



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



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

Ref. No. :

Date. :

C E R T I F I C A T E

Certified that the College has fulfilled all the
conditions of the Grant for the year 2022-23.

Principal (Offg.)

Treasurer
Governing Body

Chairman
Governing Body

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.
Balance Sheet (Consolidated)
1-Apr-22 to 31-Mar-23

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES as at 31-Mar-22	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES as at 31-Mar-23	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES as at 31-Mar-22	Assets	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES as at 31-Mar-23
10,55,44,586.41 (Annexure-1 Attached)	2,23,35,993.16	9,33,76,724.21	Fixed Assets College	1,75,92,020.40
4,76,46,328.50 (Annexure-1 Attached)	5,08,55,446.58	23,44,485.33	Students Fund (Annexure-3 Attached)	39,43,616.33
2,38,867.51 Scheme (Annexure-1 Attached)	1,45,595.91			
Loans (Liability) (Annexure-1 Attached)		3,04,27,349.78	Current Assets College	3,11,11,129.35
1,82,59,487.58 College (Annexure-2 Attached)	36,31,873.96	5,45,20,617.17	Students Fund (Annexure-4 Attached)	5,17,52,827.25
92,18,774.00 Students Fund (Annexure-2 Attached)	1,04,51,866.00	13,99,50,818.91	Provident Fund & New Pension Scheme (Annexure-4 Attached)	15,37,67,767.91
13,97,11,951.40 Provident Fund & New Pension Scheme (Annexure-2 Attached)	15,36,34,459.00			
Current Year Income	1,71,12,126.63			
32,06,19,995.40 Total	25,81,67,361.24	32,06,19,995.40 Total		25,81,67,361.24

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:

11/9/23



UDIN-23540677BGXQKD2461

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

1-Apr-22 to 31-Mar-23

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES	Particulars	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES	Particulars	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
1-Apr-21 to 31-Mar-22		1-Apr-22 to 31-Mar-23	1-Apr-21 to 31-Mar-22		1-Apr-22 to 31-Mar-23
16,84,43,243.00	<u>Direct Expenses</u> (Annexure Attached - College & Students Fund)	22,75,74,824.00	26,49,48,673.80	<u>Direct Incomes</u> (Annexure Attached - College & Students Fund)	33,35,47,114.62
9,65,05,430.80	<u>Gross Income c/o</u>	10,59,72,290.62	26,49,48,673.80	<u>Gross Profit b/f</u>	33,35,47,114.62
26,49,48,673.80		33,35,47,114.62	9,65,05,430.80		10,59,72,290.62
8,02,25,316.25	<u>Indirect Expenses</u> (Annexure Attached - College & Students Fund)	9,12,49,634.05	25,21,789.07	<u>Indirect Incomes</u> (Annexure Attached - College & Students Fund)	23,89,470.06
1,88,01,903.62	<u>Net Income</u>	1,71,12,126.63			
9,90,27,219.87	Total	10,83,61,760.68	9,90,27,219.87	Total	10,83,61,760.68

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: 11/9/23



UDIA-2354067786XQKD2461

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.
Receipts and Payments (Consolidated)
1-Apr-22 to 31-Mar-23

Receipts		BHASKARACHARYA COLLEGE OF		Payments		BHASKARACHARYA COLLEGE OF	
		1-Apr-22 to 31-Mar-23				1-Apr-22 to 31-Mar-23	
Opening Balance				Capital Account			
Bank Accounts		7,36,96,447.82	7,36,96,447.82	ICSSR PAYMENT A/C (DR. MANJEET SINGH BARIWA)		43,500.00	21,96,830.44
Capital Account				ICSSR PAYMENT A/C (DR. VANDANA BATRA)		43,467.00	
ICSSR PAYMENT A/C (DR. MANJEET SINGH BARIWA)		1,24,978.00	47,02,058.00	ICSSR PAYMENT A/C (PROF. ERAM S. RAO)		34,073.00	
ICSSR PAYMENT A/C (PROF. ERAM S. RAO)		99,923.00		ICSSR PAYMENT A/C (PROF. SIDDHARTH SIROHI)		55,508.00	
ICSSR PAYMENT A/C (PROF. SIDDHARTH SIROHI)		80,000.00		IKS PROJECT A/C (PROF. SIDDHARTH SIROHI)		55,230.00	
ICSSR PAYMENT A/C (SWADESHI MELA)		99,898.00		NUTRIGARDEN PROJECT A/C (DR. ERAM S. RAO)		30,259.00	
IKS PROJECT A/C (PROF. SIDDHARTH SIROHI)		1,99,988.00		SERB PROJECT-1 (DR. UMA DHAWAN)		40,989.20	
NUTRIGARDEN PROJECT A/C (DR. ERAM S. RAO)		4,13,450.00		SERB PROJECT-2 (DR. UMA DHAWAN)		59,048.00	
RESERVE FUND A/C (NPS)		1,50,000.00		EARMARKED FUND A/C (PROF. ERAM S. RAO)		3,13,945.24	
SERB PROJECT-1 (DR. UMA DHAWAN)		6,649.00		EARMARKED FUND A/C - CLUB A/C (S. F.)		97,418.00	
SERB PROJECT-2 (DR. UMA DHAWAN)		918.00		EARMARKED FUND A/C (COLLEGE)		9,23,336.00	
SERB PROJECT A/C (PROF. ERAM S. RAO)		13,31,500.00		EARMARKED FUND A/C (S.F.)		3,36,620.00	
EARMARKED FUND A/C - CLUB A/C (S. F.)		5,04,053.00		EARMARKED FUND A/C - SOCIETY HEAD (S. F.)		1,63,477.00	
EARMARKED FUND A/C (COLLEGE)		20,000.00		Current Liabilities			
EARMARKED FUND A/C (S.F.)		13,28,401.00		DELHI UNIVERSITY EXAMINATION FEES A/C		6,100.00	33,49,29,101.92
EARMARKED FUND A/C (S.F.)		2,26,700.00		D.U.C.K.U. FEE A/C		3,180.00	
EARMARKED FUND A/C - SOCIETY HEAD (S. F.)		1,15,600.00		D.U.C.L.S.A. UNION FEE A/C		200.00	
Current Liabilities				FELLOWSHIP A/C		675.00	
CSIR CONTINGENCY A/C		20,000.00	3,07,84,458.00	GROUP INSURANCE SCHEME A/C (NT)		5,03,145.00	
DELHI UNIVERSITY EXAMINATION FEES A/C		64,160.00		GROUP INSURANCE SCHEME A/C (T)		5,92,381.00	
FELLOWSHIP A/C		11,06,800.00		HEALTH CENTRE CONTRIBUTION A/C (TEACHING)		6,61,374.00	
GROUP INSURANCE SCHEME A/C (NT)		4,71,181.00		HEALTH CENTRE CONTRIBUTION (NON-TEACHING)		1,62,050.00	
GROUP INSURANCE SCHEME A/C (T)		2,78,174.00		L.I.C. PREMIUM A/C (NON-TEACHING)		57,000.00	
HEALTH CENTRE CONTRIBUTION A/C (TEACHING)		36,000.00		L.I.C. PREMIUM A/C (TEACHING)		22,23,444.00	
HEALTH CENTRE CONTRIBUTION A/C (TEACHING)		33,151.00		NEW PENSION SCHEME A/C (COLLEGE)		11,80,935.00	
NEW PENSION SCHEME A/C (COLLEGE)		1,30,80,036.00		NEW PENSION SCHEME A/C (NPS)		1,31,03,267.00	
NEW PENSION SCHEME A/C (NPS)		25,000.00		PAYABLE TO STAFF/NO MINTEE A/C		1,30,80,036.00	
PAYABLE TO STUDENT / VENDOR A/C (S. F.)		11,67,000.00		PROVIDENT FUND A/C (COLLEGE)		20,17,420.00	
PROVIDENT FUND A/C (COLLEGE)		1,40,35,469.00		PROVIDENT FUND SUBSCRIPTION A/C (P.F.)		1,39,78,505.00	
PROVIDENT FUND SUBSCRIPTION A/C (P.F.)		50,639.00		REFUNDABLE COLLEGE SECURITY FEE A/C (2018-19)		69,23,211.00	
RECEIVABLE FROM VENDORS A/C		5,000.00		REFUNDABLE COLLEGE SECURITY FEE A/C (S.F.)		22,500.00	
REFUNDABLE COLLEGE SECURITY FEE A/C (2018-19)		5,000.00		REFUNDABLE COLLEGE SECURITY FEE A/C (2018-19)		4,965.00	
REFUNDABLE LIBRARY SECURITY FEE A/C (2018-19)		17,925.00		REFUNDABLE COLLEGE SECURITY FEE A/C (2019-20)		80,000.00	
SCHOLARSHIP A/C		1,900.00		REFUNDABLE COLLEGE SECURITY FEE A/C (2020-21)		7,27,500.00	
STAFF ASSOCIATION A/C (TEACHING)		2,60,461.00		Total C. F.		10,91,82,963.82	33,71,25,932.36
Total C. F.				Total C. F.			

Contd.....P/2



Receipts		BHASKARACHARYA COLLEGE OF		Payments		BHASKARACHARYA COLLEGE OF	
		1-Apr-22 to 31-Mar-23		1-Apr-22 to 31-Mar-23		1-Apr-22 to 31-Mar-23	
Total B. F.		10,91,82,963.82		Total B. F.		33,71,25,932.36	
SUNDRY A/C (SERB)	50,400.00	57,41,305.00		REFUNDABLE COLLEGE SECURITY FEE A/C (2021-22)	40,000.00	33,71,25,932.36	
SUNDRY A/C (STUDENTS FUND)	35,971.00			REFUNDABLE LIBRARY SECURITY FEE A/C (2018-19)	80,000.00		
UNIV. COMMEMORATIVE COIN SET & STAMPS A/C	28,672.00			REFUNDABLE LIBRARY SECURITY FEE A/C (2019-20)	7,27,500.00		
UNIV. TEACHERS WELFARE FUND A/C	1,900.00			REFUNDABLE LIBRARY SECURITY FEE A/C (2020-21)	7,500.00		
Duties & Taxes	9,619.00			REFUNDABLE LIBRARY SECURITY FEE A/C (2021-22)	40,000.00		
Current Assets				REFUNDABLE LIBRARY SECURITY FEE A/C (2022-23)	5,000.00		
FEE RECEIVABLE FROM DELHI UNIV. A/C	11,90,518.00			REFUNDABLE LIBRARY SECURITY FEE A/C (S.F.)	22,500.00		
INTEREST ACCRUED A/C (P. F.)	43,591.00			SALARY/PENSION PAYABLE A/C	20,87,15,132.00		
RECEIVABLE FORM COLLEGE A/C (P.F.)	94,764.00			SCHOLARSHIP A/C	17,925.00		
RECEIVABLE FROM COLLEGE A/C (N.P.S.)	23,231.00			SCST UNION FEE A/C	100.00		
RECEIVABLE FROM STAFF A/C	108.00			SECURITY & E.M.D. A/C	10,000.00		
RECEIVABLE FROM VENDOR A/C (S.F.)	682.00			STAFF ASSOCIATION A/C (NON-TEACHING)	88,300.00		
Deposits (Asset)	43,88,411.00			STAFF ASSOCIATION A/C (TEACHING)	1,36,900.00		
Direct Incomes		31,50,65,335.00		STUDENTS FUND A/C (COLLEGE)	93,68,049.00		
CANTEEN RENT A/C	1,10,000.00			SUNDRY A/C (COLLEGE)	2,29,148.00		
CANTEEN WATER & ELECTRICITY	47,303.00			SUNDRY A/C (STUDENTS FUND)	600.00		
CONSULTANCY SERVICES A/C (S.F.)	31,500.00			UNIV. COMMEMORATIVE COIN SET & STAMPS A/C	28,294.00		
FEES A/C	83,26,785.00			UNIV. SEXUAL HARASSMENT A/C (S.F.)	2,596.00		
IGNOU A/C (S. F.)	7,15,702.00			UNIV. TEACHERS WELFARE FUND A/C	11,100.00		
RETIREMENT BENEFITS A/C	2,23,062.00			WORLD UNIVERSITY SERVICES FEE A/C (S.F.)	3,696.00		
ACADEMIC RECEIPTS A/C (S. F.)	3,000.00			Duties & Taxes	5,06,49,540.00		
GRANT-IN-AID A/C	30,56,07,983.00			Sundry Creditors	94,09,833.92		
Indirect Incomes		1,25,71,277.00		Fixed Assets		3,56,884.00	
FEE COLLECTION FROM PAYTM	5,470.00			FIXED ASSETS (STUDENTS FUND)			
FEE COLLECTION FROM SB COLLECT A/C	1,00,64,396.00			Current Assets		3,56,884.00	
INTEREST A/C (ICSSR-0877)	920.00			DELHI UNIV. STUDENTS UNION FEE A/C	36,960.00		
INTEREST A/C (IDBI BANK)	3,818.00			EWS SUPPORT UNIVERSITY FUND A/C	85,500.00		
INTEREST A/C (P.F.)	72,626.00			IKS RESEARCH PROJECT A/C (PROF. ERRAM S RAO)	34,637.00		
INTEREST A/C (PNB)	53,158.00			RECEIVABLE FROM STAFF A/C	2,042.00		
INTEREST A/C (SBI)	6,08,378.00			RECEIVABLE FROM VENDOR A/C (S.F.)	4,490.00		
INTEREST A/C (S.F.)	12,66,785.00			SHIVA TELECOM A/C	6,340.00		
INTEREST A/C (UBI)	4,89,362.00			SUNDRY A/C (P.F.)	9,900.00		
MISC. INCOME A/C	1,052.00			UNIVERSITY DEVELOPMENT FUND FEES A/C	7,69,500.00		
PENAL INTEREST A/C	5,152.00			UNIVERSITY FACILITIES & SERVICES CHARGES A/C	4,27,500.00		
RTI A/C	160.00			UNIVERSITY STUDENTS WELFARE FUND A/C	85,500.00		
Indirect Expenses		5,000.00		Deposits (Asset)	1,15,61,000.00		
EXAMINATION CONTINGENCY A/C (UNIV.)	5,000.00			Loans & Advances (Asset)	3,000.00		
Total		44,25,65,880.82		Total		35,05,11,185.36	

Contd.....P/3



Receipts		BHASKARACHARYA COLLEGE OF		BHASKARACHARYA COLLEGE OF	
1-Apr-22 to 31-Mar-23		1-Apr-22 to 31-Mar-23		1-Apr-22 to 31-Mar-23	
Total B. F.		Payments			
		Total B. F.			
	44,25,65,880.82	Direct Incomes			35,05,11,185.36
		FEES A/C	9,44,930.00		11,60,975.00
		IGNOU A/C (S. F.)	24,780.00		
		ACADEMIC RECEIPTS A/C (S. F.)	1,91,265.00		
		Direct Expenses			1,77,744.00
		SALARY & ALLOWANCES EXPENSE A/C			
		Indirect Incomes	1,77,744.00		
		INTEREST A/C (ICSSR-0877)			26,716.94
		INTEREST A/C (P.F.)	572.02		
		INTEREST A/C (P.N.B.)	518.00		
		INTEREST A/C (SERB PROJECT-2, DR. UMA DHAWAN)	25,598.00		
		Indirect Expenses	28.92		
		EXAMINATION CONTINGENCY A/C (UNIV.)			2,16,74,540.05
		PENSIONERY BENEFITS A/C	5,000.00		
		Academic Expenses (College)	57,32,624.00		
		Administrative Expenses (College)	18,15,642.90		
		SALARY & ALLOWANCES EXPENSES A/C	1,14,58,331.15		
		OTHER EXPENSES (S. F. A/C)	26,62,942.00		
		EQUAL OPPORTUNITY CELL A/C (S.F.)			2,32,834.00
		GENDER SANSTITATION A/C (S.F.)	13,648.00		
		MAAC A/C (S.F.)	1,000.00		
		STC ON YVEDIC MATHEMATICS (S.F.)	1,94,577.00		
		STC ON YOUTH & CLIMATE CHANGE A/C (S.F.)	8,000.00		
		WORKSHOP/SEMINAR A/C (S.F.)	13,774.00		
		Closing Balance	1,835.00		
		Bank Accounts			6,87,81,885.47
Total	44,25,65,880.82	Total	6,87,81,885.47		44,25,65,880.82

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: 19/23



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

(UNIVERSITY OF DELHI)

SECTOR-2, DWARKA, NEW DELHI-110075.

Balance Sheet (College)

1-Apr-22 to 31-Mar-23

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES as at 31-Mar-22	Liabilities	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES as at 31-Mar-23	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES as at 31-Mar-22	Assets	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES as at 31-Mar-23
10,55,44,586.41	Capital Account (As per Annexure 1)	2,23,35,993.16	9,33,76,724.21	Fixed Assets (College) (As per Annexure 3 Attached)	1,75,92,020.40
1,82,59,487.58	Current Liabilities (As per Annexure 2)	1,46,19,325.96			
			3,04,27,349.78	Current Assets, Loans & Advances (As per Annexure 4 Attached)	3,11,11,129.35
	Income & Expenditure (Net Profit)				
	Current Period	1,17,47,830.63			
12,38,04,073.99	Total	4,87,03,149.75	12,38,04,073.99	Total	4,87,03,149.75

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:

19/23



UDIN-23540677B6XQKA1348



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

(UNIVERSITY OF DELHI)

SECTOR-2, DWARKA, NEW DELHI-110075.

Income & Expenditure (College)

1-Apr-22 to 31-Mar-23

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-21 to 31-Mar-22	Particulars	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-22 to 31-Mar-23	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-21 to 31-Mar-22	Particulars	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES 1-Apr-22 to 31-Mar-23
16,84,43,243.00	Direct Expenses (Annexure 8 Attached) (Annexure 10 Attached)	22,75,73,048.00 1,759.00	85,30,495.00 25,32,81,303.80 5,73,812.00	Direct Incomes (Annexure 6 Attached) (Annexure 5 Attached) (Annexure 7 Attached)	79,12,150.00 32,07,39,770.62 5,61,926.00
9,39,42,367.80	Gross Income c/o	10,16,39,039.62	26,23,85,610.80	Gross Profit b/f	32,92,13,846.62
26,23,85,610.80		32,92,13,846.62	9,39,42,367.80		10,16,39,039.62
8,14,920.00 1,75,64,701.25 5,44,10,484.00 73,45,207.00	Indirect Expenses (Annexure 9 Attached) (Annexure 10 Attached) (Annexure 8 Attached) (Annexure 8 Attached)	18,09,016.90 1,65,55,012.15 6,69,17,241.00 57,32,624.00	10,64,458.00 2,31,346.07	Indirect Incomes Interest A/c (College) (Annexure 7 Attached)	10,74,381.00 48,304.06
1,51,02,859.62	Net Income	1,17,47,830.63			
9,52,38,171.87	Total	10,27,61,724.68	9,52,38,171.87	Total	10,27,61,724.68

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)

(ROHIT KUMAR)

PARTNER

M.No.540677

Place: Delhi

Dated: 1/9/23



UDIN - 23540677 BGAQA 1348

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.
Receipts and Payments (College)
1-Apr-22 to 31-Mar-23

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES		BHASKARACHARYA COLLEGE OF APPLIED SCIENCES	
Receipts	1-Apr-22 to 31-Mar-23	Payments	1-Apr-22 to 31-Mar-23
Opening Balance		Capital Account	
Union Bank of India A/c (College)	96,46,345.95	ICSSR PAYMENT A/C (DR. MANJEET SINGH BARWA)	43,500.00
State Bank of India A/c (College)	1,66,56,551.27	ICSSR PAYMENT A/C (DR. VANDANA BATRA)	43,487.00
IDBI Bank A/c (College)	1,26,196.66	ICSSR PAYMENT A/C (PROF. ERAM S. RAO)	34,013.00
Punjab National Bank - College A/c	15,97,294.70	ICSSR PAYMENT A/C (PROF. SIDDHARTH SIROHI)	55,508.00
Punjab National Bank - Star College Scheme A/c	8,78,196.00	IKS PROJECT A/C (PROF. SIDDHARTH SIROHI)	55,230.00
Union Bank of India A/c (SERB Project)	40,071.20	NUTRIGARDEN PROJECT A/C (DR. ERAM S. RAO)	30,289.00
Union Bank of India A/c (ICSSR Project)	0.00	SERB PROJECT-1 (DR. UMA DHAWAN)	40,989.20
Capital Account	2,89,44,655.78	SERB PROJECT-2 (DR. UMA DHAWAN)	59,048.00
ICSSR PAYMENT A/C (DR. MANJEET SINGH BARWA)	1,24,978.00	SERB PROJECT A/C (PROF. ERAM S. RAO)	3,13,945.24
ICSSR PAYMENT A/C (DR. VANDANA BATRA)	99,923.00	EARMARKED FUND A/C (COLLEGE)	9,23,336.00
ICSSR PAYMENT A/C (PROF. ERAM S. RAO)	80,000.00	Current Liabilities	
ICSSR PAYMENT A/C (PROF. SIDDHARTH SIROHI)	99,898.00	DELHI UNIVERSITY EXAMINATION FEES A/C	6,100.00
ICSSR PAYMENT A/C (SWADESHI MELA)	1,99,988.00	D.U.C.L.E.A. UNION FEE A/C	3,180.00
IKS PROJECT A/C (PROF. SIDDHARTH SIROHI)	4,13,450.00	D.U.C.L.S.A. UNION FEE A/C	200.00
NUTRIGARDEN PROJECT A/C (DR. ERAM S. RAO)	1,50,000.00	FELLOWSHIP A/C	675.00
SERB PROJECT-1 (DR. UMA DHAWAN)	918.00	GROUP INSURANCE SCHEME A/C (NT)	5,03,145.00
SERB PROJECT-2 (DR. UMA DHAWAN)	13,31,500.00	GROUP INSURANCE SCHEME A/C (T)	5,92,381.00
SERB PROJECT A/C (PROF. ERAM S. RAO)	5,04,053.00	HEALTH CENTRE CONTRIBUTION A/C (TEACHING)	6,61,374.00
EARMARKED FUND A/C (COLLEGE)	13,28,401.00	HEALTH CENTRE CONTRIBUTION (NON-TEACHING)	1,62,050.00
Current Liabilities	43,33,109.00	L.I.C. PREMIUM A/C (NON-TEACHING)	57,000.00
CSIR CONTINGENCY A/C	20,000.00	L.I.C. PREMIUM A/C (TEACHING)	22,23,444.00
DELHI UNIVERSITY EXAMINATION FEES A/C	64,160.00	NEW PENSION SCHEME A/C (COLLEGE)	11,80,935.00
FELLOWSHIP A/C	11,06,800.00	PAYABLE TO STAFF/NOMINEE A/C	1,31,03,267.00
GROUP INSURANCE SCHEME A/C (NT)	4,71,181.00	PROVIDENT FUND A/C (COLLEGE)	20,17,420.00
HEALTH CENTRE CONTRIBUTION A/C (TEACHING)	2,78,174.00	SALARY/PENSION PAYABLE A/C	1,39,78,505.00
NEW PENSION SCHEME A/C (COLLEGE)	36,000.00	SCHOLARSHIP A/C	20,87,15,132.00
PROVIDENT FUND A/C (COLLEGE)	33,151.00	SC/ST UNION FEE A/C	17,925.00
RECEIVABLE FROM VENDORS A/C	11,67,000.00	SECURITY & E.M.D. A/C	100.00
SCHOLARSHIP A/C	50,639.00	STAFF ASSOCIATION A/C (NON-TEACHING)	10,000.00
STAFF ASSOCIATION A/C (TEACHING)	17,925.00	STAFF ASSOCIATION A/C (TEACHING)	88,300.00
	1,900.00		1,36,900.00
Total C. F.	3,32,77,764.78	Total C. F.	15,99,315.44

Contd.....P/2



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES		BHASKARACHARYA COLLEGE OF APPLIED SCIENCES	
Receipts	1-Apr-22 to 31-Mar-23	Payments	1-Apr-22 to 31-Mar-23
Total B. F.	3,32,77,764.78	Total B. F.	15,99,315.44
SUNDARY A/C (COLLEGE)	2,60,461.00	STUDENT FUND (COLLEGE)	93,68,049.00
SUNDARY A/C (SERB)	50,400.00	SUNDARY A/C (COLLEGE)	2,29,148.00
UNIV. COMMEMORATIVE COIN SET & STAMPS A/C	28,672.00	UNIV. COMMEMORATIVE COIN SET & STAMPS A/C	28,294.00
UNIV. TEACHERS WELFARE FUND A/C	1,900.00	UNIV. TEACHERS WELFARE FUND A/C	11,100.00
Duties & Taxes	9,619.00	Duties & Taxes	5,06,31,559.00
Current Assets	35,97,982.00	Current Assets	34,10,67,628.00
FEE RECEIVABLE FROM DELHI UNIV. A/C	11,90,518.00	Sundry Creditors	73,41,445.00
RECEIVABLE FROM STAFF A/C	108.00	Current Assets	
Direct Incomes	11,90,626.00	DELHI UNIV. STUDENTS UNION FEE A/C	36,960.00
CANTEEN RENT A/C	1,10,000.00	EMS SUPPORT UNIVERSITY FUND A/C	85,500.00
CANTEEN WATER & ELECTRICITY	47,303.00	RECEIVABLE FROM STAFF A/C	2,042.00
FEES A/C	83,26,785.00	SHIVA TELECOM A/C	8,340.00
RETIREMENT BENEFITS A/C	2,23,062.00	UNIVERSITY DEVELOPMENT FUND FEES A/C	7,69,500.00
GRANT-IN-AID A/C	30,56,07,983.00	UNIVERSITY FACILITIES & SERVICES CHARGES A/C	4,27,500.00
Indirect Incomes	31,43,15,133.00	UNIVERSITY STUDENTS WELFARE FUND A/C	85,500.00
FEE COLLECTION FROM PAYTM	5,470.00	Loans & Advances (Asset)	3,000.00
FEE COLLECTION FROM SB COLLECT A/C	1,00,64,396.00	Direct Incomes	14,18,342.00
INTEREST A/C (ICSSR-0877)	920.00	FEES A/C	9,44,930.00
INTEREST A/C (IDBI BANK)	3,818.00	Direct Expenses	
INTEREST A/C (PNB)	53,158.00	SALARY & ALLOWANCES EXPENSE A/C	1,77,744.00
INTEREST A/C (SBI)	6,08,378.00	Indirect Incomes	
INTEREST A/C (UBI)	4,89,362.00	INTEREST A/C (ICSSR-0877)	572.02
MISC. INCOME A/C	1,052.00	INTEREST A/C (PNB)	25,598.00
PENAL INTEREST A/C	5,152.00	INTEREST A/C (SERB PROJECT-2, DR. UMA DHAWAN)	28.92
RTI A/C	160.00	Indirect Expenses	
Indirect Expenses	1,12,31,866.00	EXAMINATION CONTINGENCY A/C (UNIV.)	5000.00
EXAMINATION CONTINGENCY A/C (UNIV.)	5,000.00	PENSIONERY BENEFITS A/C	5732624.00
		Academic Expenses (College)	1815642.90
		Administrative Expenses (College)	11458331.15
		SALARY & ALLOWANCES EXPENSES A/C	2662942.00
Total C. F.	36,36,18,371.78	Total C. F.	33,69,08,698.43



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES		BHASKARACHARYA COLLEGE OF APPLIED SCIENCES	
Receipts	1-Apr-22 to 31-Mar-23	Payments	1-Apr-22 to 31-Mar-23
Total B. F.	36,36,18,371.78	Total B. F.	33,69,08,698.43
		Closing Balance	
		Union Bank of India A/c (College)	44,51,194.12
		State Bank of India A/c (College)	1,92,18,362.55
		IDBI Bank A/c (College)	1,30,014.66
		Punjab National Bank - College A/c	6,48,822.20
		Punjab National Bank - Star College Scheme A/c	9,31,354.00
		Union Bank of India A/c (SERB Project)	13,23,756.84
		Union Bank of India A/c (ICSSR Project)	6168.98
Total	36,36,18,371.78	Total	2,67,09,673.35
			36,36,18,371.78

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: 01/9/23



(12)

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.30,00,81,045.00</u> (Grant Rs.29,98,57,983 + Retirement Benefits 2,23,062) of grants sanctioned during the year 2022-23 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.1,42,017.56</u> on account of unspent balance of the previous year, a sum of <u>Rs.30,02,22,913.00</u> has been utilized for the purpose of GRANT-IN-AID SALARY for which it was sanctioned and that the balance of <u>Rs.149.56</u> remaining unutilized at the end of the year has been surrendered to Government (vide No.....dated.....)/will be adjusted towards the grant payable during the next year 2023-24.
1.	DHE-03(12)/100%/GIA/BCAS/2022-23/2093-2102 dated – 19-04-2022	5,75,00,000.00	
2.	DHE-03(12)/100%/Grant-in-Aid/BCAS/2022-23/4034-43 dated – 26-07-2022	5,73,57,983.00	
3.	DHE-03(12)/100%/Grant-in-Aid/BCAS/2022-23/5142-5152 dated – 13-10-2022	5,75,00,000.00	
4.	DHE-03(12)/100%/Grant-in-Aid/BCAS/2022-23/716-725 dated – 03-02-2023	12,75,00,000.00	
5.	Income from Retirement Benefits	2,23,062.00	
	Grand Total	30,00,81,045.00	

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

Kinds of checks exercised

1. Vouchers and Bills
2. Ledgers

Signature of Chartered Accountant

Name of C.A. : Rohit Kumar

Firm Name : Rohit A Kumar & Associates

Firm R. No. : 030352N

Membership No.: M. NO.540677



Signature of Head of the Institute

Name : Prof. Avneesh Mittal

Designation : Principal (Offg.)

Officiating Principal

Bhaskaracharya College of Applied Sciences
 (University of Delhi)

Sector-2, Dwarka New Delhi-110075

Date: 11/9/23

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.1,50,87,360/-</u> (Grant Rs.57,50,000/- + Fees Rs.79,12,150/- + Other Income Rs.14,25,210/-) of grants sanctioned during the year 2022-23 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.1,46,80,290.12</u> on account of unspent balance of the previous year, a sum of <u>Rs.1,83,46,304.05</u> has been utilized for the purpose of GRANT-IN-AID GENERAL for which it was sanctioned and that the balance of <u>Rs.1,14,21,346.07</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 2023-24.
1.	DHE-03(12)/100%/GIA/BCAS/2022-23/2093-2102 dated – 19-04-2022	57,50,000.00	
2.	DHE-03(12)/100%/Grant-in-Aid/BCAS/2022-23/4034-43 dated – 26-07-2022	Unspent Balance for Rs.1,44,81,095/- Adjusted	
3.	DHE-03(12)/100%/Grant-in-Aid/BCAS/2022-23/5142-5152 dated – 13-10-2022	Unspent Balance for Rs.89,30,290/- Adjusted	
4.	DHE-03(12)/100%/Grant-in-Aid/BCAS/2022-23/716-725 dated – 03-02-2023	0.00	
5.	Income from Fees & Other Income of the College	93,37,360.00	
	Grand Total (1 + 5)	1,50,87,360.00	

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

Kinds of checks exercised

1. Vouchers and Bills
2. Ledgers

Signature of Chartered Accountant

Name of C.A. : Rohit Kumar

Firm Name : Rohit A Kumar & Associates

Firm R. No. : 030352N

Membership No.: M. NO.540677



Date: 1/9/23

Signature of Head of the Institute

Name : Prof. Avneesh Mittal

Designation : Principal (Offg.)

Officiating Principal

Bhaskaracharya College of Applied Sciences
 (University of Delhi)

Sector-2, Dwarka, New Delhi-110075

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

GFR 12 – C
[(See Rule 239)]

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

Sl. No.	Letter No. & Date	Amount (Rs.)	Certified that out of <u>Rs.37,064.00</u> (Grant Rs.28,928/- + Interest Rs.8,136/-) of grants sanctioned during the year 2022-23 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.27,620.00</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.2,89,995.94</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 2023-24.
1.	DHE—9(9)/Sports/Plg/2014-15/Pt File/1753-1778 dated – 24-03-2023 (Grant is still awaited)	28,928.00	
2.	Income from Interest	8,136.00	
	Grand Total	37,064.00	

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

Kinds of checks exercised

1. Vouchers and Bills
2. Ledgers

Signature of Chartered Accountant
Name of C.A. : Rohit Kumar
Firm Name : Rohit A Kumar & Associates
Firm R. No. : 030352N
Membership No.: M. NO.540677



Signature of Head of the Institute
Name : Prof. Avneesh Mittal
Designation : Principal (Offg.)
Bhaskaracharya College of Applied Sciences
(University of Delhi)
Sector-2, Dwarka, New Delhi-110075

Date: 11/9/22

Capital Account Details - College (2022-23)

SECTOR-2, DWARKA, NEW DELHI-110075.

ANNEXURE-1

S. No.	Head of Account	Opening Balance	Addition During the year	Total	Recurring Expenditure	Non-Recurring Expenditure	Closing Balance
1	EARMARKED FUND A/C (COLLEGE)						
	a). Prof. Uma Chaudhary DST Project Grant	3,43,240.00	3,210.00	3,46,450.00	2,15,837.00	-	1,30,613.00
	b). Prof. Uma Chaudhary ICMR Project-1	72,564.00	3,72,440.00	4,45,004.00	4,29,450.00	-	15,554.00
	c). Prof. Uma Chaudhary ICMR Project-2	-	9,30,927.00	9,30,927.00	2,66,699.00	-	6,64,228.00
	d). Sexual Harrassment Fund	8,238.00	830.00	9,068.00	-	-	9,068.00
	e). Medical Revolving Fund A/c	1,23,147.00	-	1,23,147.00	-	-	1,23,147.00
	f). SOL Income & Expenditure A/c	10,000.00	45,000.00	55,000.00	20,000.00	-	35,000.00
	g). Star College Grant Scheme (1)	82,955.00	-	82,955.00	-	-	82,955.00
	h). Star College Grant Scheme (2)	8,05,741.00	-	8,05,741.00	-	-	8,05,741.00
	Total	14,45,885.00	13,52,407.00	27,98,292.00	9,31,986.00	-	18,66,306.00
2	CAPITAL FUND A/C (COLLEGE)	8,79,00,851.21	-	8,79,00,851.21	7,38,63,513.14	-	1,40,37,338.07
3	CAPITAL FUND A/C (DST PROJECT - DR. UMA CHAUDHRY)	3,21,958.00	-	3,21,958.00	-	-	3,21,958.00
4	CAPITAL FUND A/C (ICMR PROJECT - DR. UMA CHAUDHRY)	6,10,500.00	-	6,10,500.00	-	-	6,10,500.00
5	CAPITAL FUND A/C (SERB PROJECT - DR. UMA DHAWAN)	5,87,255.00	-	5,87,255.00	1,13,851.00	-	4,73,404.00
6	CAPITAL FUND A/C (STAR COLLEGE SCHEME - 1)	39,40,014.00	-	39,40,014.00	12,32,065.24	-	27,07,948.76
7	CAPITAL FUND A/C (STAR COLLEGE SCHEME - 2)	3,20,127.00	-	3,20,127.00	-	-	3,20,127.00
8	IKS PROJECT A/C (PROF. SIDHARTH SIROHI)	8,26,212.00	-	8,26,212.00	5,75,274.43	-	2,50,937.57
9	NUTRIGARDEN PROJECT A/C (DR. ERAM S. RAO)	-	4,13,450.00	4,13,450.00	57,230.00	-	3,56,220.00
10	SERB PROJECT-2 (DR. ERAM S. RAO)	-	1,50,000.00	1,50,000.00	32,259.00	-	1,17,741.00
11	SERB PROJECT A/C (PROF. ERAM S. RAO)	-	13,31,500.00	13,31,500.00	59,048.00	-	12,72,452.00
12	Grand Total	9,59,52,802.21	37,51,410.00	9,97,04,212.21	7,73,68,219.05	-	2,23,35,993.16

Assistant

S. O. (Accounts)

Bursar

Principal



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)

SECTOR-2, DWARKA, NEW DELHI-110075.

Current Liabilities Details - College (2022-23)

ANNEXURE-2

S. No.	Head of Account	Opening Balance	Addition During the Year	Total	Recurring Expenditure	Non-Recurring Expenditure	Closing Balance
1	Duties & Taxes						
	a). TDS 92A						
	b). TDS 94C	66,760.00	5,14,52,702.00	5,15,19,462.00	5,02,14,629.00		13,04,833.00
	c). TDS 94J	-	81,366.00	81,366.00	74,884.00		6,482.00
	d). TDS 94C (CSSR)	-	2,48,970.00	2,48,970.00	2,29,530.00		19,440.00
	e). TDS 94J (ICSSR)	-	3,497.00	3,497.00	1,176.00		2,321.00
	f). GST TDS (JBMD Enterprises)	-	6,300.00	6,300.00	1,700.00		4,600.00
	g). GST TDS (Knight Surveillance Security)	-	57,287.00	57,287.00	54,038.00		3,249.00
	h). GST TDS (R. S. Enterprises)	-	36,408.00	36,408.00	34,198.00		2,210.00
	Total	-	-	-	11,986.00		-11,986.00
2	AISHE A/C	66,760.00	5,18,86,530.00	5,19,53,290.00	5,06,22,141.00		13,31,149.00
3	CSIR CONTINGENCY A/C	8,000.00	-	8,000.00	-		8,000.00
4	DELHI UNIVERSITY EXAMINATION FEES A/C	-	20,000.00	20,000.00	-		20,000.00
5	D.U.C.K.U. FEE A/C	4,63,829.96	64,160.00	5,27,989.96	6,100.00		5,21,889.96
6	D.U.C.L.E.A. UNION FEE A/C	1,970.00	7,620.00	9,590.00	3,180.00		6,410.00
7	D.U.C.L.S.A. UNION FEE A/C	-	480.00	480.00	200.00		280.00
8	FELLOWSHIP A/C	-	1,620.00	1,620.00	675.00		945.00
9	HEALTH CENTRE CONTRIBUTION A/C (TEACHING)	-	11,06,800.00	11,06,800.00	5,03,145.00		6,03,655.00
10	HEALTH CENTRE CONTRIBUTION (NON-TEACHING)	-	4,10,250.00	4,10,250.00	1,62,050.00		2,48,200.00
11	PAYABLE TO STUDENT VENDOR A/C (COLLEGE)	-	1,38,550.00	1,38,550.00	57,000.00		81,550.00
12	PROVIDENT FUND A/C (COLLEGE)	-	15,610.00	15,610.00	-		15,610.00
13	RECEIVABLE/PAYABLE FROM VENDORS A/C	1,07,051.00	1,38,83,741.00	1,39,90,792.00	1,39,78,505.00		12,287.00
14	SCST UNION FEE A/C	-49,685.00	50,639.00	954.00	-		954.00
15	SECURITY & E.M.D. A/C	-	240.00	240.00	100.00		140.00
16	STAFF ASSOCIATION A/C (NON-TEACHING)	4,79,000.00	-	4,79,000.00	10,000.00		4,69,000.00
17	STAFF ASSOCIATION A/C (TEACHING)	18,500.00	77,300.00	95,800.00	88,300.00		7,500.00
18	STUDENT FUND (COLLEGE)	28,800.00	1,10,000.00	1,38,800.00	1,36,900.00		1,900.00
18	SUNDARY A/C (COLLEGE)	93,68,049.00	1,09,87,151.00	2,03,55,200.00	93,68,049.00		1,09,87,151.00
19	SUNDARY A/C (SERB)	1,91,694.00	2,60,771.00	4,52,465.00	2,29,148.00		2,23,317.00
20	UNIV. COMMEMORATIVE COIN SET & STAMPS A/C	-	50,400.00	50,400.00	-		50,400.00
21	UNIVERSITY ATHLETIC ASSOCIATION FEES A/C	-	28,672.00	28,672.00	28,294.00		378.00
22	UNIVERSITY CULTURAL ACTIVITY FEES A/C	-	100.00	100.00	-		100.00
23	UNIV. TEACHERS WELFARE FUND A/C	-	10.00	10.00	-		10.00
	Grand Total	1,06,83,968.96	7,91,40,244.00	8,98,24,212.96	7,52,04,887.00	-	1,46,19,325.96

Assistant

S. O. (Accounts)

Bursar

Principal



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

Fixed Assets Details - College (2022-23)

ANNEXURE-3

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
Created out of Non-Recurring Fund, Funded By DHE										
1. Science Apparatus - Physics	71,11,497.79	-	-	71,11,497.79	-	1995-96 to 2019-20	60,80,856.10	60,80,856.10	10,30,641.69	71,11,497.79
2. Science Apparatus - Chemistry	28,69,634.35	-	-	28,69,634.35	-	1995-96 to 2019-20	18,66,019.28	18,66,019.28	7,03,616.07	28,69,634.35
3. Science Apparatus - Biology	42,41,827.30	-	-	42,41,827.30	-	1995-96 to 2019-20	37,87,213.48	37,87,213.48	4,54,613.82	42,41,827.30
4. Science Apparatus - Electronics	64,05,339.14	-	-	64,05,339.14	-	1995-96 to 2019-20	54,19,639.87	54,19,639.87	9,85,699.27	64,05,339.14
5. Science Apparatus - Food Technology	52,13,131.13	-	-	52,13,131.13	-	1995-96 to 2019-20	44,67,088.56	44,67,088.56	7,46,042.57	52,13,131.13
6. Science Apparatus - Human Communication	1,93,044.00	-	-	1,93,044.00	-	1995-96 to 2019-20	1,88,215.63	1,88,215.63	4,828.37	1,93,044.00
7. Science Apparatus - Computer Science	45,23,696.20	-	-	45,23,696.20	-	1995-96 to 2019-20	45,00,036.99	45,00,036.99	23,661.21	45,23,696.20
8. Science Apparatus - Bio Chemistry	21,57,533.00	-	-	21,57,533.00	-	1995-96 to 2019-20	19,59,244.37	19,59,244.37	1,98,288.63	21,57,533.00
9. Science Apparatus - Instrumentation	69,15,508.15	-	-	69,15,508.15	-	1995-96 to 2019-20	57,03,555.75	57,03,555.75	12,11,952.40	69,15,508.15
10. Science Apparatus - Polymer Science	96,11,724.25	-	-	96,11,724.25	-	1995-96 to 2019-20	67,87,193.17	67,87,193.17	28,24,531.08	96,11,724.25
11. Science Apparatus - Bio Medical Science	78,36,755.50	-	-	78,36,755.50	-	1995-96 to 2019-20	67,37,292.80	67,37,292.80	10,99,462.70	78,36,755.50
12. Science Apparatus - Botany	5,13,499.00	-	-	5,13,499.00	-	1995-96 to 2019-20	1,10,459.64	1,10,459.64	4,03,039.36	5,13,499.00
13. Science Apparatus - Zoology	7,57,999.00	-	-	7,57,999.00	-	1995-96 to 2019-20	1,82,383.80	1,82,383.80	5,75,615.20	7,57,999.00
14. Science Apparatus - Microbiology	52,56,288.00	-	-	52,56,288.00	-	1995-96 to 2019-20	43,93,347.23	43,93,347.23	8,62,940.77	52,56,288.00
15. Mathematics Department	50,004.00	-	-	50,004.00	-	1995-96 to 2019-20	49,505.91	49,505.91	498.09	50,004.00
16. Office Equipments	16,39,503.36	-	-	16,39,503.36	-	1995-96 to 2019-20	15,25,230.44	15,25,230.44	1,14,272.92	16,39,503.36
17. Library Books & Journals	1,14,33,647.51	-	-	1,14,33,647.51	-	1995-96 to 2019-20	1,08,50,555.04	1,08,50,555.04	5,83,092.47	1,14,33,647.51
18. Library Furniture & Equipments	22,88,019.60	-	-	22,88,019.60	-	1995-96 to 2019-20	17,16,335.80	17,16,335.80	5,71,683.80	22,88,019.60
19. Furniture & Fixtures	53,92,422.97	-	-	53,92,422.97	-	1995-96 to 2019-20	52,72,329.17	52,72,329.17	1,10,093.80	53,92,422.97
20. Structural Change in Building	4,16,498.00	-	-	4,16,498.00	-	1995-96 to 2019-20	4,14,039.41	4,14,039.41	2,458.59	4,16,498.00
21. Motor Vehicle	2,86,057.13	-	-	2,86,057.13	-	1995-96 to 2019-20	2,66,057.13	2,66,057.13	20,000.00	2,86,057.13
22. Sports Goods	7,74,552.00	-	-	7,74,552.00	-	1995-96 to 2019-20	7,71,859.26	7,71,859.26	2,692.74	7,74,552.00
23. Extra Curricular Activities	2,90,226.47	-	-	2,90,226.47	-	1995-96 to 2019-20	2,26,902.88	2,26,902.88	63,323.58	2,90,226.47
24. Canteen	16,150.00	-	-	16,150.00	-	1995-96 to 2019-20	3,230.00	3,230.00	12,920.00	16,150.00
25. Garden Apparatus	6,08,666.36	-	-	6,08,666.36	-	1995-96 to 2019-20	3,21,023.52	3,21,023.52	2,87,642.84	6,08,666.36
Created out of SPORTS GRANT - Funded by DHE										
1. Sports Goods	2,77,432.00	-	-	2,77,432.00	-		2,63,897.91	2,63,897.91	13,534.09	2,77,432.00
Created out of UGC GRANT (12th Plan) - Funded by UGC										
1. Equipments	8,26,212.00	-	-	8,26,212.00	-		5,75,274.42	5,75,274.42	2,50,937.58	8,26,212.00
Created out of STAR COLLEGE GRANT - Funded by MINISTRY										
1. Equipments	42,60,141.00	-	-	42,60,141.00	-		12,32,065.24	12,32,065.24	30,28,075.76	42,60,141.00
Total C. F.	9,18,57,011.21	-	-	9,18,57,011.21	-		7,56,70,852.81	7,56,70,852.81	1,61,86,158.40	9,18,57,011.21

FD



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	(4 - 8)	
Total B. F.	9,18,57,011	-	-	9,18,57,011	-	-	7,56,70,853	7,56,70,853	1,61,86,158	9,18,57,011
Created out of ICMR PROJECT GRANT - Funded by MINISTRY										
1. Equipments	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										
1. Equipments	3,21,958.00	-	-	3,21,958.00	-	-	-	-	3,21,958.00	3,21,958.00
Created out of SERB PROJECT GRANT - Funded by MINISTRY										
1. Equipments	5,87,255.00	-	-	5,87,255.00	-	1995-96 to 2019-20	1,13,851.00	1,13,851.00	4,73,404.00	5,87,255.00
Grand Total	9,33,76,724.21	-	-	9,33,76,724.21	-	-	7,57,84,703.81	7,57,84,703.81	1,75,92,020.40	9,33,76,724.21

Assistant

S. O. (Accounts)

Bursar

Principal



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

Current Assets, Loan & Advances Details - College (2022-23)

ANNEXURE-4

S. No.	Head of Account	Opening Balance	Paid During the year	Total	Receive During the year	Closing Balance
1	Loans & Advances (Asset)					
1.1	Postage Advance A/c					
1.2	Telephone & Gas Security A/c		3,000.00	3,000.00	2,707.00	293.00
1.3	Receivable from UGC (Computer Grant) A/c	14,650.00	-	14,650.00	-	14,650.00
2	Bank Accounts	19,980.00	-	19,980.00	-	19,980.00
1.1	Union Bank of India A/c (College)					
2.2	State Bank of India A/c (College)	96,46,345.95	32,52,03,588.00	33,48,49,933.95	33,03,98,739.83	44,51,194.12
2.3	IDBI Bank A/c (College)	1,66,56,551.27	1,10,90,761.00	2,77,47,312.27	85,28,949.72	1,92,18,362.55
2.4	Punjab National Bank - College A/c	1,26,196.66	3,818.00	1,30,014.66	-	1,30,014.66
2.5	Punjab National Bank - Star College Scheme A/c	15,97,294.70	7,20,555.00	23,17,849.70	16,69,027.50	6,48,822.20
2.6	Union Bank of India A/c (SERB Project)	8,78,196.00	53,158.00	9,31,354.00	-	9,31,354.00
2.7	Union Bank of India A/c (ICSSR Project)	40,071.20	18,86,871.00	19,26,942.20	6,03,185.36	13,23,756.84
3	DELHI UNIV. STUDENTS UNION FEE A/c	-	6,33,260.00	6,33,260.00	6,27,091.02	6,168.98
4	EMS SUPPORT UNIVERSITY FUND A/c	-	36,960.00	36,960.00	17,140.00	19,820.00
5	FEE RECEIVABLE FROM DELHI UNIV. A/c	-	85,500.00	85,500.00	-	85,500.00
6	GRANT RECEIVABLE FROM GNCT OF DELHI A/c	12,17,462.00	20,47,265.00	32,64,727.00	11,90,518.00	20,74,209.00
7	ICSSR RECEIVABLE A/c	-	28,928.00	28,928.00	-	28,928.00
8	INTEREST ACCRUED A/c (COLLEGE)	-	1,100.00	1,100.00	-	1,100.00
9	INTEREST RECEIVABLE A/c	-	4,135.00	4,135.00	-	4,135.00
10	RECEIVABLE FROM COLLEGE TO STAR COLLEGE SCHEME A/c	10,500.00	8,460.00	10,500.00	-	8,460.00
11	RECEIVABLE FROM STAFF A/c					
12	TDS RECEIVABLE FROM I. TAX DEPT. A/c	1,01,409.00	13,46,743.00	14,48,152.00	1,10,966.00	13,37,186.00
13	UGC IQAC GRANT A/c	69,008.00	-	69,008.00	-	69,008.00
14	UNIVERSITY DEVELOPMENT FUND FEES A/c	6,412.00	-	6,412.00	-	6,412.00
15	UNIVERSITY FACILITIES & SERVICES CHARGES A/c	-	7,69,500.00	7,69,500.00	5,61,225.00	2,08,275.00
16	UNIVERSITY STUDENTS WELFARE FUND A/c	-	4,27,500.00	4,27,500.00	-	4,27,500.00
	Grand Total	3,03,84,076.78	34,44,36,602.00	37,48,20,678.78	34,37,09,549.43	3,11,11,129.35

Assistant

S. O. (Accounts)

Bursar

Principal



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

ANNEXURE FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023.**Annexure 5 : GRANTS / SUBSIDIES (Irrevocable grants and subsidies received)**

PARTICULARS	Grant in Aid					Amount Rs.
	SALARIES	OTHER THAN SALARY	CAPITAL ASSETS	SPORTS	Total	
BALANCE B/F	1,42,017.56	1,46,80,290.12	-	2,80,551.94	1,51,02,859.62	
ADD : GRANT RECEIVED DURING THE YEAR	29,98,57,983.00	57,50,000.00	-	28,928.00	30,56,36,911.00	
ADD : TRF FROM OTHERS	-	-	-	-	-	
TOTAL	30,00,00,000.56	2,04,30,290.12	-	3,09,479.94	32,07,39,770.62	
LESS : UTILIZED FOR CAPITAL EXPENDITURE (a)	-	-	-	-	-	
LESS : TRF FROM OTHERS / REFUNDED	-	-	-	-	-	
BALANCE	30,00,00,000.56	2,04,30,290.12	-	3,09,479.94	32,07,39,770.62	
LESS BALANCE CARRIED FORWARD (b)	149.56	1,14,49,549.13	-	2,89,995.94	1,17,39,694.63	
UTILIZED FOR REVENUE EXPENDITURE (c)	29,99,99,851.00	89,80,740.99	-	19,484.00	30,90,00,075.99	

Assistant

S. O. (Accounts)

Bursar

Principal



Annexure 6 : Academic Receipts		
	Current year	Previous year
	(2022-23)	(2021-22)
<u>Fees from Students</u>		
<u>TUITION & OTHER FEES A/c</u>		
By Admission Fee	65,600.00	6,540.00
By Tution Fee	9,78,000.00	2,28,600.00
By Identity Card Fee	1,84,100.00	1,71,450.00
By Laboratory Fee	9,99,500.00	9,71,550.00
By Library & Reading Room Fee	7,36,400.00	6,85,800.00
By Computer Lab. Fee	4,60,000.00	3,42,900.00
By Water & Elect. Fee	4,08,550.00	2,11,455.00
By Garden Fee	3,61,500.00	2,85,750.00
By Magazine Fee	1,18,500.00	1,71,450.00
Total 'A'	43,12,150.00	30,75,495.00
<u>OTHER RECEIPTS</u>		
By Biomedical Course Fee	8,50,000.00	13,50,000.00
By Polymer Science Course Fee	10,70,000.00	15,40,000.00
By Computer Science Course Fee	16,80,000.00	25,65,000.00
Total 'B'	36,00,000.00	54,55,000.00
Total (A + B)	79,12,150.00	85,30,495.00


Assistant


S. O. (Accounts)


Bursar


Principal



Annexure 7 : Other Income	Amount (Rs.) Current Year (2022-23)	Amount (Rs.) Previous Year (2021-22)
By Misc. Income A/c	6,653.00	2,24,796.07
By Canteen Rent A/c	1,10,000.00	15,500.00
By Water & Elect. Charges from Canteen A/c	47,303.00	7,807.00
By Licence Fee A/c	29,970.00	31,080.00
By Water Charges from Staff Qtrs. A/c	15,876.00	16,464.00
By Electricity Charges from Staff Qtrs. A/c	1,35,715.00	1,33,279.00
By AGCR Recovery of Licence Fee A/c	-	14,630.00
By AGCR Recovery of Water Charges A/c	-	14,150.00
By AGCR Recovery of C.C.L. A/c	-	1,769.00
By Retirement Benefits A/c	2,23,062.00	3,39,133.00
By Penal Interest A/c	5,152.00	607.00
By Electricity Charges from Photocopier A/c	-	5,503.00
By Monthly Rent from Photocopier A/c	-	400.00
By RTI A/c	160.00	40.00
By Interest A/c (ICSSR Project)	347.98	-
By Interest A/c (SERB Project)	8,431.08	-
By Interest A/c (STAR Scheme - PNB)	27,560.00	-
TOTAL	6,10,230.06	8,05,158.07


Assistant


S. O. (Accounts)


Bursar


Principal



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

Annexure 8 – Establishment Expenses	Current Year			Previous Year		
	GIA Salaries (2022-23)			GIA Salaries (2021-22)		
	Teaching	Non- Teaching	Total	Teaching	Non- Teaching	Total
Salaries, wages and allowances						
1. Teaching Staff - Salary	16,28,67,299.00	-	16,28,67,299.00	10,90,90,019.00	-	10,90,90,019.00
2. Bursar Allowance	3,600.00	-	3,600.00	3,765.00	-	3,765.00
3. Teaching Staff - Salary (Adhoc)	6,46,21,149.00	-	6,46,21,149.00	5,93,49,459.00	-	5,93,49,459.00
4. Non-Teaching Staff - Salary	-	5,68,68,288.00	5,68,68,288.00	-	4,57,61,423.00	4,57,61,423.00
5. Officiating Allowance	-	71,836.00	71,836.00	-	72,414.00	72,414.00
6. Dress Allowance	-	40,000.00	40,000.00	-	-	-
7. Caretaker Allowance	-	8,891.00	8,891.00	-	8,685.00	8,685.00
8. Reimbursement of Tuition Fee	5,94,000.00	7,02,000.00	12,96,000.00	7,29,000.00	8,10,000.00	15,39,000.00
9. Medical Reimbursement (T & N.T.)	23,99,365.00	-	23,99,365.00	5,41,185.00	8,24,965.00	13,66,150.00
10. LTC / HTC	-	23,758.00	23,758.00	20,000.00	1,24,799.00	1,44,799.00
11. Leave Encashment on LTC	4,62,045.00	3,65,601.00	8,27,646.00	79,386.00	39,457.00	1,18,843.00
12. Guest Lecturer Payment	81,000.00	-	81,000.00	-	-	-
Total (A)	23,10,28,458.00	5,80,80,374.00	28,91,08,832.00	16,98,12,814.00	4,76,41,743.00	21,74,54,557.00
Pension & Retirement Benefits						
1) Pension	45,19,871.00	-	45,19,871.00	43,02,178.00	-	43,02,178.00
2) Family Pension	-	8,61,586.00	8,61,586.00	-	3,92,009.00	3,92,009.00
3) Pension Commutation	-	-	-	-	38,52,065.00	38,52,065.00
4) Pensionary Benefits (Gratuity & Leave Encashment on Retirement/Death)	48,37,280.00	8,95,344.00	57,32,624.00	14,61,196.00	20,31,946.00	34,93,142.00
5) 7th CPC Arrears (Pensioners)	-	-	-	7,04,983.00	-	7,04,983.00
Total (B)	93,57,151.00	17,56,930.00	1,11,14,081.00	64,68,357.00	62,76,020.00	1,27,44,377.00
Total (A+B)	24,03,85,609.00	5,98,37,304.00	30,02,22,913.00	17,62,81,171.00	5,39,17,763.00	23,01,98,934.00

Assistant

S. O. (Accounts)

Bursar

Principal



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

Annexure 9	Current Year (2022-23)	Current Year (2022-23)	Previous Year (2021-22)
Academic Expenses			
	DHE General Grant	DHE Sports Grant	DHE Grant
LIBRARY ACCOUNT			
Library Contingency A/c	2,950.00	-	1,58,522.00
Library N.Paper/Jou./Mag. A/c	78,668.00	-	53,771.00
SCIENCE Contingency A/c			
Botany Contingency A/c	1,78,861.00	-	65,602.00
Physics Contingency A/c	65,350.00	-	5,382.00
Chemistry Contingency A/c	1,79,693.00	-	65,825.00
Electronics Contingency A/c	44,566.00	-	12,725.00
Food Technology Contingency A/c	2,50,228.00	-	72,033.00
Computer Contingency A/c	1,28,876.90	-	39,986.00
Instrumentation Contingency A/c	1,03,514.00	-	44,186.00
Biochemistry Contingency A/c	42,088.00	-	50,123.00
Polymer Science Contingency A/c	1,83,772.00	-	59,015.00
Biomedical Science Contingency A/c	2,28,645.00	-	50,104.00
Zoology Contingency A/c	2,01,281.00	-	39,454.00
Microbiology Contingency A/c	1,01,040.00	-	68,132.00
Canteen Contingency A/c	-	-	30,060.00
Sports Contingency A/c	-	19,484.00	-
Total	17,89,532.90	19,484.00	8,14,920.00



Assistant



S. O. (Accounts)



Bursar



Principal



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

	Amount (Rs.)	Amount (Rs.)
Annexure 10- Administrative Expenses	Current Year	Previous Year
	DHE Grant (2022-23)	DHE Grant (2021-22)
To Postage & Courier A/c	9,953.00	2,892.00
To Printing	1,840.00	-
To Stationery	1,32,068.00	18,921.00
To Office Contingency	6,57,137.70	7,29,040.05
To Conveyance	50,330.00	45,926.00
To Refreshment	24,552.00	21,333.00
To Telephone	6,772.00	9,378.00
To Garden Expenses	1,30,916.40	57,602.00
To Maintenace of Scientific Equipments	4,29,535.00	6,28,837.60
To Maintenace of Office Equipments	10,290.00	70,092.00
To Maintenace of Generator Set	-	18,290.00
To Repair & Replacement of Furniture	-	5,94,820.00
To Repair & Replacement of Bulbs & Tubes A/c	24,987.00	-
To Audit Fees	3,000.00	3,540.00
To TA to Staff & Others	15,575.00	50,918.00
To Daily Wages Payment A/c	4,94,247.00	3,97,428.00
To Legal Charges	35,300.00	28,400.00
To Sitting Charges	70,000.00	3,05,000.00
To Reimbursement of Newspaper Bill A/c	9,000.00	7,500.00
To AMC of Computers etc.	4,59,020.00	3,75,765.00
To Sanitation Services A/c	17,68,174.00	11,46,604.00
To Bank Charges	2,117.22	2,057.92
To Water Expenses	34,67,897.00	28,71,045.00
To Property Tax A/c	15,79,740.00	35,95,427.00
To Electricity Expenses	45,66,450.00	32,41,950.00
To Security Services A/c	24,58,925.00	33,05,378.00
To Misc. Expenses A/c	-	21,200.00
To IQAC Expenses A/c	96,638.00	14,000.00
To IGL Gas Payment A/c	32,450.83	1,356.68
To MCD Collection & Transportaion Fee A/c	14,000.00	-
To Protean (NSDL) CRA Charges A/c	4,097.00	-
To Interest on TDS A/c	1,759.00	-
Total	1,65,56,771.15	1,75,64,701.25


Assistant


S. O. (Accounts)


Bursar


Principal



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
SECTOR-2, DWARKA,

UNION BANK OF INDIA A/C (COLLEGE)

Reconciliation Statement

1-Apr-22 to 31-Mar-23

Date	Particulars	Favouring Name / Received From	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
31-Mar-23	STATE BANK OF INDIA A/C (COLLEGE)	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES	Contra	Cheque/DD	272269	31-Mar-23	5-Apr-23	49,18,295.00	
27-Mar-23	STUDENTS FUND A/C (COLLEGE)		Payment	Cheque	092288	27-Mar-23	6-Apr-23		57,65,204.00
								Balance as per Company Books: 44,51,194.12	
								Amounts not reflected in Bank: 49,18,295.00 57,65,204.00	
								Balance as per Bank: 52,98,103.12	



Bursa
[Signature]

[Signature]

Principal
Bhaskaracharya College of Applied Sciences



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
SECTOR-2, DWARKA,

STATE BANK OF INDIA A/C (COLLEGE)

Reconciliation Statement

1-Apr-22 to 31-Mar-23

Date	Particulars	Favouring Name / Received From	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
27-Mar-23	STUDENTS FUND A/C (COLLEGE)		Payment	Cheque	272268	27-Mar-23	5-Apr-23	36,02,845.00	
31-Mar-23	UNION BANK OF INDIA A/C (COLLEGE)	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES	Contra	Cheque	272269	31-Mar-23	5-Apr-23	49,18,295.00	
Balance as per Company Books:								1,92,18,362.55	
Amounts not reflected in Bank:									85,21,140.00
Balance as per Bank:								2,77,39,502.55	



[Signature]
Bursar
Bhaskaracharya College of Applied Sciences

[Signature]
Principal
Bhaskaracharya College of Applied Sciences





Bhaskaracharya College of Applied Sciences
(University of Delhi)
Sector-2, Dwarka, New Delhi-110075.

BANK RECONCILIATION OF I.D.B.I. BANK (A/C NO.0172104000165402)
FOR THE MONTH OF MARCH, 2023


Balance as per ledger (College A/c) 1,30,014.66

Balance as per Bank Statement dated 31.03.2023 1,30,014.66


Assistant


S. O. (Accounts)


Bursar


Principal




BANK RECONCILIATION OF PUNJAB NATIONAL BANK (A/C NO. 4447000100063687)
FOR THE MONTH OF MARCH, 2023

Balance as per ledger (Star College A/c)	9,31,354.00
Balance as per ledger (College A/c)	6,48,822.20

Balance as per Bank Statement dated 31.03.2023

15,80,176.20


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, 2023


Balance as per ledger (SERB Project A/c) 13,23,756.84

Balance as per Bank Statement dated 31.03.2023 13,23,756.84


Assistant


S. O. (Accounts)


Bursar


Principal



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

BANK RECONCILIATION OF ICSSR-0877 A/C
UNION BANK OF INDIA (A/C NO.113212010000479) FOR THE MONTH OF MARCH, 2023.


Balance as per ledger (ICSSR Project A/c)

6,168.98

Balance as per Bank Statement dated 31.03.2023

6,168.98


Assistant


S. O. (Accounts)


Bursar


Principal



Trial Balance of the College Account for the year 2022-23.

S.NO.	NAME OF ACCOUNT	Debit O. Balance	Addition	Deletion	Debit C. Balance	CREDIT O. Balance	Addition	Deletion	Credit C. Balance
	Capital Account/Current Assets & Current Liabilities								
1	Group Insurance Scheme A/c	-	-	-	-	-	12,59,755.00	12,59,755.00	-
2	LIC Premium A/c	-	-	-	-	28,800.00	34,04,379.00	34,04,379.00	1,900.00
3	Staff Association A/c (Teaching)	-	-	-	-	18,500.00	1,10,000.00	1,36,900.00	7,500.00
4	Staff Association A/c (Non-Teaching)	-	-	-	-	1,07,051.00	77,300.00	88,300.00	12,287.00
5	Provident Fund A/c	-	-	-	-	1,30,83,741.00	1,39,78,505.00	1,31,03,267.00	-
6	NPS Contribution A/c	-	-	-	-	23,231.00	1,30,80,036.00	5,02,14,629.00	13,04,833.00
7	TDS A/c (92A)	-	-	-	-	66,760.00	5,14,52,702.00	74,884.00	6,482.00
8	TDS A/c (94C)	-	-	-	-	81,366.00	2,29,530.00	2,29,530.00	19,440.00
9	TDS A/c (94J)	-	-	-	-	-	2,48,970.00	1,176.00	2,321.00
10	TDS A/c (94C) (ICSSR)	-	-	-	-	-	3,497.00	1,700.00	4,600.00
11	TDS A/c (94J) (ICSSR)	-	-	-	-	-	57,287.00	54,038.00	3,249.00
12	GST TDS A/c (JBMD Enterprises)	-	-	-	-	-	36,408.00	34,198.00	2,210.00
13	GST TDS A/c (Knight Surveillance Security)	-	-	-	-	-	-	-	-
14	GST TDS A/c (R. S. Enterprises)	-	11,986.00	-	11,986.00	-	-	-	-
15	D.U.C.K.U. A/c	-	-	-	-	1,970.00	7,620.00	3,180.00	6,410.00
16	SC/ST Welfare Fund A/c	-	-	-	-	-	240.00	100.00	140.00
17	DUCLEA A/c	-	-	-	-	-	480.00	200.00	280.00
18	University Teachers Welfare Fund A/c.	-	-	-	-	-	39,600.00	11,100.00	28,500.00
19	DUCLESA A/c	-	-	-	-	-	1,620.00	675.00	945.00
20	WUS Health Centre A/c	-	-	-	-	82,955.00	5,48,800.00	2,19,050.00	3,29,750.00
21	Star College Scheme A/c (1)	-	-	-	-	8,05,741.00	-	-	8,05,741.00
22	Star College Scheme A/c (2)	-	-	-	-	1,91,694.00	2,60,771.00	2,29,148.00	2,23,317.00
23	Sundry A/c (College)	-	-	-	-	-	50,400.00	-	50,400.00
24	Sundry A/c (SERB)	-	-	-	-	40,071.20	918.00	40,989.20	0.00
25	SERB Project A/c-1 (Dr. Uma Dhawan)	-	-	-	-	-	13,31,500.00	59,048.00	12,72,452.00
26	SERB Project A/c-2 (Dr. Uma Dhawan)	-	-	-	-	-	5,04,053.00	5,02,992.24	1,060.76
27	SERB Project A/c-1 (Prof. Eram S. Rao)	-	-	-	-	-	-	-	-
28	Microbiology Apparatus A/c	52,56,288.00	-	43,93,347.23	8,62,940.77	-	-	-	-
29	Food Tech Apparatus A/c	52,13,131.13	-	44,67,088.56	7,46,042.57	-	-	-	-
30	Office Equipment A/c	16,39,503.36	-	15,25,230.44	1,14,272.92	-	-	-	-
31	Library Books A/c	1,14,33,647.51	-	1,08,50,555.04	5,83,092.47	-	-	-	-
32	Sports Expenditure A/c	10,53,984.00	-	10,36,757.17	16,226.83	-	-	-	-
33	Biomedical Science Apparatus A/c	78,36,755.50	-	67,37,292.80	10,99,462.70	-	-	-	-
34	Garden Apparatus A/c	6,08,666.36	-	3,21,023.52	2,87,642.84	-	-	-	-
	Total C. F.	3,30,39,975.86	11,986.00	2,93,30,294.76	37,21,667.10	13,66,773.20	8,64,47,743.00	8,36,47,743.44	41,66,772.76



S.NO.	NAME OF ACCOUNT	Debit O. Balance	Addition	Deletion	Debit C. Balance	CREDIT O. Balance	Addition	Deletion	Credit C. Balance
	Total B. F.	3,30,39,975.86	11,986.00	2,93,30,294.76	37,21,667.10	13,66,773.20	8,64,47,743.00	8,36,47,743.44	41,66,772.76
35	ECA Apparatus A/c	2,90,226.47	-	2,26,902.89	63,323.58	-	-	-	-
36	Motor Vehicle A/c	2,86,057.13	-	2,66,057.13	20,000.00	-	-	-	-
37	Library Furniture & Equipment A/c	22,88,019.60	-	17,16,335.80	5,71,683.80	-	-	-	-
38	Furniture A/c	53,82,422.97	-	52,72,329.17	1,10,093.80	-	-	-	-
39	Mathematics Apparatus A/c	50,004.00	-	49,505.91	498.09	-	-	-	-
40	Polymer Science Apparatus A/c	96,11,724.25	-	67,87,193.17	28,24,531.08	-	-	-	-
41	Instrumentation Apparatus A/c	69,15,508.15	-	57,03,555.75	12,11,952.40	-	-	-	-
42	Biochemistry Apparatus A/c	21,57,533.00	-	19,59,244.37	1,98,288.63	-	-	-	-
43	Computer Science Apparatus A/c	45,23,698.20	-	45,00,036.99	23,661.21	-	-	-	-
44	Human Communication Apparatus A/c	1,93,044.00	-	1,88,215.63	4,828.37	-	-	-	-
45	Biology Apparatus A/c	42,41,827.30	-	37,87,213.48	4,54,613.82	-	-	-	-
46	Electronics Apparatus A/c	64,05,339.14	-	54,19,639.87	9,85,699.27	-	-	-	-
47	Chemistry Apparatus A/c	25,69,634.35	-	18,66,019.28	7,03,615.07	-	-	-	-
48	Physics Apparatus A/c	71,11,497.79	-	60,80,856.10	10,30,641.69	-	-	-	-
49	Botany Apparatus A/c	5,13,499.00	-	1,10,459.64	4,03,039.36	-	-	-	-
50	Zoology Apparatus A/c	7,57,999.00	-	1,82,383.80	5,75,615.20	-	-	-	-
51	Carleen Apparatus A/c	16,150.00	-	3,230.00	12,920.00	-	-	-	-
52	Structure Change in Building A/c	4,16,498.00	-	4,14,039.41	2,458.59	-	-	-	-
53	Star College Equipment A/c (Scheme -1)	39,40,014.00	-	12,32,065.24	27,07,948.76	-	-	-	-
54	Star College Equipment A/c (Scheme -2)	3,20,127.00	-	-	3,20,127.00	-	-	-	-
55	SERB Project Equipment - Dr. Uma Dhawan A/c	5,87,255.00	-	1,13,851.00	4,73,404.00	-	-	-	-
56	ICMR Project - Dr. Uma Chaudhry	6,10,500.00	-	-	6,10,500.00	-	-	-	-
57	DST Project - Dr. Uma Chaudhry	3,21,958.00	-	-	3,21,958.00	-	-	-	-
58	UGC 12th Plan Grant Apparatus A/c								
	Polymer Science Deptt.	4,28,016.00	-	3,15,814.18	1,12,201.82	-	-	-	-
	Microbiology Deptt.	1,29,238.00	-	95,359.03	33,878.97	-	-	-	-
	Instrumentation Deptt.	36,000.00	-	26,562.82	9,437.18	-	-	-	-
	Physics Deptt.	2,32,958.00	-	1,37,538.39	95,419.61	-	-	-	-
59	UGC Computer Grant A/c	19,980.00	-	-	19,980.00	-	-	-	-
60	Telephone & Gas Security A/c	14,650.00	-	-	14,650.00	-	-	-	-
61	Delhi University Examination Fees A/c	-	-	-	-	4,63,829.96	64,160.00	6,100.00	5,21,889.96
62	Delhi Univ. Students Union Fee A/c	-	-	-	-	-	17,140.00	36,960.00	(19,820.00)
63	EWS Support University Fund A/c	-	-	-	-	-	-	85,500.00	(85,500.00)
64	Univ. Athletic Association Fees A/c	-	-	-	-	-	100.00	-	100.00
65	Univ. Cultural Activity Fees A/c	-	-	-	-	-	10.00	-	10.00
	Total C. F.	9,34,11,354.21	11,986.00	7,57,84,703.81	1,76,38,636.40	18,30,603.16	8,65,29,153.00	8,37,76,303.44	45,83,452.72

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S.NO.	NAME OF ACCOUNT	Debit O. Balance	Addition	Deletion	Debit C. Balance	CREDIT O. Balance	Addition	Deletion	Credit C. Balance
	Total B. F.	9,34,11,354.21	11,986.00	7,57,84,703.81	1,76,38,636.40	18,30,603.16	8,65,29,153.00	8,37,76,303.44	45,83,452.72
66	Univ. Development Fund Fees A/c					-	5,61,225.00	7,69,500.00	(2,08,275.00)
67	Univ. Facilities & Services Charges A/c					-	-	4,27,500.00	(4,27,500.00)
68	Univ. Students Welfare Fund A/c					-	-	85,500.00	(85,500.00)
69	Medical Revolving Fund A/c					-	-	-	-
70	UGC IQAC GRANT A/c	6,412.00			6,412.00	-	1,09,87,151.00	93,68,049.00	1,09,87,151.00
71	Students Fund A/c					93,68,049.00	-	10,000.00	4,69,000.00
72	Security & EMD A/c					4,79,000.00	3,72,440.00	4,29,450.00	15,554.00
73	Dr. Uma Chaudhry ICMR Project-1 A/c					72,564.00	9,30,927.00	2,66,699.00	6,64,228.00
74	Dr. Uma Chaudhry ICMR Project-2 A/c					-	3,210.00	2,15,837.00	1,30,613.00
75	Dr. Uma Chaudhry DST Project Grant A/c					3,43,240.00	1,24,978.00	1,24,978.00	-
76	ICSSR A/c (Dr. Manjeet Singh Barwa)					-	1,01,023.00	1,01,023.00	-
77	ICSSR A/c (Dr. Vandana Batra)					-	80,000.00	80,000.00	-
78	ICSSR A/c (Prof. Eram S. Rao)					-	99,898.00	99,898.00	-
79	ICSSR A/c (Prof. Siddharth Sirohi)					-	1,99,988.00	1,99,988.00	-
80	ICSSR A/c (Swadeshi Mehta)					-	4,13,450.00	57,230.00	3,56,220.00
81	IKS Project A/c (Prof. Siddharth Sirohi)					-	1,50,000.00	32,259.00	1,17,741.00
82	Nutri Garden Project A/c (Prof. Eram S. Rao)					-	11,06,800.00	5,03,145.00	6,03,655.00
83	Fellowship Grant A/c					-	20,000.00	-	20,000.00
84	CSIR Contingency A/c					8,238.00	830.00	-	9,068.00
85	Sexual Harrassment A/c (T. Staff)					-	-	-	-
86	Postage Advance A/c		3,000.00	2,707.00	293.00	8,000.00	5,000.00	5,000.00	8,000.00
87	AISHE A/c					-	17,925.00	17,925.00	-
88	Examination Contingency A/c					-	-	-	-
89	Scholarship A/c					-	-	-	-
90	GIA Unspent Balance					1,42,017.56	-	1,42,017.56	-
	GIA Salary					-	-	1,46,80,290.12	-
	GIA General					1,46,80,290.12	-	2,80,551.94	-
	GIA Sports Promotion Facility	0.00			0.00	2,80,551.94	-	2,80,551.94	-
91	Interest Accrued A/c		4,135.00		4,135.00	-	28,672.00	28,294.00	378.00
92	Univ. Commemorative Coin Set & Stamps A/c					-	-	7,38,63,513.14	1,40,37,338.07
93	Capital Fund A/c					8,79,00,851.21	-	5,75,274.43	2,50,937.57
94	Capital Fund A/c (U.G.C. 12th Plan Grant)					8,26,212.00	-	12,32,065.24	27,07,948.76
95	Capital Fund A/c (Star College A/c - Scheme -1)					39,40,014.00	-	-	3,20,127.00
96	Capital Fund A/c (Star College A/c - Scheme - 2)					3,20,127.00	-	-	4,73,404.00
97	Capital Fund A/c (SERB Project - Dr. Uma Dhawan)					5,87,255.00	-	1,13,851.00	-
	Total C. F.	9,34,17,766.21	19,121.00	7,57,87,410.81	1,76,49,476.40	12,09,10,159.99	10,17,32,670.00	18,74,86,141.87	3,51,56,688.12

Contd.....p/4



S.NO.	NAME OF ACCOUNT	Debit O. Balance	Addition	Deletion	Debit C. Balance	CREDIT O. Balance	Addition	Deletion	Credit C. Balance
98	B.F. Capital Fund A/c (ICMR Project - Dr. Uma Chaudhry)	9,34,17,766.21	19,121.00	7,57,87,410.81	1,76,49,476.40	12,09,10,159.99	10,17,32,670.00	18,74,86,141.87	3,51,56,668.12
99	Capital Fund A/c (DST Project - Dr. Uma Chaudhry)					6,10,500.00			6,10,500.00
100	Interest Receivable A/c (SERB A/c)		8,460.00		8,460.00	3,21,958.00			3,21,958.00
101	SOL Income & Expenses A/c					10,000.00	45,000.00	20,000.00	35,000.00
102	Grant Receivable from GNCT of Delhi A/c		28,928.00		28,928.00				
103	Receivable from Staff A/c	1,01,409.00	13,46,743.00	1,10,966.00	13,37,186.00				
104	Receivable from Staff A/c (ICSSR)		1,100.00		1,100.00	19,57,868.00	68,858.00	20,26,726.00	
105	Payable to Staff/Nominee of Staff A/c				10,500.00				
106	Receivable from College to Star Scheme A/c	10,500.00			69,008.00				
107	TDS Receivable from I. Tax Department A/c	69,008.00			20,74,209.00				
108	Fees Receivable from Delhi Univ. A/c	12,17,462.00	20,47,265.00	1,19,518.00			15,610.00		15,610.00
109	Payable to Student/Vendor A/c			50,639.00	(954.00)				
110	Receivable from Vendor A/c	49,685.00							
111	Punjab National Bank A/c (Saving)								
	PNB - College A/c	15,97,294.70	7,20,555.00	16,69,027.50	6,48,822.20				
	PNB - Star College Scheme A/c	8,78,196.00	53,158.00		9,31,354.00				
112	IDBI Bank A/c	1,26,196.66	3,818.00		1,30,014.66				
113	State Bank of India A/c	1,66,56,551.27	1,10,90,761.00	85,28,949.72	1,92,18,362.55				
114	Union Bank of India A/c (SERB A/c)	40,071.20	18,86,871.00	6,03,185.36	13,23,756.84				
115	Union Bank of India A/c	96,46,345.95	32,52,03,588.00	33,03,98,739.83	44,51,194.12				
116	Union Bank of India A/c (ICSSR A/c)		6,33,260.00	6,27,091.02	6,168.98				
	Expenses from GIA Salary								
117	Establishment A/c (Teaching)		16,28,70,899.00		16,28,70,899.00				
118	Establishment A/c (Teaching - Adhoc)		6,46,21,149.00		6,46,21,149.00				
119	Establishment A/c (Non-Teaching)		4,78,90,049.00		4,78,90,049.00				
120	Establishment A/c (Non-Teaching)-Contract		90,98,966.00		90,98,966.00				
121	Family Pension A/c		8,61,586.00		8,61,586.00				
122	Pension A/c		45,19,871.00		45,19,871.00				
123	Reimbursement of Tuition Fees A/c		12,96,000.00		12,96,000.00				
124	LTC/HTC Expenses A/c		23,758.00		23,758.00				
125	Leave Encashment for LTC/HTC A/c		8,27,646.00		8,27,646.00				
126	Pensionary Benefits A/c (i.e. Gratuity, Leave		57,32,624.00		57,32,624.00				
127	Encashment and Pension Commutation)								
128	Medical Reimbursement A/c		23,99,365.00		23,99,365.00				
129	Guest Lecture Payment A/c		81,000.00		81,000.00				
	Total	12,38,10,485.99	64,32,66,541.00	41,89,66,527.24	34,81,10,499.75	12,38,10,485.99	10,18,62,138.00	18,95,32,867.87	3,61,39,756.12

Contd.....p/5

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S.NO.	NAME OF ACCOUNT	Debit O. Balance		Deletion	Debit C. Balance	CREDIT O. Balance	Addition	Deletion	Credit C. Balance
	B.F.	12,38,10,485.99	64,32,66,541.00	41,89,66,527.24	34,81,10,499.75	12,38,10,485.99	10,18,62,138.00	18,95,32,867.87	3,61,39,756.12
	Expenses from GIA Other than Salary								
130	Establishment A/c (Non-Teaching) Daily Wagers	-	4,94,247.00		4,94,247.00	-	-	-	-
131	Reimbursement of Newspaper Bill A/c	-	9,000.00		9,000.00	-	-	-	-
132	Library Contingency A/c	-	2,950.00		2,950.00	-	-	-	-
133	Library Newspaper Journal magazine A/c	-	78,668.00		78,668.00	-	-	-	-
134	Garden Expenses A/c	-	1,30,916.40		1,30,916.40	-	-	-	-
135	Stationery A/c	-	1,32,068.00		1,32,068.00	-	-	-	-
136	Printing A/c	-	1,840.00		1,840.00	-	-	-	-
137	Office Contingency A/c	-	6,57,137.70		6,57,137.70	-	-	-	-
138	Postage & Courier A/c	-	9,953.00		9,953.00	-	-	-	-
139	AMC of Computer etc. A/c	-	4,59,020.00		4,59,020.00	-	-	-	-
140	Electricity Expenses A/c	-	45,66,450.00		45,66,450.00	-	-	-	-
141	Water Bill Expenses A/c	-	34,67,897.00		34,67,897.00	-	-	-	-
142	Telephone A/c	-	6,772.00		6,772.00	-	-	-	-
143	Biomedical Science Contingency A/c	-	2,28,645.00		2,28,645.00	-	-	-	-
144	Polymer Sc. Contingency A/c	-	1,83,772.00		1,83,772.00	-	-	-	-
145	Electronics Contingency A/c	-	44,566.00		44,566.00	-	-	-	-
146	Food Technology Contingency A/c	-	2,50,228.00		2,50,228.00	-	-	-	-
147	Instrumentation Contingency A/c	-	1,03,514.00		1,03,514.00	-	-	-	-
148	Computer Contingency A/c	-	1,28,876.90		1,28,876.90	-	-	-	-
149	Microbiology Contingency A/c	-	1,01,040.00		1,01,040.00	-	-	-	-
150	Botany Contingency A/c	-	1,78,861.00		1,78,861.00	-	-	-	-
151	Physics Contingency A/c	-	65,350.00		65,350.00	-	-	-	-
152	Bio-chemistry Contingency A/c	-	42,088.00		42,088.00	-	-	-	-
153	Chemistry Contingency A/c	-	1,79,693.00		1,79,693.00	-	-	-	-
154	Zoology Contingency A/c	-	2,01,281.00		2,01,281.00	-	-	-	-
155	Refreshment A/c	-	24,552.00		24,552.00	-	-	-	-
156	Conveyance A/c	-	50,330.00		50,330.00	-	-	-	-
157	Security Services A/c	-	24,58,925.00		24,58,925.00	-	-	-	-
158	Sanitation Services A/c	-	17,68,174.00		17,68,174.00	-	-	-	-
159	Property Tax A/c	-	15,79,740.00		15,79,740.00	-	-	-	-
160	Legal Charges A/c	-	35,300.00		35,300.00	-	-	-	-
161	TA to staff & others A/c	-	15,575.00		15,575.00	-	-	-	-
162	Sitting charges A/c	-	70,000.00		70,000.00	-	-	-	-
163	Bank charges	-	2,117.22		2,117.22	-	-	-	-
	Total	12,38,10,485.99	66,09,96,088.22	41,89,66,527.24	36,58,40,046.97	12,38,10,485.99	10,18,62,138.00	18,95,32,867.87	3,61,39,756.12

Contd.....p/6



S.NO.	NAME OF ACCOUNT	Debit O. Balance	Addition	Deletion	Debit C. Balance	CREDIT O. Balance	Addition	Deletion	Credit C. Balance
	B.F.	12,38,10,485.99	66,09,96,088.22	41,89,66,527.24	36,58,40,046.97	12,38,10,485.99	10,18,62,138.00	18,95,32,667.87	3,61,39,756.12
164	Audit Fees A/c	-	3,000.00	-	3,000.00	-	-	-	-
165	Interest on TDS A/c	-	1,759.00	-	1,759.00	-	-	-	-
166	Repair & Maintenance of Office Equipment A/c	-	10,290.00	-	10,290.00	-	-	-	-
167	Repair & Maintenance of Scientific Equipment A/c	-	4,29,535.00	-	4,29,535.00	-	-	-	-
168	Repair & Replacement of Bulbs & Tubes Etc. A/c	-	24,987.00	-	24,987.00	-	-	-	-
169	MCD Collection & Transportation Fees A/c	-	14,000.00	-	14,000.00	-	-	-	-
170	Prolean (NSDL) CRA Charges A/c	-	4,097.00	-	4,097.00	-	-	-	-
171	IGL Gas Payment A/c	-	32,450.83	-	32,450.83	-	-	-	-
172	IQAC Expenses	-	96,638.00	-	96,638.00	-	-	-	-
	Expenses from GIA Sports Promotion Facility								
173	Sports Expenses A/c (Rec.)	-	27,620.00	8,136.00	19,484.00	-	-	-	-
	Income								
174	License Fee A/c (From Staff Quarter)	-	-	-	-	-	29,970.00	-	29,970.00
175	Water Charges A/c (From Staff Quarter)	-	-	-	-	-	15,876.00	-	15,876.00
176	Electricity Charges from Staff Qtr A/c	-	-	-	-	-	1,35,715.00	-	1,35,715.00
177	Water & Electricity Charges from Canteen A/c	-	-	-	-	-	47,303.00	-	47,303.00
178	Canteen Rent A/c	-	-	-	-	-	1,10,000.00	-	1,10,000.00
179	Bank Interest A/c (Union Bank of India)	-	-	-	-	-	4,89,362.00	31,312.00	4,58,050.00
180	Bank Interest A/c (IDBI Bank)	-	-	-	-	-	3,882.00	-	3,882.00
181	Bank Interest A/c (State Bank of India)	-	-	-	-	-	6,12,449.00	-	6,12,449.00
182	Bank Interest A/c (Punjab National Bank)	-	-	-	-	-	53,158.00	25,698.00	27,560.00
183	Bank Interest A/c (ICSSR - UBI)	-	-	-	-	-	920.00	572.02	347.98
184	Bank Interest A/c (SERB - UBI)	-	-	-	-	-	8,460.00	28.92	8,431.08
185	Penal Interest A/c	-	-	-	-	-	5,152.00	-	5,152.00
186	RTI A/c	-	-	-	-	-	160.00	-	160.00
187	Misc. Income A/c	-	-	-	-	-	6,663.00	-	6,663.00
188	Retirement Benefits A/c	-	-	-	-	-	2,23,062.00	-	2,23,062.00
189	Fees Collection College A/c (Paytm)	-	-	-	-	-	5,470.00	5,470.00	-
190	Fees Collection College A/c (SBI)	-	-	-	-	-	1,00,64,396.00	1,00,64,396.00	-
191	Fees A/c	-	-	-	-	-	2,04,03,420.00	2,04,03,420.00	-
192	Admission Fee A/c	-	-	-	-	-	65,600.00	-	65,600.00
193	Tuition Fee A/c	-	-	-	-	-	9,78,000.00	-	9,78,000.00
194	Magazine Fee A/c	-	-	-	-	-	1,18,500.00	-	1,18,500.00
195	Library & Reading Room Fee A/c	-	-	-	-	-	7,36,400.00	-	7,36,400.00
196	Identify Card Fee A/c	-	-	-	-	-	1,84,100.00	-	1,84,100.00
	Total	12,38,10,485.99	66,16,40,465.05	41,89,74,663.24	36,64,76,287.80	12,38,10,485.99	13,61,60,146.00	22,00,63,664.81	3,99,06,967.18

Contd.....p/7



S.NO.	NAME OF ACCOUNT	Debit O. Balance	Addition	Deletion	Debit C. Balance	CREDIT O. Balance	Addition	Deletion	Credit C. Balance
	B.F.	12,38,10,485.99	66,16,40,465.05	41,89,74,663.24	36,64,76,287.80	12,38,10,485.99	13,61,60,146.00	22,00,63,664.81	3,99,06,967.18
197	Garden Fee A/c	-	-	-	-	-	3,61,500.00	-	3,61,500.00
198	Water & Electricity Fee A/c	-	-	-	-	-	4,08,550.00	-	4,08,550.00
199	Laboratory Fee A/c	-	-	-	-	-	9,99,500.00	-	9,99,500.00
200	Computer Laboratory Fee A/c	-	-	-	-	-	4,60,000.00	-	4,60,000.00
201	Computer Science Course Fee A/c	-	-	-	-	-	16,80,000.00	-	16,80,000.00
202	Biomedical Science Course Fee A/c	-	-	-	-	-	8,50,000.00	-	8,50,000.00
203	Polymer Science Course Fee A/c	-	-	-	-	-	10,70,000.00	-	10,70,000.00
204	GIA Salary A/c	-	-	-	-	-	30,00,00,000.56	-	30,00,00,000.56
205	GIA Other than Salary A/c	-	-	-	-	-	2,04,30,290.12	-	2,04,30,290.12
206	GIA Sports Promotion A/c	-	-	-	-	-	3,09,479.94	-	3,09,479.94
	Total	12,38,10,485.99	66,16,40,465.05	41,89,74,663.24	36,64,76,287.80	12,38,10,485.99	46,27,29,466.62	22,00,63,664.81	36,64,76,287.80

Assistant

S. O. (Accounts)

Bursar

Principal



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

1-Apr-22 to 31-Mar-23

BCAS Students Fund A/c		BCAS Students Fund A/c	BCAS Students Fund A/c		BCAS Students Fund A/c
as at 31-Mar-22	Liabilities	as at 31-Mar-23	as at 31-Mar-22	Assets	as at 31-Mar-23
4,76,46,328.50	<u>Capital Account</u> (As per Annexure 1 Attached)	5,08,55,446.58	23,44,485.33	<u>Fixed Assets</u> FIXED ASSETS (STUDENTS FUND) (As per Annexure 3 Attached)	39,43,616.33
92,18,774.00	<u>Current Liabilities</u> (As per Annexure 2 Attached)	1,04,63,852.00	5,45,20,617.17	<u>Current Assets, Loans & Advances</u> (As per Annexure 4 Attached)	6,27,39,978.25
	<u>Income & Expenditure (Net Profit)</u>				
-	<u>Current Period</u>	53,64,296.00			
5,68,65,102.50	Total	6,66,83,594.58	5,68,65,102.50	Total	6,66,83,594.58

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: 11/8/23



UDIN-23540677B6XQKB81B

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.
Income & Expenditure (Students Fund)
1-Apr-22 to 31-Mar-23

BCAS Students Fund A/c	Particulars	BCAS Students Fund A/c	BCAS Students Fund A/c	Particulars	BCAS Students Fund A/c
1-Apr-21 to 31-Mar-22		1-Apr-22 to 31-Mar-23	1-Apr-21 to 31-Mar-22		1-Apr-22 to 31-Mar-23
	Direct Expenses (Annexure 7 Attached)	17.00	20,37,682.00 5,25,181.00 (Annexure 5 Attached) (Annexure 6 Attached)	Direct Incomes (Annexure 5 Attached) (Annexure 6 Attached)	38,25,652.00 5,07,616.00
25,63,063.00	Gross Income c/o	43,33,251.00	25,63,063.00	Gross Profit b/f	43,33,268.00
25,63,063.00		43,33,268.00	25,63,063.00		43,33,251.00
90,004.00	Indirect Expenses (Annexure 7 Attached)	2,35,740.00	12,25,985.00	Indirect Incomes INTEREST A/C (S.F.)	12,66,785.00
36,99,044.00	Net Income	53,64,296.00			
37,89,048.00	Total	56,00,036.00	37,89,048.00	Total	56,00,036.00

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

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

S. O. (Accounts)

BUKSAR

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: 11/9/23



UDIN - 23540677 BGR QKBB8113

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.
Receipts and Payments (Students Fund)

1-Apr-22 to 31-Mar-23

Receipts		BCAS STUDENTS FUND A/C		Payments		BCAS STUDENTS FUND A/C	
		1-Apr-22 to 31-Mar-23				1-Apr-22 to 31-Mar-23	
Opening Balance				Capital Account			
Bank Accounts				EARMARKED FUND A/C - CLUB A/C (S. F.)		97,418.00	
Capital Account		4,45,83,970.13	4,45,83,970.13	EARMARKED FUND A/C (S.F.)		3,36,620.00	
EARMARKED FUND A/C - CLUB A/C (S. F.)				EARMARKED FUND A/C - SOCIETY HEAD (S. F.)		1,63,477.00	
EARMARKED FUND A/C (S.F.)		20,000.00		Current Liabilities			5,97,515.00
EARMARKED FUND A/C - SOCIETY HEAD (S. F.)		2,26,700.00		REFUNDABLE COLLEGE SECURITY A/C (S.F.)		22,500.00	
Current Liabilities		1,15,600.00	3,62,300.00	REFUNDABLE COLLEGE SECURITY FEE A/C (2022-23)		4,965.00	
PAYABLE TO STUDENT / VENDOR A/C (S. F.)				REFUNDABLE COLLEGE SECURITY FEE A/C (2018-19)		80,000.00	
REFUNDABLE COLLEGE SECURITY FEE A/C (2018-19)		25,000.00		REFUNDABLE COLLEGE SECURITY FEE A/C (2019-20)		7,27,500.00	
REFUNDABLE LIBRARY SECURITY FEE A/C (2018-19)		5,000.00		REFUNDABLE COLLEGE SECURITY FEE A/C (2020-21)		7,500.00	
SUNDRY A/C (STUDENTS FUND)		5,000.00		REFUNDABLE COLLEGE SECURITY FEE A/C (2021-22)		40,000.00	
Current Assets		35,971.00	70,971.00	REFUNDABLE LIBRARY SECURITY FEE A/C (2018-19)		80,000.00	
RECEIVABLE FROM VENDOR A/C (S.F.)				REFUNDABLE LIBRARY SECURITY FEE A/C (2019-20)		7,27,500.00	
Direct Incomes		682.00	682.00	REFUNDABLE LIBRARY SECURITY FEE A/C (2020-21)		7,500.00	
CONSULTANCY SERVICES A/C (S.F.)				REFUNDABLE LIBRARY SECURITY FEE A/C (2021-22)		40,000.00	
IGNOU A/C (S. F.)		31,500.00		REFUNDABLE LIBRARY SECURITY FEE A/C (2022-23)		5,000.00	
ACADEMIC RECEIPTS A/C (S. F.)		7,15,702.00	7,50,202.00	SUNDRY A/C (STUDENTS FUND)		22,500.00	
Indirect Incomes		3,000.00		UNIV. SEXUAL HARASSMENT A/C (S.F.)		600.00	
INTEREST A/C (S.F.)				WORLD UNIVERSITY SERVICES FEE A/C (S.F.)		2,596.00	
		12,66,785.00	12,66,785.00	Duties & Taxes		3,696.00	
				Sundry Creditors		17,981.00	
				Fixed Assets		20,68,388.92	
				FIXED ASSETS (STUDENTS FUND)		3,56,884.00	
				Current Assets			3,56,884.00
				IKS RESEARCH PROJECT A/C (PROF. ERAM S RAO)		34,637.00	
				RECEIVABLE FROM VENDOR A/C (S.F.)		4,490.00	
				Deposits (Asset)		2,00,000.00	
Total C. F.		4,70,34,910.13	4,70,34,910.13	Total C. F.			50,51,752.92

Contd....p/2



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Receipts and Payments (Students Fund)

1-Apr-22 to 31-Mar-23

BCAS STUDENTS FUND A/C		BCAS STUDENTS FUND A/C	
Receipts	1-Apr-22 to 31-Mar-23	Payments	1-Apr-22 to 31-Mar-23
Total B. F.	4,70,34,910.13	Total B. F.	50,51,752.92
		Direct Incomes	
		IGNOU A/C (S. F.)	24,780.00
		ACADEMIC RECEIPTS A/C (S. F.)	1,91,265.00
		OTHER EXPENSES (S. F. A/C)	2,16,045.00
		EQUAL OPPORTUNITY CELL A/C (S.F.)	13,648.00
		GENDER SENSITISATION A/C (S.F.)	1,000.00
		NAAC A/C (S.F.)	1,94,577.00
		STC ON VEDIC MATHEMATICS A/C (S.F.)	8,000.00
		STC ON YOUTH & CLIMATE CHANGE A/C (S.F.)	13,774.00
		WORKSHOP/SEMINAR A/C (S.F.)	1,835.00
		Closing Balance	2,32,834.00
		Bank Accounts	
Total	4,70,34,910.13	Total	4,15,34,278.21
			4,70,34,910.13

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: 1/9/23



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

Capital Account Details - Students Fund (2022-23)

ANNEXURE-1

S. No.	Head of Account	Opening Balance	Addition During the year	Total	Recurring Expenditure	Non-Recurring Expenditure	Closing Balance
	Earmarked (Club A/c)						
1	Astronomy club	82,594.00	-	82,594.00	3,090.00	-	79,504.00
2	Music & Dance club	3,12,125.00	-	3,12,125.00	6,600.00	-	3,05,525.00
3	Debate club	1,41,234.00	-	1,41,234.00	3,000.00	-	1,38,234.00
4	Dramatics & Fine Arts Club	2,81,063.00	-	2,81,063.00	57,403.00	-	2,23,660.00
5	Eco club	2,03,176.00	20,000.00	2,23,176.00	34,591.00	-	1,88,585.00
6	Photography club	1,23,983.00	-	1,23,983.00	1,000.00	-	1,22,983.00
7	Yoga club	1,69,422.00	-	1,69,422.00	6,362.00	-	1,63,060.00
8	Literacy Club	1,12,668.00	-	1,12,668.00	-	-	1,12,668.00
9	Film club	1,70,410.00	-	1,70,410.00	2,800.00	-	1,67,610.00
	Total (A)	15,96,675.00	20,000.00	16,16,675.00	1,14,846.00	-	15,01,829.00
	Earmarked (Fees Head)						
1	Student Aid Fund	12,06,478.00	1,30,100.00	13,36,578.00	22,805.00	-	13,13,773.00
2	Development Fund	38,29,210.48	13,01,000.00	51,30,210.48	4,67,790.00	-	46,62,420.48
3	Alumni Fund	10,77,772.00	1,30,100.00	12,07,872.00	-	-	12,07,872.00
4	Medical Fee/First Aid Fund Fee	3,72,500.00	65,050.00	4,37,550.00	-	-	4,37,550.00
5	General Amenities Fund Fee	1,86,250.00	43,675.00	2,29,925.00	-	-	2,29,925.00
6	Professional Development Fund Fee	62,430.00	30,850.00	93,280.00	-	-	93,280.00
7	Swachta Fund Fee A/c	3,40,787.00	65,050.00	4,05,837.00	26,052.00	-	3,79,785.00
8	N.S.S. Fee	28,256.66	1,95,150.00	67,836.66	62,670.00	-	5,166.66
9	BCAS Students Association Fee	6,22,361.00	19,75,190.00	8,17,511.00	-	-	8,17,511.00
10	Lapse Caution Money Fund A/c	57,370.00	13,200.00	70,570.00	-	-	70,570.00
11	Overhead Charges A/c	1,600.00	-	1,600.00	-	-	1,600.00
12	Deduction from Sponsorship Money A/c	4,38,690.00	-	4,38,690.00	-	-	4,38,690.00
13	Security Fees A/c	25,450.00	2,00,000.00	2,25,450.00	-	-	2,25,450.00
14	Prize Money Fund A/c	82,49,155.14	41,88,945.00	1,24,38,100.14	10,18,007.00	-	1,14,20,093.14
	Total (B)	82,49,155.14	41,88,945.00	1,24,38,100.14	10,18,007.00	-	1,14,20,093.14
	Total B.F. (a+b)	98,45,830.14	42,08,945.00	1,40,54,775.14	11,32,853.00	-	1,29,21,922.14

Contd.....P/2



(45)

S. No.	Head of Account	Opening Balance	Addition During the year	Total	Recurring Expenditure	Non-Recurring Expenditure	Closing Balance
	Total C.F. (a+b)	98,45,830.14	42,08,945.00	1,40,54,775.14	11,32,853.00	-	1,29,21,922.14
	Earmarked (Society A/c)						
1	Electronic society	1,21,062.00	38,100.00	1,59,182.00	21,677.00	0.00	1,37,505.00
2	Instrumentation society	1,46,251.00	25,200.00	1,71,451.00	21,621.00	0.00	1,49,830.00
3	Food Technology Society	1,15,870.00	36,400.00	1,52,270.00	44,179.00	0.00	1,08,091.00
4	Computer Science society	1,05,071.00	68,000.00	1,73,071.00	47,541.92	0.00	1,25,429.08
5	Polymer Sc Society	57,596.00	51,600.00	1,09,196.00	21,736.00	0.00	87,460.00
6	BMS Society	1,34,555.00	36,500.00	1,71,055.00	22,608.00	0.00	1,48,447.00
7	Physics society	70,274.00	39,900.00	1,10,174.00	35,620.00	0.00	74,554.00
8	Microbiology society	71,631.00	30,000.00	1,01,631.00	33,817.00	0.00	67,814.00
9	Chemistry society	37,739.00	43,000.00	80,739.00	24,018.00	0.00	56,721.00
10	Zoology society	50,316.00	30,800.00	81,116.00	40,298.00	0.00	40,818.00
11	Botany society	95,865.00	20,900.00	1,16,765.00	14,963.00	0.00	1,01,802.00
	Total(C)	10,06,250.00	4,20,400.00	14,26,650.00	3,28,178.92	-	10,98,471.08
1	Capital Fund A/c	22,75,240.00	-	22,75,240.00	-	15,355.00	22,90,595.00
2	Corpus Fund A/c	22,75,240.00	-	22,75,240.00	-	15,355.00	22,90,595.00
	Total (E)	3,45,44,458.36	-	3,45,44,458.36	-	0.00	3,45,44,458.36
	Grand Total (a+b+c+d+e)	4,76,71,778.50	46,29,345.00	5,23,01,123.50	14,61,031.92	15,355.00	5,08,55,446.58

Assistant

S. O. (Accounts)

Bursar

Principal



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

ANNEXURE-2

S. No.	Head of Account	Opening Balance	Addition During the year	Total	Recurring Expenditure	Non-Recurring Expenditure	Closing Balance
1	Duties & Taxes						
	a) TDS 94C	-	8,520.00	8,520.00	5,412.00	-	3,108.00
	b) TDS 94J	-	3,750.00	3,750.00	3,150.00	-	600.00
	c) GST TDS (R. S. Enterprises)	-	11,986.00	11,986.00	-	-	11,986.00
	Total	-	24,256.00	24,256.00	8,562.00	-	15,694.00
2	Deepika Wanganoo Memorial Interest A/c (S.F.)	5,557.00	1,726.00	7,283.00	-	-	7,283.00
3	PAYABLE TO STUDENT / VENDOR A/C (S.F.)	39,616.00	25,000.00	64,616.00	-	-	64,616.00
4	REFUNDABLE COLLEGE SECURITY FEE (2022-23)	-	17,84,000.00	17,84,000.00	5,000.00	-	17,79,000.00
5	REFUNDABLE COLLEGE SECURITY FEE A/C (2018-19)	2,07,500.00	5,000.00	2,12,500.00	80,000.00	-	1,32,500.00
6	REFUNDABLE COLLEGE SECURITY FEE A/C (2019-20)	10,97,500.00	-	10,97,500.00	7,27,500.00	-	3,70,000.00
7	REFUNDABLE COLLEGE SECURITY FEE A/C (2020-21)	10,95,000.00	-	10,95,000.00	7,500.00	-	10,87,500.00
8	REFUNDABLE COLLEGE SECURITY FEE A/C (2021-22)	13,70,000.00	-	13,70,000.00	40,000.00	-	13,30,000.00
9	REFUNDABLE LIBRARY SECURITY FEE A/C (2018-19)	2,07,500.00	5,000.00	2,12,500.00	80,000.00	-	1,32,500.00
10	REFUNDABLE LIBRARY SECURITY FEE A/C (2019-20)	10,97,500.00	-	10,97,500.00	7,27,500.00	-	3,70,000.00
11	REFUNDABLE LIBRARY SECURITY FEE A/C (2020-21)	10,95,000.00	-	10,95,000.00	7,500.00	-	10,87,500.00
12	REFUNDABLE LIBRARY SECURITY FEE A/C (2021-22)	13,70,000.00	-	13,70,000.00	40,000.00	-	13,30,000.00
13	REFUNDABLE LIBRARY SECURITY FEE A/C (2022-23)	26,76,000.00	-	26,76,000.00	5,000.00	-	26,71,000.00
14	SH. SHYAM LAL & SMT. ANAR DEVI MEMORIA INTEREST A/C	-	8,859.00	8,859.00	-	-	8,859.00
15	Sourabh Grover Memorial Interest A/c (S.F.)	17,451.00	2,110.00	19,561.00	-	-	19,561.00
16	SUNDARY A/C (STUDENTS FUND)	9,200.00	35,971.00	45,171.00	600.00	-	44,571.00
17	UNIV. SEXUAL HARASSMENT A/C (S.F.)	-	13,040.00	13,040.00	2,596.00	-	10,444.00
18	WORLD UNIVERSITY SERVICES FEE A/C (S.F.)	-	6,520.00	6,520.00	3,696.00	-	2,824.00
	Grand Total	1,02,87,824.00	19,11,482.00	1,21,99,306.00	17,35,454.00	-	1,04,63,852.00

Assistant

S. O. (Accounts)

Bursar

Principal



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)

SECTOR-2, DWARKA, NEW DELHI-110075

Fixed Assets Details - Students Fund (2022-23)

ANNEXURE-3

Created out of Students Fund

Schedule 6 – 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
A. Fixed Assets	1	2	3	4	5	6	7	8	(4 - 6)	
1. Office & Scientific Equipments	22,75,240.00	14,84,173.00		37,59,413.00					37,59,413.00	22,75,240.00
2. Library Books (Donated and purchased)	-	1,14,958.00		1,14,958.00					1,14,958.00	-
Total of A.	22,75,240.00	15,99,131.00	-	38,74,371.00	-	-	-	-	38,74,371.00	22,75,240.00
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	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)	23,44,485.33	15,99,131.00	-	39,43,616.33	-	-	-	-	39,43,616.33	23,44,485.33

Assistant

S. O. (Accounts)

Bursar

Principal



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

ANNEXURE-4

S. No.	Head of Account	Opening Balance	Paid During the year	Total	Receive During the year	Closing Balance
1	Deposits (Asset)	68,408.00	2,00,000.00	2,68,408.00	-	2,68,408.00
2	Loans & Advances (Asset)	14,375.04	-	14,375.04	-	14,375.04
3	Bank Accounts					
	Union Bank of India (S. F.)					
4	COLLEGE MAIN A/C (S. F.)	4,45,83,970.13	24,50,940.00	4,70,34,910.13	55,00,631.92	4,15,34,278.21
5	IKS RESEARCH PROJECT A/C (PROF. ERAM S RAO)	93,68,049.00	1,09,87,151.00	2,03,55,200.00	-	2,03,55,200.00
6	INTEREST ACCRUED A/C (S. F.)	-	65,399.00	65,399.00	-	65,399.00
7	RECEIVABLE FROM VENDOR A/C (S. F.)	-	12,695.00	12,695.00	-	12,695.00
8	SECURITY FOR IGL CONNECTION A/C (S. F.)	9,382.00	4,490.00	13,872.00	682.00	13,190.00
		4,76,433.00	-	4,76,433.00	-	4,76,433.00
	Grand Total	5,45,20,617.17	1,37,20,675.00	6,82,41,292.17	55,01,313.92	6,27,39,978.25

Assistant

S. O. (Accounts)


Bursar

Principal




Annexure 5 : Academic Receipts	
	Amount (Rs)
	Current year
Fees Recd. from Students	
Function, Cultural Activity etc. Fee A/c	11,43,401.00
Games & Sports Fee A/c	6,10,731.00
Training & Placement Cell Fee A/c	1,94,247.00
Club Fees A/c	3,90,300.00
Picnic/Excursion & Educational Trip Fee A/c	3,16,196.00
Establishment/Maintenance Fee A/c	1,05,273.00
IT Maintenance Fee A/c	2,55,952.00
IT Development Fee A/c	1,33,800.00
Women Development Cell Fee A/c	13,579.00
Student Advisory Fee A/c	1,30,100.00
Carrer Counseling Fee A/c	63,998.00
Student Social Activity Fee A/c	34,125.00
College Publication Fee A/c	87,350.00
Practical Facilitation Fees A/c	56,600.00
Foreign Student Fee A/c	2,90,000.00
Total	38,25,652.00


Assistant


S. O. (Accounts)


Bursar


Principal




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

Annexure 6 : Other Income	Amount (Rs.)
	Current Year
Misc. Library Development Fund A/c	12,496.00
IGNOU A/c	4,46,220.00
Transcription Fees A/c	17,400.00
Consultancy Services A/c	31,500.00
TOTAL	5,07,616.00


Assistant


S. O. (Accounts)


Bursar


Principal



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

Annexure 7	
Contingency and Other Expenses	Current Year
	Amount (Rs.)
Equal Opportunity Cell A/c	13,648.00
Gender Sansitisation A/c	4,302.00
NAAC A/c	1,97,181.00
Short Term Course on Youth & Climate Change A/c	13,774.00
Short Term Course on Vedic Mathematics A/c	3,000.00
Workshop/Seminar A/c	3,835.00
Interest on TDS A/c	17.00
Total	2,35,757.00


Assistant


S. O. (Accounts)


Bursar


Principal



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

CAUTION DEPOSIT ACCOUNT

Statement No. 1

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH,2023

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<u>Balance as on 1st April,2022</u>	95,60,190.00	<u>Security Refund during the year 2022-23</u>	
<u>Security Collect during the Year (2022-23)</u>		Security Fees A/c (Lapsed)	4,38,690.00
Refundable College Security A/c	17,84,000.00	Refundable College Security A/c	7,90,750.00
Refundable Library Security A/c	26,76,000.00	Refundable Library Security A/c	7,90,750.00
		Refundable College Security A/c (2018-19)	75,000.00
		Refundable Library Security A/c (2018-19)	75,000.00
		Refundable College Security A/c (2019-20)	7,27,500.00
		Refundable Library Security A/c (2019-20)	7,27,500.00
		Refundable College Security A/c (2020-21)	7,500.00
		Refundable Library Security A/c (2020-21)	7,500.00
		Refundable College Security A/c (2021-22)	40,000.00
		Refundable Library Security A/c (2021-22)	40,000.00
		Refundable College Security A/c (2022-23)	5,000.00
		Refundable Library Security A/c (2022-23)	5,000.00
		Transferred to Unclaimed Caution Deposit A/c	
		Total Refund	37,30,190.00
		Balance as on 31 st March,2023	1,02,90,000.00
Total	1,40,20,190.00	Total	1,40,20,190.00

UNCLAIM CAUTION DEPOSIT ACCOUNT

Statement No. 2

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH,2023

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
Balance as on 1st April,2022	0.00	Spent during the year 2022-23	0.00
Transferred from Caution Deposit Account	19,75,190.00	Balance as 31st March,2023	19,75,190.00
Total	19,75,190.00	Total	19,75,190.00


Assistant


S. O. (Accounts)


Bursar


Principal



Receipt & Payment Account of N.S.S. Account for the year 2022-23

Previous Yr. 2021-22	Receipts	Current Yr. 2022-23	Previous Yr. 2021-22	Payments	Current Yr. 2022-23
28,866.66	Union Bank of India (Opening Balance)	28,256.66	590.00	Audit Fees	500.00
16,040.00	Fees recd. from students	26,020.00	16,060.00	University Fees	36,960.00
			-	Refund to NSS Centre	380.00
			0.00	Other NSS Activities	5,750.00
	Reimbursement from Delhi University (NSS Centre)	13,500.00	0.00	Honorarium Paid	19,080.00
			28,256.66	Union Bank of India (closing balance)	5,106.66
44,906.66	Total	67,776.66	44,906.66	Total	67,776.66

Balance Sheet of N.S.S. Account as on 31ST March 2023

Previous Yr. 2021-22	Liabilities	Current Yr. 2022-23	Previous Yr. 2021-22	Assets	Current Yr. 2022-23
28,256.66	N.S.S. A/c (unspent Balance)	5,106.66	28,256.66	Union Bank of India	5,106.66
28,256.66	Total	5,106.66	28,256.66	Total	5,106.66

Income & Expenditure Account of N.S.S. Account for the year 2022-23

Previous Yr. 2021-22	Expenditure	Current Yr. 2022-23	Previous Yr. 2021-22	Income	Current Yr. 2022-23
590.00	Audit Fees	500.00	16,040.00	Fees recd. from students	26,020.00
16,060.00	University Fees	36,960.00	-	Reimbursement from Delhi University (NSS Centre)	13,500.00
0.00	Other NSS Activities	5,750.00			
0.00	Honorarium Paid	19,080.00			
0.00	Refund to NSS Centre	380.00			
28,256.66	Unspent Balance for the year (2022-23)	5,106.66	28,866.66	Unspent Balance for the year (2021-22)	28,256.66
44,906.66		67,776.66	44,906.66		67,776.66

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: 11/9/23



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BANK RECONCILIATION STATEMENT OF BCAS STUDENT'S FUND A/C NO. 113210011001610
(UNION BANK OF INDIA) FOR THE PERIOD ENDING , MARCH-2023.

Add: Cheque issued but not cleared upto 31-03-2023.

S. No.	Ch. No.	Date	Name	Amount
1	053868	13-01-2023	Gajender Solanki	9900.00
2	053862	06-01-2023	Jyoti	5000.00
3	053875	02-02-2023	Inderjit Satyam	5000.00
4	053890	15-03-2023	Gyan Prakash	5000.00
5	053893	16-03-2023	Gauri Gangwar	500.00
6	052866	27-03-2023	Deepali Caterers Servicess	6066.00
7	052866	27-03-2023	Deepali Caterers Servicess	2475.00
			Total	33941.00

Balance as per ledger 41534278.21
Add: Cheques issued but not cleared **33941.00**

Balance as per bank statement as on 31-03-2023 **41568219.21**


Assistant


S. O. (Accounts)


Bursar


Principal



Trial Balance of Students Fund Account for the year 2022-23.

S.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	-	-	-	-	-	13,04,000.00	1,60,599.00	11,43,401.00
2	Games & Sports Fee A/c	-	-	-	-	-	6,50,500.00	39,769.00	6,10,731.00
3	Security Fees A/c	-	-	-	-	4,38,690.00	-	4,38,690.00	-
4	Refundable College Security A/c	-	-	-	-	7,90,750.00	-	7,90,750.00	-
5	Refundable Library Security A/c	-	-	-	-	7,90,750.00	-	7,90,750.00	-
6	Refundable College Security A/c (2018-19)	-	-	-	-	2,07,500.00	5,000.00	80,000.00	1,32,500.00
7	Refundable Library Security A/c (2018-19)	-	-	-	-	2,07,500.00	5,000.00	80,000.00	1,32,500.00
8	Refundable College Security A/c (2019-20)	-	-	-	-	10,97,500.00	-	7,27,500.00	3,70,000.00
9	Refundable Library Security A/c (2019-20)	-	-	-	-	10,97,500.00	-	7,27,500.00	3,70,000.00
10	Refundable College Security A/c (2020-21)	-	-	-	-	10,95,000.00	-	7,500.00	10,87,500.00
11	Refundable Library Security A/c (2020-21)	-	-	-	-	10,95,000.00	-	7,500.00	10,87,500.00
12	Refundable College Security A/c (2021-22)	-	-	-	-	13,70,000.00	-	40,000.00	13,30,000.00
13	Refundable Library Security A/c (2021-22)	-	-	-	-	13,70,000.00	-	40,000.00	13,30,000.00
14	Refundable College Security A/c (2022-23)	-	-	-	-	-	17,84,000.00	5,000.00	17,79,000.00
15	Refundable Library Security A/c (2022-23)	-	-	-	-	-	26,76,000.00	5,000.00	26,71,000.00
16	Development Fund fee A/c	-	-	-	-	38,29,210.48	13,01,000.00	12,38,140.00	38,92,070.48
17	Foreign Student Fee A/c	-	-	-	-	-	2,90,000.00	-	2,90,000.00
18	NSS Fee A/c	-	-	-	-	28,256.66	39,580.00	62,670.00	5,166.66
19	Training & Placement Cell Fees a/c	-	-	-	-	-	1,95,150.00	903.00	1,94,247.00
20	Student aid fund Fee A/c	-	-	-	-	12,06,478.00	1,30,100.00	22,805.00	13,13,773.00
21	Univ Special fee A/c	-	-	-	-	-	13,040.00	2,596.00	10,444.00
22	World univ service fee A/c	-	-	-	-	-	6,520.00	3,696.00	2,824.00
23	Picnic/Excursion & Educational Trip Fee A/c	-	-	-	-	-	3,92,150.00	75,954.00	3,16,196.00
24	Establishment/Maintenance Fee A/c	-	-	-	-	-	1,30,100.00	24,827.00	1,05,273.00
25	IT Development Fees A/c	-	-	-	-	-	1,33,800.00	-	1,33,800.00
26	IT Maintenance Fees A/c	-	-	-	-	-	2,60,200.00	4,248.00	2,55,952.00
27	Medical Fee/First Aid Fund Fee A/c	-	-	-	-	3,72,500.00	65,050.00	-	4,37,550.00
28	General Amenities Fund Fee A/c	-	-	-	-	1,86,250.00	43,675.00	-	2,29,925.00
29	Professional Development Fund Fee A/c	-	-	-	-	62,430.00	30,850.00	-	93,280.00
30	Woman Development cell Fee A/c	-	-	-	-	-	30,850.00	17,271.00	13,579.00
31	Career Counselling Fee A/c	-	-	-	-	-	65,050.00	1,052.00	63,998.00
32	Student Advisory Fee A/c	-	-	-	-	-	1,30,100.00	-	1,30,100.00
33	Swachta Fund Fee A/c	-	-	-	-	3,40,787.00	65,050.00	26,052.00	3,79,785.00
	Total C. F.	-	-	-	-	1,55,86,102.14	97,46,765.00	54,20,772.00	1,99,12,095.14

Cont.....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.	-	-	-	-	1,55,86,102.14	97,46,765.00	54,20,772.00	1,99,12,095.14
34	Student Social Activity Fee A/c	-	-	-	-	-	35,125.00	1,000.00	34,125.00
35	BCAS Students Association Fee A/c	-	-	-	-	6,22,361.00	1,95,150.00	-	8,17,511.00
36	Alumni fund Fee A/c	-	-	-	-	10,77,772.00	1,30,100.00	-	12,07,872.00
37	Practical Facilitation Fees A/c	-	-	-	-	-	89,200.00	32,600.00	56,600.00
38	College Publication Fees A/c	-	-	-	-	-	87,350.00	-	87,350.00
39	Club fees A/c	-	-	-	-	-	3,90,300.00	-	3,90,300.00
40	Departmental Society fee A/c	-	-	-	-	-	3,04,400.00	3,04,400.00	-
	Society Heads								
41	Electronics Society	-	-	-	-	1,21,082.00	38,100.00	21,677.00	1,37,505.00
42	Instrumentation Society	-	-	-	-	1,46,251.00	25,200.00	21,621.00	1,49,830.00
43	Food Technology Society	-	-	-	-	1,15,870.00	36,400.00	44,179.00	1,08,091.00
44	Computer Science Society	-	-	-	-	1,05,071.00	68,000.00	47,641.92	1,25,429.08
45	Polymer Sc Society	-	-	-	-	57,596.00	51,600.00	21,736.00	87,460.00
46	BMS Society	-	-	-	-	1,34,555.00	36,500.00	22,608.00	1,48,447.00
47	Physics Society	-	-	-	-	70,274.00	39,900.00	35,620.00	74,554.00
48	Microbiology Society	-	-	-	-	71,631.00	30,000.00	33,817.00	67,814.00
49	Chemistry Society	-	-	-	-	37,739.00	43,000.00	24,018.00	56,721.00
50	Zoology Society A/c	-	-	-	-	50,316.00	30,800.00	40,298.00	40,818.00
51	Botany Society A/c	-	-	-	-	95,865.00	20,900.00	14,963.00	1,01,802.00
	Club A/c								
52	Astronomy club	-	-	-	-	82,594.00	-	3,090.00	79,504.00
53	Music & Dance club	-	-	-	-	3,12,125.00	-	6,800.00	3,05,525.00
54	Debate club	-	-	-	-	1,41,234.00	-	3,000.00	1,38,234.00
55	Dramatics & Fine Arts Club	-	-	-	-	2,81,063.00	-	57,403.00	2,23,660.00
56	Eco club	-	-	-	-	2,03,176.00	20,000.00	34,591.00	1,88,585.00
57	Film club	-	-	-	-	1,70,410.00	-	2,800.00	1,67,610.00
58	Mountaineering & tracking club	-	-	-	-	-	-	-	-
59	Photography club	-	-	-	-	1,23,983.00	-	1,000.00	1,22,983.00
60	Yoga club	-	-	-	-	1,69,422.00	-	6,362.00	1,63,060.00
61	Literary Club	-	-	-	-	1,12,668.00	-	-	1,12,668.00
	Advance A/c								
62	Advance Paid through Card A/c	14,375.04	-	-	14,375.04	-	-	-	-
	Total C. F.	14,375.04	-	-	14,375.04	1,98,89,160.14	1,14,18,790.00	62,01,796.92	2,51,06,153.22

Cont.....P3



S.NO.	NAME OF ACCOUNT	Debit O. Balance	Addition	Deletion	Debit C. Balance	CREDIT O. Balance	Addition	Deletion	Credit C. Balance
	Total B. F.	14,375.04			14,375.04	1,98,89,160.14	1,14,18,790.00	62,01,796.92	2,51,06,153.22
	Other Heads								
63	Transcription fee	-			-	-	17,400.00		17,400.00
64	Memorial Fund A/c (Deepika Wangaroo & Sourabh Grover)	68,408.00	2,00,000.00		2,68,408.00	-			-
65	Interest A/c	-			-	-	12,66,785.00		12,66,785.00
66	Capital fund A/c	-			-	22,75,240.00	15,355.00		22,90,595.00
67	Fixed Assets (Office, Library Books & Scientific Equipment) A/c	22,75,240.00			22,75,240.00	-			-
68	Payable to Students/Vendors A/c	-			-	39,616.00	25,000.00		64,616.00
69	Receivable from Vendors A/c	9,382.00	4,490.00	682.00	13,190.00	-			-
70	Other Fixed Assets	69,245.33			69,245.33	-			-
71	Misc. Library Development FundA/c	-			-	-	12,496.00		12,496.00
72	College Main A/c	93,68,049.00	1,09,87,151.00		2,03,55,200.00	-	31,500.00		31,500.00
73	Consultant Services A/c	-			-	-			-
74	Equal Opportunity Cell A/c	-	13,648.00		13,648.00	-			-
75	Gender Sensitisation A/c	-	4,302.00		4,302.00	-			-
76	IKS Research Project A/c (Prof. Eram S. Rao)	-	65,399.00		65,399.00	-			-
77	Interest Accrued A/c	-	12,695.00		12,695.00	-			-
78	Interest on TDS A/c	-	17.00		17.00	-			-
79	Lapse Caution Money A/c	-			-	-	19,75,190.00		19,75,190.00
80	Library Books A/c	-	99,603.00		99,603.00	-			-
81	Library Books A/c (Donated)	-	15,355.00		15,355.00	-			-
82	Photocopier Machine (Canon) A/c	-	1,58,131.00		1,58,131.00	-			-
83	Steel Almirah	-	5,55,692.00		5,55,692.00	-			-
84	Short Term Course on Vedic Mathematics A/c	-	8,000.00	5,000.00	3,000.00	-			-
85	Short Term Course on Youth & Climate Change A/c	-	13,774.00		13,774.00	-			-
86	NAAC A/c	-			-	-			-
87	Deduction from Sponsorship Money A/c	-	1,97,181.00		1,97,181.00	-			-
88	Overhead Charges A/c	-			-	1,600.00			1,600.00
89	Workshop/Seminar A/c	-	3,835.00		3,835.00	57,370.00	13,200.00		70,570.00
90	Sundry A/c	-			-	9,200.00	35,971.00	600.00	44,571.00
91	IGNOU A/c	-			-	-	7,15,702.00	2,69,482.00	4,46,220.00
	TOTAL	1,18,04,699.37	1,23,39,273.00	5,662.00	2,41,38,290.37	2,22,72,166.14	1,55,27,389.00	64,71,878.92	3,13,27,696.22

Cont.....P/4



S.NO.	NAME OF ACCOUNT	Debit O. Balance	Addition	Deletion	Debit C. Balance	CREDIT O. Balance	Addition	Deletion	Credit C. Balance
	Total B. F.	1,16,04,699.37	1,23,39,273.00	5,682.00	2,41,38,290.37	2,22,72,186.14	1,55,27,389.00	64,71,878.92	3,13,27,696.22
92	Deepika Wanganoo Memorial Interest A/c	-			-	5,557.00	1,726.00		7,283.00
93	Sourabh Grover Memorial Interest A/c	-			-	17,451.00	2,110.00		19,561.00
94	Shyam Lal & Anar Devi Memorial Interest A/c	-			-	-	8,859.00		8,859.00
95	Donation A/c	-			-	25,450.00	2,00,000.00		2,25,450.00
96	Income Tax A/c (94C)	-			-	-	8,520.00	5,412.00	3,108.00
97	Income Tax A/c (94J)	-			-	-	3,750.00	3,150.00	600.00
98	GST TDS A/c (R. S. Enterprises)	-			-	-	11,986.00		11,986.00
99	Security for IGL Connection A/c	4,76,433.00			4,76,433.00	-			-
100	Corpus Fund A/c	-			-	3,45,44,458.36			3,45,44,458.36
101	Union Bank of India A/c	4,45,83,970.13	24,50,940.00	55,00,631.92	4,15,34,278.21				
	TOTAL	5,68,65,102.50	1,47,90,273.00	55,06,313.92	6,61,49,001.58	5,68,65,102.50	1,57,64,340.00	64,80,440.92	6,61,49,001.58

Assistant

S. O. (Accounts)

Bursar

Principal



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWMARKA, NEW DELHI-110075.
Balance Sheet (Provident Fund & New Pension Scheme)

1-Apr-22 to 31-Mar-23

BCAS PROVIDENT FUND & NEW PENSION SCHEME A/C as at 31-Mar-22	BCAS PROVIDENT FUND & NEW PENSION SCHEME A/C as at 31-Mar-23	BCAS PROVIDENT FUND & NEW PENSION SCHEME A/C as at 31-Mar-22	BCAS PROVIDENT FUND & NEW PENSION SCHEME A/C as at 31-Mar-23
Liabilities		Assets	
2,38,867.51 <u>Capital Account</u> (As per Annexure 1 Attached)	1,45,595.91	13,99,50,818.91 <u>Current Assets</u> (As per Annexure 4 Attached)	15,37,80,054.91
13,97,11,951.40 <u>Current Liabilities</u> (As per Annexure 2 Attached)	15,36,34,459.00		
13,99,50,818.91	15,37,80,054.91	13,99,50,818.91	15,37,80,054.91
Total		Total	

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: 11/9/23



UDIN - 23540677B6X@KCL141

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Receipts and Payments (Provident Fund & New Pension Scheme)

1-Apr-22 to 31-Mar-23

Receipts		BCAS PROVIDENT FUND & NEW PENSION SCHEME A/C		Payments		BCAS PROVIDENT FUND & NEW PENSION SCHEME A/C	
		1-Apr-22 to 31-Mar-23				1-Apr-22 to 31-Mar-23	
Opening Balance				Current Liabilities			
Union Bank of India (PF)		45,336.11		NEW PENSION SCHEME A/C (NPS)		1,30,80,036.00	2,00,03,247.00
Union Bank of India (NPS)		1,22,485.80		PROVIDENT FUND SUBSCRIPTION A/C (P.F.)		69,23,211.00	
Capital Account				Current Assets			
RESERVE FUND A/C (NPS)		6,649.00		SUNDRY A/C (P.F.)		9,900.00	1,13,70,900.00
Current Liabilities				Deposits (Asset)		1,13,61,000.00	
NEW PENSION SCHEME A/C (NPS)		1,30,80,036.00		Indirect Incomes			
PROVIDENT FUND SUBSCRIPTION A/C (P.F.)		1,40,35,469.00	2,71,15,505.00	INTEREST A/C (P.F.)		518.00	518.00
Current Assets				Closing Balance			
INTEREST ACCRUED A/C (P.F.)		43,591.00		Union Bank of India (PF)		3,85,568.11	
RECEIVABLE FROM COLLEGE A/C (P.F.)		94,764.00		Union Bank of India (NPS)		1,52,365.80	5,37,933.91
RECEIVABLE FROM COLLEGE A/C (N.P.S.)		23,231.00					
Deposits (Asset)		43,88,411.00	45,49,997.00				
Indirect Incomes							
INTEREST A/C (P.F.)		72,626.00	72,626.00				
Total			3,19,12,598.91	Total			3,19,12,598.91

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: 19/23



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

Capital Account Details - Provident Fund & New Pension Scheme (2022-23)

ANNEXURE-1

S. No.	Head of Account	Opening Balance	Addition During the year	Total	Recurring Expenditure	Non-Recurring Expenditure	Closing Balance
1	Reserve Fund A/c (NPS)	91,365.80	40,761.40	1,32,127.20	-	-	1,32,127.20
2	Reserve Fund A/c (PF)	1,47,501.71	-	1,47,501.71	1,34,033.00	-	13,468.71
	Total	2,38,867.51	40,761.40	2,79,628.91	1,34,033.00	-	1,45,595.91

Assistant

S. O. (Accounts)

Bursar

Principal



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

Current Liabilities Details - Provident Fund & New Pension Scheme (2022-23)


ANNEXURE-2

S. No.	Head of Account	Opening Balance	Addition During the year	Total	Recurring Expenditure	Non-Recurring Expenditure	Closing Balance
1	MISC. DEPOSIT A/C (N.P.S)	100.00	-	100.00	-	-	100.00
2	NEW PENSION SCHEME A/C (NPS)	15,22,275.40	1,30,80,036.00	1,46,02,311.40	1,45,82,172.40	-	20,139.00
3	PROVIDENT FUND SUBSCRIPTION A/C (P.F.)	13,81,89,576.00	2,34,43,855.00	16,16,33,431.00	80,19,211.00	-	15,36,14,220.00
	Grand Total	13,97,11,951.40	3,65,23,891.00	17,62,35,842.40	2,26,01,383.40	-	15,36,34,459.00

Assistant 

S. O. (Accounts) 

Bursar 

Principal 



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

Current Assets, Loan & Advances Details - Provident Fund & New Pension Scheme (2022-23)
ANNEXURE-4

S. No.	Head of Account	Opening Balance	Paid During the year	Total	Receive During the Year	Closing Balance
1	Deposits (Asset)	13,73,40,911.00	1,13,61,000.00	14,87,01,911.00	54,84,411.00	14,32,17,500.00
2	Bank Accounts					
	Union Bank of India (PF)	45,336.11	1,86,34,861.00	1,86,80,197.11	1,82,94,629.00	3,85,568.11
	Union Bank of India (NPS)	1,22,485.80	1,31,09,916.00	1,32,32,401.80	1,30,80,036.00	1,52,365.80
3	INTEREST ACCRUED A/C (P.F.)	23,11,804.00	77,34,221.00	1,00,46,025.00	43,591.00	1,00,02,434.00
4	RECEIVABLE FORM COLLEGE A/C (P.F.)	1,07,051.00	-	1,07,051.00	94,764.00	12,287.00
5	RECEIVABLE FORM COLLEGE A/C (N.P.S.)	23,231.00	-	23,231.00	23,231.00	-
6	SUNDRY A/C (P.F.)	-	9,900.00	9,900.00	-	9,900.00
	Grand Total	13,99,50,818.91	5,08,49,898.00	19,08,00,716.91	3,70,20,662.00	15,37,80,054.91

Assistant

S. O. (Accounts)

Bursar

Principal



BANK RECONCILIATION STATEMENT OF BCAS PROVIDENT FUND OF A/C NO.113210011001609
FOR THE MONTH OF MARCH, 2023


Balance as per ledger

3,85,568.11


Balance as per bank statement as on 31-03-2023.

3,85,568.11


Assistant


S. O. (Accounts)


Bursar


Principal



(64)

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

BANK RECONCILIATION STATEMENT OF BCAS New Pension Scheme A/C NO. 113210011005705
(UNION BANK OF INDIA) FOR THE M/O MARCH, 2023.


Balance as per ledger

1,52,365.80


Balance as per bank statement on dt. 31-03-2023

1,52,365.80


Assistant


S. O. (Accounts)


Bursar


Principal



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 2022-23.

S.NO.	NAME OF ACCOUNT	Debit O. Balance	Addition	Deletion	Debit C. Balance	CREDIT O. Balance	Addition	Deletion	Credit C. Balance
1	Fixed Deposit A/c (P.F.)	13,73,40,911.00	1,13,61,000.00	54,84,411.00	14,32,17,500.00	-			
2	Provident Fund A/c.	-	-	-	-	13,81,89,576.00	2,34,43,855.00	80,19,211.00	15,36,14,220.00
3	NPS Contribution A/c	-	-	-	-	15,22,275.40	1,30,80,036.00	1,45,82,172.40	20,139.00
4	NPS Payment to NSDL A/c	-	-	-	-	-	-	-	-
5	Interest a/c (P.F.)	-	-	-	-	-	79,40,880.00	79,40,880.00	-
6	Interest Accrued A/c (PF)	23,11,804.00	77,34,221.00	43,591.00	1,00,02,434.00	-	-	-	-
7	Reserve Fund A/c (N.P.S.)	-	-	-	-	91,365.80	40,761.40	-	1,32,127.20
8	Reserve Fund A/c (PF)	-	-	-	-	1,47,501.71	-	1,34,033.00	13,468.71
9	Misc. Deposit A/c (NPS)	-	-	-	-	100.00	-	-	100.00
10	Receivable from College A/c (PF)	1,07,051.00	-	94,764.00	12,287.00	-	-	-	-
11	Receivable from College A/c (NPS)	23,231.00	-	23,231.00	-	-	-	-	-
12	Union Bank of India A/c (P.F.)	45,336.11	1,86,34,861.00	1,82,84,729.00	3,95,468.11	-	-	-	-
13	Union Bank of India A/c (N.P.S.)	1,22,485.80	1,31,09,916.00	1,30,80,036.00	1,52,365.80	-	-	-	-
	Total Rs.	13,99,50,818.91	5,08,39,998.00	3,70,10,762.00	15,37,80,054.91	13,99,50,818.91	4,45,05,532.40	3,06,76,296.40	15,37,80,054.91

Assistant

S. O. (Accounts)

Bursar

Principal



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES : DELHI
SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2023.
SCHEDULE A - SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICIES

1. Accounting Convention

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

2. Method of Accounting

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

3. Investments

- a. Investments against specific Funds are classified as earmarked investments.
- b. Investments are shown at the principal value only.

4. Fixed Assets

- a. Fixed assets are stated at cost of acquisition inclusive of duties and taxes thereon or WDV as the case may be
- b. Fixed Assets Fund is maintained to denote the amount utilised out of different funds including gifts towards acquisition of Fixed Assets.

5. Depreciation

The College has charged depreciation on its fixed assets from 1995-96 to 2019-20 @ 20% on Equipment, 40% on IT Items, 25% on Furniture and 50% on Books and Sport items.

6. Government Grant

- a. Government Grants are accounted on receipt basis.
- b. Grants utilised towards the addition of fixed assets are transferred to the Fixed Assets Fund.
- c. Recoverable grant, if any, is shown under current assets as the excess of expenditure over the income and grants received.

7. Retirement Benefits

- a. Retirement benefits are accounted on payment basis. No provision for Gratuity payable, leave encashment etc. is made.
- b. The College is maintaining its own G.P.F. A/c.

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

(Prof. Sidhharth Sirohi)
Bursar

(Prof. Avneesh Mittal)
Offg. Principal

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

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

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

CA Rohit Kumar
Prop.
M. NO.540677
Place: Delhi
Dated: 11/11/23



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

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

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

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

CA Rohit Kumar
Prop.
M. NO.540677
Place: Delhi
Dated: 1/9/23



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES : DELHI

CERTIFICATE

In connection with the final accounts for *Bhaskaracharya College of Applied Sciences* for the year 2022-23 it is to certify:-

EXPENDITURE

Salaries and Allowances:

- i) That
 - (a) The pay and allowances of the various categories of non-teaching staff have been drawn according to the sanctioned and approved strength &
 - (b) The total teachers approved by DHE were 91, whereas the total students were 1302 till the year 2022-2023.
- ii) That the salaries of the staff have been drawn on the basis of the fixation to pay accepted by the University of Delhi.
- iii) That the expenditure on salaries of Malis & Attendants is within the prescribed limit.
- iv) That Provident Fund, Dearness Allowance, House Rent Allowance and Travelling Allowance have been calculated and paid in accordance with the prescribed rules of University of Delhi.
- vi) That dearness allowance/house rent allowance have been drawn in the case of the teaching staff who have been sanctioned study leave with the approval of the University of Delhi in accordance with the University Rules.
- vii) That the increment have been given as per the time-scale of the various categories of staff according to the rules and that increment in all the cases of the staff who have availed of extra-ordinary leave have been postponed in accordance with the Rules.
- viii) That the leave granted to the members of the teaching staff and non-teaching staff and the leave salary charged in the accounts of this account is in accordance with the approved rules.
- ix) That the payment of GPF/Gratuity/Leave Encashment to employee who retired/expired/resigned during the course of the year was made in accordance with the rules.
- x) That the inventories of the permanent or semi-permanent assets created/acquired wholly or mainly out of the grants given by the Directorate of Higher Education are being maintained in the prescribed form and are being kept upto date and physical verification was also conducted during the year to ascertain damage/missing items.

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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 2022-23.
- v) That the telephone expenses as charged in the accounts are in respect of the two telephones (two for the Office).

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Page-3INCOME

- i) That all income received under the approved items, including interest on grants paid by the DHE has been shown as income in the Income & Expenditure account statement.
- ii) That the fees mentioned in the college prospectus and received from the students during the year has been included as income of the College in Income and Expenditure Account statement.

GENERAL

- i) That the account includes the income received on accrual basis and expenditure incurred on accrual basis
- ii) That the expenditure out of each grant for specific purpose paid by the Directorate of Higher Education has been booked under separate details heads in the College Account.
- iii) That the expenditure from grant has been audited and it has been found that the grant has been utilised for the purpose for which it was granted and maintained in accordance with the norms laid down by the Commission.

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

(Prof. Sidhharth Sirohi)
Bursar

(Prof. Avneesh Mittal)
Offg. Principal

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

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

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

CA Rohit Kumar
Prop.
M. NO.540677

1/9/23



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. Sidharth Sirohi)
Bursar

(Prof. Avneesh Mittal)
Offg. Principal

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

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

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

CA Rohit Kumar
Prop.
M. NO.540677

11/9/23



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 @ 5.55% for the year 2022-23.

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

(Prof. Sidhharth Sirohi)
Bursar

(Prof. Avneesh Mittal)
Offg. Principal

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

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

For ROHIT A KUMAR & ASSOCIATES
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