001610
(UNION BANK OF INDIA) FOR THE PERIOD ENDING , MARCH-2022.

Add: Cheque issued but not cleared upto 31-03-2022

S. No.	Ch. No.	Date	Name	Amount
1	052802	17-01-2022	Lakshay Kumar	5000.00
2	052804	24-01-2022	Rohit Prasad	5000.00
3	052804	24-01-2022	Sumit Kumar	5000.00
4	052805	25-01-2022	Ritik Gupta	5000.00
5	052812	18-02-2022	Rimjhim Kumari	5000.00
6	052822	28-03-2022	Deepali Caterers Servicess	5000.00
7	052832	31-03-2022	Payment to Speakers (5)	500.00
8	052833	31-03-2022	Student Security	95000.00
9	052834	31-03-2022	UBI Income Tax A/c	6703.00
10	052835	31-03-2022	UBI Income Tax A/c	1400.00
11	052836	31-03-2022	WUS, DU	1604.00
12	052836	31-03-2022	NSS, DU	16040.00
13	052836	31-03-2022	Registrar, University of Delhi	1604.00
			Total	152851.00

Balance as per ledger

44583970.13

Add: Cheques issued but not cleared

152851.00

Balance as per bank statement as on 31-03-2022

44736821.13


Assistant


S. O. (Accounts)


Bursar


Principal



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

BALANCE SHEET OF PROVIDENT FUND & NEW PENSION SCHEME AS ON 31-MARCH-2022.

Liabilities	Previous Yr. 2020-21	Current Yr. 2021-22	Assets	Previous Yr. 2020-21	Current Yr. 2021-22
Provident Fund A/c	12,44,04,741.00	13,81,89,576.00	INVESTMENTS F.D.R. in Bank (PF)	11,16,88,477.00	13,73,40,911.00
D.C.P.S. A/c	15,08,758.40	15,22,275.40	Current Assets Interest Accrued (PF)	1,00,35,054.00	23,11,804.00
Reserve Fund (PF)	10,62,391.71	1,47,501.71	Receivable from College A/c (PF)	1,12,237.00	1,07,051.00
Misc. Deposit Pavable (Pravesh Yadav)	100.00	100.00	Receivable from College A/c (NPS)	-	23,231.00
Interest A/c (NPS)	81,952.80	91,365.80	<u>BANK CLOSING</u> <u>BALANCES</u> Union Bank of India (PF)	50,99,389.11	45,336.11
			Union Bank of India (NPS)	1,22,786.80	1,22,485.80
Total	127057943.91	139950818.91	Total	127057943.91	139950818.91

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: 12/09/2022



UDIN-22540677ARUJCV3219

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

Receipt and Payment A/c of Provident Fund A/c
for the year 2021-22.

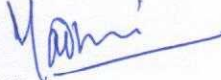
Previous Yr. 2020-21	Receipts	Current Yr. 2021-22	Previous Yr. 2020-21	Payments	Current Yr. 2021-22
	(Opening Balance)				
1,67,087.21	Union Bank of India (PF)	50,99,389.11	1,24,72,934.00	F.D.R. A/c (PF)	13,48,94,824.00
1,17,969.50	Union Bank of India (NPS)	1,22,786.80			
			79,39,398.10	Interest Paid (PF)	90,73,481.00
	<u>Provident Fund A/c</u>				
1,33,86,555.00	Own Contribution & Refund of Advance & Interest to Subscribers	1,38,93,861.00	489.70	Interest Paid (NPS)	0.00
79,39,168.00		89,94,625.00	35,07,867.00	Advance/Withdrawal/ Transfer from P.F.	91,03,651.00
	<u>N.P.S. A/c</u>				
63,52,203.00	Own Contribution &	83,21,479.00	63,52,203.00	NPS Subscription paid to NSDL	83,07,962.00
3,47,896.00	Interest Accrued (PF)	98,37,391.00	5,62,878.10	Reserve Fund A/c (PF)	9,93,746.00
79,39,398.10	Interest Received (PF)	90,73,481.00	72,91,509.00	Interest Accrued (PF)	21,14,141.00
5,307.00	Interest Received (NPS)	9,413.00	1,12,237.00	Receivable from College A/c (PF)	1,07,051.00
0.00	Reserve Fund A/c (PF)	78,856.00	-	Receivable from College A/c (NPS)	23,231.00
0.00	Receivable from College A/c (PF)	1,12,237.00			
72,06,108.00	F.D.R. A/c (PF)	10,92,42,390.00	50,99,389.11	<u>(Closing Balance)</u>	
			1,22,786.80	Union Bank of India (PF)	45,336.11
				Union Bank of India (NPS)	1,22,485.80
4,34,61,691.81	Total	16,47,85,908.91	4,34,61,691.81	Total	16,47,85,908.91


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)

CA ROHIT KUMAR
Prop.
M.No.540677

Place: Delhi

Dated: 12/09/2022



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

TRAIL BALANCE OF PROVIDENT FUND A/C AND NEW PENSION SCHEME A/C FOR THE YEAR 2021-22.

NAME OF ACCOUNT	Debit O. Balance	Addition	Deletion	Debit C. Balance	CREDIT O. Balance	Addition	Deletion	Credit C. Balance
Fixed Deposit A/c (P.F.)	11,16,88,477.00	13,48,94,824.00	10,92,42,390.00	13,73,40,911.00	-	-	-	-
Provident Fund A/c.	-	-	-	-	12,44,04,741.00	2,28,88,486.00	91,03,651.00	13,81,89,576.00
PF Contribution A/c	-	-	-	-	5,49,06,030.40	83,21,479.00	-	6,32,27,509.40
PF Payment to NSDL A/c	5,33,97,272.00	83,07,962.00	-	6,17,05,234.00	-	-	-	-
Interest a/c (P.F.)	-	-	-	-	-	90,73,481.00	90,73,481.00	-
Interest Accrued A/c (PF)	1,00,35,054.00	21,14,141.00	98,37,391.00	23,11,804.00	-	-	-	-
Interest A/c (N.P.S.)	-	-	-	-	81,952.80	9,413.00	-	91,365.80
Reserve Fund A/c (PF)	-	-	-	-	10,62,391.71	78,856.00	9,93,746.00	1,47,501.71
sc. Deposit A/c (NPS)	-	-	-	-	100.00	-	-	100.00
Receivable from College A/c (PF)	1,12,237.00	1,07,051.00	1,12,237.00	1,07,051.00	-	-	-	-
Receivable from College A/c (NPS)	-	23,231.00	-	23,231.00	-	-	-	-
Bank of India A/c (P.F.)	50,99,389.11	6,78,19,525.00	7,28,73,578.00	45,336.11	-	-	-	-
Bank of India A/c (N.P.S.)	1,22,786.80	83,07,661.00	83,07,962.00	1,22,485.80	-	-	-	-
Total Rs.	18,04,55,215.91	22,15,74,395.00	20,03,73,558.00	20,16,56,052.91	18,04,55,215.91	4,03,71,715.00	1,91,70,878.00	20,16,56,052.91

S. O. (Accounts)

Bursar

Principal



BANK RECONCILIATION STATEMENT OF BCAS New Pension Scheme A/C NO. 113210011005705
(UNION BANK OF INDIA) FOR THE M/O MARCH, 2022.

Balance as per ledger

122485.80

Balance as per bank statement on dt. 31-03-2022

122485.80



Assistant



S. O. (Accounts)



Bursar



Principal



BANK RECONCILIATION STATEMENT OF BCAS PROVIDENT FUND OF A/C NO.113210011001609
FOR THE MONTH OF MARCH, 2022

Balance as per ledger 45,336.11

Add : Cheque No.056020 dated 31-03-2022 issued in favour of 85,640.00
Sh. Sankalp Dharam

Balance as per bank statement as on 31-03-2022. **1,30,976.11**



Assistant



S. O. (Accounts)



Bursar



Principal

