



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

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



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)

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES		BHASKARACHARYA COLLEGE OF APPLIED SCIENCES		BHASKARACHARYA COLLEGE OF APPLIED SCIENCES	
as at 31-Mar-22	as at 31-Mar-23	as at 31-Mar-23	as at 31-Mar-22	Assets	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 (Annexure-3 Attached)	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)	39,43,676.33	
2,38,867.51 Provident Fund & New Pension Scheme (Annexure-1 Attached)	1,45,595.91		Current Assets College (Annexure-4 Attached)	3,11,11,129.35	
1,82,59,487.58 Students Fund (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 Provident Fund & New Pension Scheme (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 Current Year Income (Annexure-2 Attached)	15,36,34,459.00	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: 19/23



UDIN - 235H0677 BGKQKD2461

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	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES		
1-Apr-21 to 31-Mar-22	Particulars	1-Apr-22 to 31-Mar-23	1-Apr-21 to 31-Mar-22	Particulars	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	Gross Income c/o	10,59,72,290.62	33,35,47,114.62	Gross Profit b/f	33,35,47,114.62
26,49,48,673.80		26,49,48,673.80	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	Net Income	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



UDIN-23SH06778GXQKD2461

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
 (UNIVERSITY OF DELHI)

SECTOR-2, DWARKA, NEW DELHI-110075.

Receipts and Payments (Consolidated)

		BHASKARACHARYA COLLEGE OF	
		1-Apr-22 to 31-Mar-23	1-Apr-22 to 31-Mar-23
Receipts		Payments	Receipts
Opening Balance			
Bank Accounts			
Capital Account			
ICSSR PAYMENT A/C (DR. MANJEET SINGH BARWA)	7,36,96,447.82	Capital Account	21,96,830.44
ICSSR PAYMENT A/C (DR. VANDANA BATRA)	1,24,978.00	ICSSR PAYMENT A/C (DR. MANJEET SINGH BARWA)	43,500.00
ICSSR PAYMENT A/C (PROF. ERAM S. RAO)	99,233.00	ICSSR PAYMENT A/C (DR. VANDANA BATRA)	43,487.00
ICSSR PAYMENT A/C (PROF. SIDDHARTH SIROHI)	80,000.00	ICSSR PAYMENT A/C (PROF. ERAM S. RAO)	34,073.00
ICSSR PAYMENT A/C (SWADESHI MELO)	99,998.00	IKS PROJECT A/C (PROF. SIDDHARTH SIROHI)	55,508.00
IKS PROJECT A/C (PROF. SIDDHARTH SIROHI)	1,99,988.00	NUTRIGARDEN PROJECT A/C (DR. ERAM S. RAO)	55,230.00
NUTRIGARDEN PROJECT A/C (DR. ERAM S. RAO)	4,13,450.00	SERB PROJECT-1 (DR. UMA DHAWAN)	30,259.00
RESERVE FUND A/C (NPS)	1,50,000.00	SERB PROJECT A/C (PROF. ERAM S. RAO)	40,989.20
SERB PROJECT-1 (DR. UMA DHAWAN)	6,649.00	SERB PROJECT A/C (DR. UMA DHAWAN)	59,048.00
SERB PROJECT-2 (DR. UMA DHAWAN)	9,18.00	EARMARKED FUND A/C - CLUB A/C (S. F.)	3,13,945.24
EARMARKED FUND A/C - CLUB A/C (S. F.)	13,37,500.00	EARMARKED FUND A/C (COLLEGE)	97,418.00
EARMARKED FUND A/C (COLLEGE)	5,04,053.00	EARMARKED FUND A/C (S. F.)	9,23,336.00
EARMARKED FUND A/C (S. F.)	20,000.00	EARMARKED FUND A/C - SOCIETY HEAD (S. F.)	3,36,620.00
EARMARKED FUND A/C - SOCIETY HEAD (S. F.)	2,26,700.00	DUCLEA UNION FEE A/C	1,63,477.00
Current Liabilities	1,15,000.00	DUCLEA UNION FEE A/C	33,49,29,101.92
CSIR CONTINGENCY A/C	3,07,84,458.00	DUCLEA UNION FEE A/C	6,100.00
DELHI UNIVERSITY EXAMINATION FEES A/C	20,000.00	FELLOWSHIP A/C	3,180.00
FELLOWSHIP A/C	64,160.00	GROUP INSURANCE SCHEME A/C (NT)	200.00
GROUP INSURANCE SCHEME A/C (NT)	11,06,800.00	GROUP INSURANCE SCHEME A/C (NT)	675.00
GROUP INSURANCE SCHEME A/C (T)	4,71,181.00	HEALTH CENTRE CONTRIBUTION A/C (TEACHING)	5,03,145.00
HEALTH CENTRE CONTRIBUTION A/C (TEACHING)	2,78,114.00	HEALTH CENTRE CONTRIBUTION (NON-TEACHING)	5,92,381.00
NEW PENSION SCHEME A/C (COLLEGE)	36,000.00	L.I.C. PREMIUM A/C (NON-TEACHING)	6,61,374.00
NEW PENSION SCHEME A/C (NPS)	33,151.00	L.I.C. PREMIUM A/C (TEACHING)	1,62,050.00
PAYABLE TO STUDENT / VENDOR A/C (S. F.)	1,30,80,06.00	NEW PENSION SCHEME A/C (COLLEGE)	57,000.00
PROVIDENT FUND A/C (COLLEGE)	25,000.00	NEW PENSION SCHEME A/C (NPS)	22,23,444.00
PROVIDENT FUND SUBSCRIPTION A/C (P.F.)	11,67,000.00	PAYABLE TO STAFF/ NOMINEE A/C	11,80,935.00
RECEIVABLE FROM VENDORS A/C	1,40,35,469.00	PROVIDENT FUND A/C (COLLEGE)	1,31,03,267.00
REFUNDABLE COLLEGE SECURITY FEE A/C (2018-19)	50,639.00	PROVIDENT FUND SUBSCRIPTION A/C (P.F.)	1,30,80,036.00
REFUNDABLE LIBRARY SECURITY FEE A/C (2018-19)	5,000.00	REFUNDABLE COLLEGE SECURITY A/C (S. F.)	20,17,420.00
SCHOLARSHIP A/C	5,000.00	REFUNDABLE COLLEGE SECURITY FEE (2022-23)	1,39,78,505.00
STAFF ASSOCIATION A/C (TEACHING)	17,925.00	REFUNDABLE COLLEGE SECURITY FEE A/C (2018-19)	69,23,211.00
SUNDAY A/C (COLLEGE)	1,960.00	REFUNDABLE COLLEGE SECURITY FEE A/C (2019-20)	22,500.00
	2,60,461.00	REFUNDABLE COLLEGE SECURITY FEE A/C (2020-21)	4,965.00
Total C. F.	10,91,82,963.82	Total C. F.	33,71,25,932.36

Contd.....P/2



		BHASKARACHARYA COLLEGE OF		BHASKARACHARYA COLLEGE OF
Receipts		1-Apr-22 to 31-Mar-23	Payments	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	REFUNDABLE COLLEGE SECURITY FEE A/C (2021-22)	40,000.00
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		1,990.00	REFUNDABLE LIBRARY SECURITY FEE A/C (2020-21)	7,500.00
Duties & Taxes		9,679.00	REFUNDABLE LIBRARY SECURITY FEE A/C (2021-22)	40,000.00
Current Assets		57,41,305.00	REFUNDABLE LIBRARY SECURITY FEE A/C (2022-23)	5,000.00
FEE RECEIVABLE FROM DELHI UNIV. A/C		11,90,578.00	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.)		94,64.00	SCHOLARSHIP A/C	17,925.00
RECEIVABLE FROM COLLEGE A/C (N.P.S.)		23,231.00	SC/ST 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	STUDENTS FUND A/C (COLLEGE)	1,36,900.00
Direct incomes		31,50,65,335.00	SUNDAY A/C (STUDENTS FUND)	93,68,049.00
CANTEEN RENT A/C		1,10,000.00	UNIV. COMMEMORATIVE COIN SET & STAMPS A/C	2,29,148.00
CANTEEN WATER & ELECTRICITY		47,303.00	UNIV. SEXUAL HARASSMENT A/C (S.F.)	600.00
CONSULTANCY SERVICES A/C (S.F.)		31,500.00	UNIV. TEACHERS WELFARE FUND A/C	28,294.00
FEES A/C		83,26,785.00	WORLD UNIVERSITY SERVICES FEE A/C (S.F.)	2,596.00
IGNOU A/C (S. F.)		7,15,702.00	Duties & Taxes	11,100.00
RETIREMENT BENEFITS A/C		2,23,062.00		3,696.00
ACADEMIC RECEIPTS A/C (S. F.)		3,000.00		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)	3,56,884.00
FEES COLLECTION FROM SB COLLECT A/C		1,00,64,396.00		
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. ERAM 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	8,340.00
INTEREST A/C (UBI)		4,89,362.00	SUNDAY 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		5,1152.00	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.)			Loans & Advances (Asset)	3,000.00
Total		44,25,65,880.82	Total	35,05,11,185.36



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

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

Balance Sheet (College)

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES		BHASKARACHARYA COLLEGE OF APPLIED SCIENCES		BHASKARACHARYA COLLEGE OF APPLIED SCIENCES	
as at 31-Mar-22	<u>Liabilities</u>	as at 31-Mar-23	<u>Assets</u>	as at 31-Mar-22	<u>Assets</u>
10,55,44,586.41	<u>Capital Account</u> (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	<u>Current Liabilities</u> (As per Annexure 2)	1,46,19,325.96	3,04,27,349.78	<u>Current Assets, Loans & Advances</u> (As per Annexure 4 Attached)	3,11,11,129.35
12,38,04,073.99	<u>Total</u>	4,87,03,149.75	12,38,04,073.99	<u>Total</u>	4,87,03,149.75

S. O. (Accounts)

Bursar

Principal

Treasurer

Chap

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

(ROHIT KUMAR)
PARTNER
M.No.540677

Place: Delhi
Dated:



UDIN-2354067713GKQKA 1348

1923

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BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI))

SECTOR-2, DWARKA, NEW DELHI-110075.

Income & Expenditure (College)

1-Apr-22 to 31-Mar-23		1-Apr-22 to 31-Mar-23		1-Apr-22 to 31-Mar-23	
BHASKARACHARYA COLLEGE OF APPLIED SCIENCES	Particulars	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES	Particulars	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES	Particulars
1-Apr-22 to 31-Mar-22		1-Apr-22 to 31-Mar-23		1-Apr-21 to 31-Mar-22	
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	32,92,13,846.62		32,92,13,846.62
26,23,85,610.80		26,23,85,610.80			10,16,39,039.62
	Indirect Expenses (Annexure 9 Attached) (Annexure 10 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
5,44,10,484.00	(Annexure 8 Attached)	1,51,02,859.62	Net Income	1,17,47,830.63	
73,45,207.00					
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 ACCOUNTANT (F. R. NO. 030352N)

(ROHIT KUMAR)
PARTNER

M. No. 540677

Place: Delhi
Dated:

11/1/23



UDIN - 23540677 BURKA 1348

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

Receipts and Payments (College)

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) State Bank of India A/c (College) IDBI Bank A/c (College) Punjab National Bank - College A/c Union Bank of India A/c (SERB Project) Union Bank of India A/c (ICSSR Project)	96,46,345.95 1,66,56,551.27 1,26,196.66 15,97,294.70 8,76,196.00 40,071.20 0.00	ICSSR PAYMENT A/C (DR. MANJEET SINGH BARWA) ICSSR PAYMENT A/C (DR. VANDANA BATRA) ICSSR PAYMENT A/C (PROF. ERAM S. RAO) ICSSR PAYMENT A/C (PROF. SIDDHARTH SIROHI) IKS PROJECT A/C (PROF. SIDDHARTH SIROHI) NUTRIGARDEN PROJECT A/C (DR. ERAM S. RAO) SERB PROJECT-1 (DR. UMA DHAWAN) SERB PROJECT-2 (DR. UMA DHAWAN) SERB PROJECT A/C (PROF. ERAM S. RAO) EARMARKED FUND A/C (COLLEGE)	43,500.00 43,487.00 34,013.00 55,508.00 55,230.00 30,259.00 40,988.20 59,048.00 3,13,945.24 9,23,336.00
Capital Account		Current Liabilities	
ICSSR PAYMENT A/C (DR. MANJEET SINGH BARWA) ICSSR PAYMENT A/C (DR. VANDANA BATRA) ICSSR PAYMENT A/C (PROF. ERAM S. RAO) ICSSR PAYMENT A/C (PROF. SIDDHARTH SIROHI) IKS PROJECT A/C (PROF. SIDDHARTH SIROHI) NUTRIGARDEN PROJECT A/C (DR. ERAM S. RAO) SERB PROJECT-1 (DR. UMA DHAWAN) SERB PROJECT-2 (DR. UMA DHAWAN) SERB PROJECT A/C (PROF. ERAM S. RAO) EARMARKED FUND A/C (COLLEGE)	1,24,978.00 99,923.00 80,000.00 99,898.00 1,99,988.00 4,13,450.00 1,50,000.00 918.00 13,31,500.00 5,04,053.00 13,28,401.00	DELHI UNIVERSITY EXAMINATION FEES A/C D.U.C.U. FEE A/C D.U.C.L.E.A. UNION FEE A/C D.U.C.L.S.A. UNION FEE A/C FELLOWSHIP A/C GROUP INSURANCE SCHEME A/C (NT) GROUP INSURANCE SCHEME A/C (T) HEALTH CENTRE CONTRIBUTION A/C (TEACHING) HEALTH CENTRE CONTRIBUTION (NON-TEACHING) L.I.C. PREMIUM A/C (NON-TEACHING) L.I.C. PREMIUM A/C (TEACHING) NEW PENSION SCHEME A/C (COLLEGE) PAYABLE TO STAFF/OMINEE A/C PROVIDENT FUND A/C (COLLEGE) SALARY/PENSION PAYABLE A/C SCHOLARSHIP A/C SC/ST UNION FEE A/C SECURITY & E.M.D. A/C STAFF ASSOCIATION A/C (NON-TEACHING) STAFF ASSOCIATION A/C (TEACHING)	6,100.00 3,180.00 200.00 675.00 5,03,145.00 5,92,381.00 6,61,374.00 1,62,050.00 57,000.00 22,23,444.00 11,80,935.00 1,31,03,267.00 20,17,420.00 1,39,78,505.00 20,87,15,132.00 17,925.00 100.00 10,00.00 88,300.00 1,36,900.00
Current Liabilities			
CSIR CONTINGENCY A/C DELHI UNIVERSITY EXAMINATION FEES A/C FELLOWSHIP A/C GROUP INSURANCE SCHEME A/C (NT) GROUP INSURANCE SCHEME A/C (T) HEALTH CENTRE CONTRIBUTION A/C (TEACHING) HEALTH CENTRE CONTRIBUTION (NON-TEACHING) L.I.C. PREMIUM A/C (NON-TEACHING) L.I.C. PREMIUM A/C (TEACHING) NEW PENSION SCHEME A/C (COLLEGE) PAYABLE TO STAFF/OMINEE A/C PROVIDENT FUND A/C (COLLEGE) SALARY/PENSION PAYABLE A/C SCHOLARSHIP A/C SC/ST UNION FEE A/C SECURITY & E.M.D. A/C STAFF ASSOCIATION A/C (NON-TEACHING) STAFF ASSOCIATION A/C (TEACHING)	3,32,77,764.78	Total C. F.	15,99,315.44
Total C. F.			

Contd.....P/2



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
SUNDRY A/C (COLLEGE)	2,60,461.00	STUDENT FUND (COLLEGE)	93,68,049.00
SUNDRY A/C (SERB)	50,400.00	SUNDRY 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	Sundry Creditors	73,41,445.00
FEES RECEIVABLE FROM DELHI UNIV. A/C	11,90,518.00	DELHI UNIV. STUDENTS UNION FEE A/C	31,10,67,628.00
RECEIVABLE FROM STAFF A/C	108.00	EWS SUPPORT UNIVERSITY FUND A/C	36,960.00
Direct Incomes	11,90,626.00	RECEIVABLE FROM STAFF A/C	85,500.00
CANTEEN RENT A/C	1,10,000.00	SHIVA TELECOME A/C	2,042.00
CANTEEN WATER & ELECTRICITY	47,303.00	UNIVERSITY DEVELOPMENT FUND FEES A/C	8,340.00
FEES A/C	83,26,785.00	UNIVERSITY FACILITIES & SERVICES CHARGES A/C	7,69,500.00
RETIREMENT BENEFITS A/C	2,23,062.00	UNIVERSITY STUDENTS WELFARE FUND A/C	4,27,500.00
GRANT-IN-AID A/C	30,56,07,983.00	Loans & Advances (Asset)	85,500.00
Indirect Incomes		Direct Incomes	3,000.00
FEES COLLECTION FROM PAYTM	5,470.00	FEES A/C	14,18,342.00
FEES COLLECTION FROM SB COLLECT A/C	1,00,64,396.00	Direct Expenses	9,44,930.00
INTEREST A/C (ICSSR-0877)	920.00	Salary & Allowances Expense A/C	9,44,930.00
INTEREST A/C (IDBI BANK)	3,818.00	Indirect Incomes	
INTEREST A/C (PNB)	53,158.00	INTEREST A/C (ICSSR-0877)	1,77,744.00
INTEREST A/C (SBI)	6,08,378.00	INTEREST A/C (PNB)	572.02
INTEREST A/C (UBI)	4,89,362.00	INTEREST A/C (SERB PROJECT-2, DR UMA DHAWAN)	25,598.00
MISC. INCOME A/C	1,052.00		28.92
PENAL INTEREST A/C	5,152.00		26,198.94
RTI A/C	160.00	Indirect Expenses	
Indirect Expenses	5,000.00	EXAMINATION CONTINGENCY A/C (UNIV.)	5,000.00
EXAMINATION CONTINGENCY A/C (UNIV.)	1,12,31,866.00	PENSIONER BENEFITS A/C	57,32,624.00
		Academic Expenses (College)	11,15,642.90
		Administrative Expenses (College)	11,45,831.15
		SALARY & ALLOWANCES EXPENSES A/C	20,62,942.00
			2,16,74,540.05
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	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: 01/01/23



(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

(13)

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: 11/9/23

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

(14)

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

GFR 12 - C
 [(See Rule 239)]

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

Sl. No.	Letter No. & Date	Amount (Rs.)	
1.	DHE—9(9)/Sports/Plg/2014-15/Pt File/1753-1778 dated – 24-03-2023 (Grant is still awaited)	28,928.00	Certified that out of Rs.37,064.00 (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 Rs.2,80,551.94 on account of unspent balance of the previous year, a sum of Rs.27,620.00 has been utilized for the purpose of GRANT-IN-AID FOR SPORTS PROMOTION FACILITY for which it was sanctioned and that the balance of Rs.2,89,995.94 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.
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

D. Kumar

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: 11/01/22

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
 (UNIVERSITY OF DELHI)

SECTOR-2, DWARKA, NEW DELHI-110075.

Capital Account Details - College (2022-23)

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 (CMR Project-1)	72,564.00	3,72,440.00	4,45,004.00	4,29,450.00	-	15,554.00
c)	Prof. Uma Chaudhary (CMR 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)	3,21,953.00	-	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	CAPITAL FUND A/C (UGC 12TH PLAN GRANT)	8,26,212.00	-	8,26,212.00	5,75,274.43	-	2,50,937.57
9	IKS PROJECT A/C (PROF. SIDHARTH SIROHI)	-	4,13,450.00	4,13,450.00	57,230.00	-	3,56,220.00
10	NUTRIGARDEN PROJECT A/C (DR. UMA DHAWAN)	-	1,50,000.00	1,50,000.00	32,259.00	-	1,17,741.00
11	SERB PROJECT-2 (DR. UMA DHAWAN)	-	13,31,500.00	13,31,500.00	59,048.00	-	12,72,452.00
12	SERB PROJECT A/C (PROF. ERAM S. RAO)	-	5,04,053.00	5,04,053.00	5,02,992.24	-	1,060.76
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

DR
 Assistant

DR
 S. O. (Accounts)

DR
 Bursar

DR
 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	66,760.00	5,14,52,702.00	5,15,19,462.00	5,02,14,629.00	-	13,04,833.00
	a). TDS 92A	-	81,366.00	81,366.00	74,884.00	-	6,482.00
	b). TDS 94C	-	2,48,970.00	2,48,970.00	2,29,530.00	-	19,440.00
	c). TDS 94J	-	3,497.00	3,497.00	1,176.00	-	2,321.00
	d). TDS 94C (CSSR)	-	6,300.00	6,300.00	1,700.00	-	4,600.00
	e). TDS 94J (CSSR)	-	57,287.00	57,287.00	54,038.00	-	3,249.00
	f). GST TDS (JBMD Enterprises)	-	36,408.00	36,408.00	34,198.00	-	2,210.00
	g). GST TDS (Knight Surveillance Security)	-	-	-	11,986.00	-	-11,986.00
	h). GST TDS (R. S. Enterprises)	-	-	-	-	-	13,31,149.00
	Total	66,760.00	5,18,86,530.00	5,19,53,290.00	5,06,22,141.00	-	8,000.00
2	AI/SHE A/C	8,000.00	-	8,000.00	-	-	20,000.00
3	CSR CONTINGENCY A/C	-	20,000.00	20,000.00	-	-	5,21,889.96
4	DELHI UNIVERSITY EXAMINATION FEES A/C	4,63,829.96	64,160.00	5,27,989.96	6,100.00	-	6,410.00
5	D.U.C.K.U. FEE A/C	1,970.00	7,620.00	9,590.00	3,180.00	-	280.00
6	D.U.C.L.S.A. UNION FEE A/C	-	480.00	480.00	200.00	-	945.00
7	D.U.C.L.S.A. UNION FEE A/C	-	1,620.00	1,620.00	675.00	-	2,210.00
8	FELLOWSHIP A/C	-	-	-	-	-	1,06,800.00
9	HEALTH CENTRE CONTRIBUTION A/C (TEACHING)	-	4,10,250.00	4,10,250.00	1,62,050.00	-	2,48,200.00
10	HEALTH CENTRE CONTRIBUTION (NON-TEACHING)	-	1,38,550.00	1,38,550.00	57,000.00	-	81,550.00
11	PAYABLE TO STUDENT/VENDOR A/C (COLLEGE)	-	-	-	-	-	1,07,051.00
12	PROVIDENT FUND A/C (COLLEGE)	-	15,610.00	15,610.00	-	-	15,610.00
13	RECEIVABLE/PAYABLE FROM VENDORS A/C	1,38,83,741.00	-49,685.00	50,639.00	954.00	-	12,287.00
14	SC/ST UNION FEE A/C	-	240.00	240.00	100.00	-	954.00
15	SECURITY & E.M.D. A/C	4,79,000.00	-	4,79,000.00	10,000.00	-	140.00
16	STAFF ASSOCIATION A/C (NON-TEACHING)	18,500.00	77,300.00	95,800.00	88,300.00	-	4,69,000.00
17	STAFF ASSOCIATION A/C (TEACHING)	28,800.00	1,10,000.00	1,38,800.00	1,36,900.00	-	7,500.00
18	STUDENT FUND (COLLEGE)	93,68,049.00	1,09,87,151.00	2,03,55,200.00	93,68,049.00	-	1,900.00
19	SUNDRY A/C (COLLEGE)	1,91,694.00	2,60,771.00	4,52,465.00	2,29,148.00	-	1,09,87,151.00
20	UNIV. COMMEMORATIVE COIN/SET & STAMPS A/C	-	50,400.00	50,400.00	-	-	2,23,317.00
21	UNIVERSITY ATHLETIC ASSOCIATION FEES A/C	-	28,672.00	28,672.00	28,294.00	-	50,400.00
22	UNIVERSITY CULTURAL ACTIVITY FEES A/C	-	100.00	100.00	-	-	378.00
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



Fixed Assets Details - College (2022-23)

OMASNARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARAKA, NEW DELHI-110075.

ANNEXURE-3



Schedule 4 - Fixed Assets

Description	Gross Block					Depreciation					Net Block	
	Cost/value at the beginning of the year	Addition during the year	Deductions during the year	Cost/value at the year end	At the beginning of the year	For the year	Deductions/Adjustments	Total upto year end	As at the current year end	As at the previous year end		
Total B. F.	9,18,57,011	1	2	9,18,57,011	5	6	7,56,70,853	7,56,70,853	(4 - 9)	1,61,86,158	9,18,57,011	
Created out of ICMR PROJECT GRANT - Funded by MINISTRY												
1. Equipments	6,10,500			6,10,500							6,10,500	
Created out of DST PROJECT GRANT - Funded by MINISTRY												
1. Equipments	3,21,958			3,21,958							3,21,958	
Created out of SERB PROJECT GRANT - Funded by MINISTRY												
1. Equipments	5,87,255			5,87,255							5,87,255	
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	<u>Loans & Advances (Asset)</u>					
1.1	Postage Advance A/c					
1.2	Telephone & Gas Security A/c		3,000.00	3,000.00		
1.3	Receivable from UGC (Computer Grant) A/c	14,650.00	-	14,650.00	2,707.00	293.00
2	<u>Bank Accounts</u>	19,980.00	-	19,980.00	-	14,650.00
1.1	Union 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
2.2	State Bank of India 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
2.3	IDBI Bank A/c (College)	1,26,196.66	3,818.00	1,30,074.66	-	1,30,074.66
2.4	Punjab National Bank - College A/c	15,97,294.70	7,20,555.00	23,17,849.70	16,69,027.50	6,48,822.20
2.5	Punjab National Bank - Star College Scheme A/c	8,78,196.00	53,158.00	9,31,354.00	-	9,31,354.00
2.6	Union Bank of India A/c (SERB Project)	40,071.20	18,86,871.00	19,26,942.20	6,03,185.36	13,23,756.84
2.7	Union Bank of India A/c (ICSSR Project)	-	6,33,260.00	6,33,260.00	6,27,091.02	6,168.98
3	DELHI UNIV. STUDENTS UNION FEE A/C	-	36,960.00	36,960.00	17,140.00	19,820.00
4	EWS SUPPORT UNIVERSITY FUND A/C	-	85,500.00	85,500.00	-	85,500.00
5	FEES RECEIVABLE FROM DELHI UNIV. A/C	12,17,462.00	20,47,265.00	32,64,727.00	11,90,518.00	20,74,209.00
6	GRANT RECEIVABLE FROM GNCT OF DELHI A/C	-	28,928.00	28,928.00	-	28,928.00
7	ICSSR RECEIVABLE A/C	-	1,100.00	1,100.00	-	1,100.00
8	INTEREST ACCRUED A/C (COLLEGE)	-	4,135.00	4,135.00	-	4,135.00
9	INTEREST RECEIVABLE A/C	-	8,460.00	8,460.00	-	8,460.00
10	RECEIVABLE FROM COLLEGE TO STAR COLLEGE SCHEME A/C	10,500.00	-	10,500.00	-	10,500.00
11	RECEIVABLE FROM STAFF A/C	1,01,409.00	13,46,743.00	14,48,152.00	1,10,966.00	13,37,186.00
12	TDS RECEIVABLE FROM I. TAX DEPT. A/C	69,008.00	-	69,008.00	-	69,008.00
13	UGC IQAC GRANT A/C	6,412.00	-	6,412.00	-	6,412.00
14	UNIVERSITY DEVELOPMENT FUND FEES A/C	-	7,69,500.00	7,69,500.00	5,61,225.00	2,08,275.00
15	UNIVERSITY FACILITIES & SERVICES CHARGES A/C	-	4,27,500.00	4,27,500.00	4,27,500.00	85,500.00
16	UNIVERSITY STUDENTS WELFARE FUND A/C	-	85,500.00	85,500.00	-	85,500.00
	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

[Signature]
Assistant

S. O. (Accounts)

[Signature]
Bursar

[Signature]
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	
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

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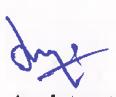
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S. O. (Accounts)

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Bursar

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Principal



Annexure 6 : Academic Receipts			
	Current year (2022-23)	Previous year (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



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

Annexure 7 : Other Income	Amount (Rs.)	Amount (Rs.)
	Current Year (2022-23)	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



Annexure 8 – Establishment Expenses

	Current Year			Previous Year		
	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 Tution 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	48,37,280.00	8,95,344.00	57,32,624.00	14,61,196.00	20,31,946.00	34,93,142.00
(Gratuity & Leave Encashment on Retirement/Death)	-	-	-	-	-	-
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

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Assistant

S. O. (Accounts)

Bursar

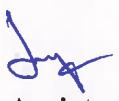
Principal



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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)

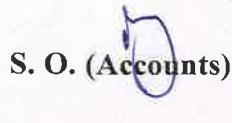

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Principal



Annexure 10- Administrative Expenses	Amount (Rs.)	Amount (Rs.)
	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



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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	Page 1 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

 
 Bursar Principal
 Bhaskaracharya College of Applied Sciences



(27)

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	Page 1 Credit
27-Mar-23	STUDENTS FUND A/C (COLLEGE)			Payment	272268	27-Mar-23	5-Apr-23		
31-Mar-23	UNION BANK OF INDIA A/C (COLLEGE)	BHASKARACHARYA COLLEGE OF APPLIED SCIENCES		Contra	272269	31-Mar-23	5-Apr-23	36,02,845.00	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



Bursar
 Bhaskaracharya College of Applied Sciences

Principal



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

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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

bx
Assistant

h
S. O. (Accounts)

av
Bursar

PD
Principal



29

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

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	<hr/> <hr/> 15,80,176.20
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bx
Assistant

H
S. O. (Accounts)

H
Bursar

RD
Principal



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

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

bx2
Assistant

b
S. O. (Accounts)

b
Bursar

b2
Principal



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

(31)

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

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S. O. (Accounts)

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Bursar

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Principal



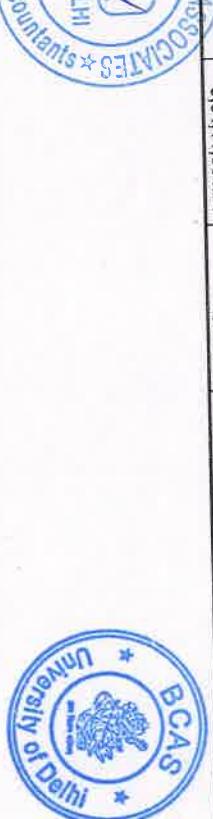
Trial Balance of the College Account for the year 2022-23.

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	UIC Premium A/c	-	-	-	34,04,379.00	34,04,379.00	-	-	-
3	Staff Association A/c (Teaching)	-	-	-	28,800.00	110,000.00	1,36,900.00	1,900.00	7,500.00
4	Staff Association A/c (Non-Teaching)	-	-	-	18,500.00	77,300.00	88,300.00	-	12,287.00
5	Provident Fund A/c	-	-	-	1,07,051.00	1,38,83,741.00	1,39,73,505.00	-	-
6	NPS Contribution A/c	-	-	-	23,231.00	1,30,80,036.00	1,31,03,267.00	-	-
7	TDS A/c (92A)	-	-	-	66,760.00	5,14,52,702.00	5,02,14,629.00	13,04,833.00	6,482.00
8	TDS A/c (94C)	-	-	-	-	81,366.00	74,884.00	-	19,440.00
9	TDS A/c (94U)	-	-	-	-	2,48,970.00	2,29,530.00	-	2,321.00
10	TDS A/c (94C) (ICSSR)	-	-	-	-	3,497.00	1,176.00	-	-
11	TDS A/c (94U) (ICSSR)	-	-	-	-	6,300.00	1,700.00	4,600.00	3,249.00
12	GST TDS A/c (JBMD Enterprises)	-	-	-	-	57,287.00	54,038.00	-	2,210.00
13	GST TDS A/c (Knight Surveillance Security)	-	-	-	11,986.00	11,986.00	-	-	-
14	GST TDS A/c (R. S. Enterprises)	-	-	-	-	1,970.00	7,620.00	3,180.00	6,410.00
15	D.U.C.K.U. A/c	-	-	-	-	240.00	100.00	140.00	-
16	SC/ST Welfare Fund A/c	-	-	-	-	480.00	200.00	280.00	-
17	DUCLEA A/c	-	-	-	-	39,600.00	11,100.00	28,500.00	945.00
18	University Teachers Welfare Fund A/c.	-	-	-	-	1,620.00	675.00	-	-
19	DUCLSA A/c	-	-	-	-	5,48,800.00	2,19,050.00	3,29,750.00	-
20	WUS Health Centre A/c	-	-	-	82,955.00	-	-	82,955.00	-
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	1,060.76
26	SERB Project A/c-2 (Dr. Uma Dhawan)	-	-	-	-	5,04,053.00	5,02,992.24	-	-
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	10,51,984.00	-	10,35,757.17	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

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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.	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 Vehical 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	4,878.37	-	-	-	-
45	Biology Apparatus A/c	42,41,827.30	-	37,87,213.48	4,54,613.82	-	-	-	-
46	Electronics Apparatus A/c	64,05,539.14	-	54,19,639.87	9,85,659.27	-	-	-	-
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	Canteen 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 Chaudhary	6,10,500.00	-	6,10,500.00	-	-	-	-	-
57	DST Project - Dr. Uma Chaudhary	3,21,958.00	-	3,21,958.00	-	-	-	-	-
58	UGC 12th Plan Grant Apparatus A/c	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	95,449.61	-	-	-	-
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	5,21,889.96	(19,820.00)	(85,500.00)
62	Delhi Univ. Students Union Fee A/c	-	-	-	-	17,140.00	36,960.00	100.00	10.00
63	EWS Support University Fund A/c	-	-	-	-	85,500.00	-	-	-
64	Univ. Athletic Association Fees A/c	-	-	-	-	100.00	-	-	-
65	Univ. Cultural Activity Fees A/c	-	-	-	-	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



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	8,37,77,303.44
66	Univ. Development Fund Fees A/c						-	5,61,225.00	7,69,500.00
67	Univ. Facilities & Services Charges A/c						-		4,27,500.00
68	Univ. Students Welfare Fund A/c						-		(85,500.00)
69	Medical Revolving Fund A/c						-	1,23,147.00	1,23,147.00
70	UGC IQAC GRANT A/c	6,412.00				6,412.00			-
71	Students Fund A/c					93,58,049.00	1,09,87,151.00	93,68,049.00	1,09,87,151.00
72	Security & EMD A/c					4,79,000.00		10,000.00	4,69,000.00
73	Dr. Uma Chaudhry ICMR Project-1 A/c					72,564.00	3,72,440.00	4,29,450.00	15,554.00
74	Dr. Uma Chaudhry ICMR Project-2 A/c					3,43,240.00	3,210.00	2,15,837.00	1,30,613.00
75	Dr. Uma Chaudhry DST Project Grant A/c					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 (Swadetsi Mela)					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		20,000.00
84	CSIR Contingency A/c					8,238.00	830.00		9,068.00
85	Sexual Harrasment A/c (T. Staff)		3,000.00	2,707.00	293.00	8,000.00			8,000.00
86	Postage Advance A/c								
87	AISFE A/c					5,000.00	5,000.00		-
88	Examination Contingency A/c					17,925.00	17,925.00		-
89	Scholarship A/c								
90	GIA Unspent Balance								
91	GIA Salary					1,42,017.56	1,42,017.56		-
	GIA General					1,46,80,290.12	1,46,80,290.12		-
	GIA Sports Promotion Facility		0.00	4,135.00	4,135.00	2,80,551.94	2,80,551.94		
	Interest Accrued A/c					28,672.00	28,294.00		378.00
92	Univ. Commemorative Coin Set & Stamps A/c					7,38,63,513.14	1,40,37,336.07		
93	Capital Fund A/c					5,75,274.43	2,50,937.57		
94	Capital Fund A/c (U.G.C. 12th Plan Grant)					12,32,065.24	27,07,945.76		
95	Capital Fund A/c (Star College A/c - Scheme - 1)					3,20,127.00	3,20,127.00		
96	Capital Fund A/c (Star College A/c - Scheme - 2)					1,13,851.00	4,73,404.00		
97	Capital Fund A/c (SERB Project - Dr. Uma Dhawan)					5,87,255.00			
	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



S.NO.	NAME OF ACCOUNT	Debit O. Balance	Addition	Deletion	Debit C. Balance	CREDIT O. Balance	Addition	Deletion	Deletion	Credit C. Balance
	B.F.									
98	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	3,51,56,688.12	6,10,500.00
99	Capital Fund A/c (DST Project - Dr. Uma Chaudhry)					3,21,958.00				3,21,958.00
100	Interest Receivable A/c (SERB A/c)		8,460.00			8,460.00				
101	SOI 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				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			
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			
108	Fees Receivable from Delhi Univ. A/c									
109	Payable to Student/Vendor A/c									
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	13,29,756.84					
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									
121	Family Pension A/c		90,98,966.00		90,98,966.00					
122	Pension A/c		8,61,586.00		8,61,586.00					
123	Reimbursement of Tuition Fees A/c.		45,19,871.00		45,19,871.00					
124	LTCHTC Expenses A/c		12,96,000.00		12,96,000.00					
125	Leave Encashment for LTCHTC A/c		23,758.00		23,758.00					
126	Pensionary Benefits A/c (i.e. Gratuity, Leave)		8,27,646.00		8,27,646.00					
127	Encashment and Pension Commutation)		57,32,624.00		57,32,624.00					
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	



S.NO.	NAME OF ACCOUNT	Debit O. Balance	Deletion	Debit C. Balance	CREDIT O. Balance	Addition	Deletion	Credit C. Balance
	B.F.							
	Expenses from GIA Other than Salary	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	18,95,32,887.87
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	-	44,586.00	-	44,586.00	-	-	-
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	Refirement 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	Sanitatin 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	66,09,96,008.22	41,89,66,527.24	36,58,40,046.97	12,38,10,485.99	10,18,62,138.00	18,95,32,887.87



S.NO.	NAME OF ACCOUNT	Debit O. Balance	Addition	Deletion	Debit C. Balance	CREDIT O. Balance	Addition	Deletion	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	18,95,32,887.87	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	Protean (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				
	<u>Expenses from GIA Sports Promotion Facility</u>									
173	Sports Expenses A/c (Rec.)	-	27,620.00			8,136.00		19,484.00		
	<u>Income</u>									
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		25,558.00		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	-	-			6,653.00				6,653.00
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	Identity 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	



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	G/A Salary A/c	-	-	-	-	-	30,00,00,000.56	-	30,00,00,000.56
205	G/A Other than Salary A/c	-	-	-	-	-	2,04,30,290.12	-	2,04,30,290.12
206	G/A 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 as at 31-Mar-22	BCAS Students Fund A/c as at 31-Mar-23	BCAS Students Fund A/c as at 31-Mar-22	BCAS Students Fund A/c as at 31-Mar-23
Capital Account	Liabilities	Assets	Assets
4,76,46,328.50 (As per Annexure 1 Attached)	5,08,55,446.58	23,44,485.33 FIXED ASSETS (STUDENTS FUND)	39,43,616.33
			(As per Annexure 3 Attached)
92,18,774.00	Current Liabilities	1,04,63,852.00	5,45,20,617.17 Current Assets, Loans & Advances
	(As per Annexure 2 Attached)		(As per Annexure 4 Attached)
	Income & Expenditure (Net Profit)		
	- Current Period	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: 1/9/23



UDIN - 235H0G77BGXQKB8113

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	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
	<u>Direct Expenses</u> (Annexure 7 Attached)			<u>Direct Incomes</u> (Annexure 5 Attached)
		17.00	20,37,882.00 5,25,181.00 25,63,063.00	38,25,652.00 5,07,616.00
	<u>Gross Income c/o</u>	43,33,251.00	43,33,268.00	43,33,257.00
		43,33,268.00	25,63,063.00	25,63,063.00
	<u>Indirect Expenses</u> (Annexure 7 Attached)	2,35,740.00	12,25,985.00	<u>Gross Profit b/f</u> <u>INTEREST A/C (S.F.)</u>
		53,64,296.00		12,66,785.00
	<u>Net Income</u>			
	36,99,044.00			
	37,89,048.00	Total	56,00,036.00	Total
			37,89,048.00	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)

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: 11/1/23



UDIN - 23540677 BGK WQKB8113

44

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

	BCAS STUDENTS FUND A/C 1-Apr-22 to 31-Mar-23	BCAS STUDENTS FUND A/C 1-Apr-22 to 31-Mar-23
Receipts		
Opening Balance		
Bank Accounts		
Capital Account		
EARMARKED FUND A/C - CLUB A/C (S. F.)	4,45,83,970.13	
EARMARKED FUND A/C (S.F.)	20,000.00	
EARMARKED FUND A/C - SOCIETY HEAD (S. F.)	2,26,700.00	
Current Liabilities		
PAYABLE TO STUDENT / VENDOR A/C (S. F.)	1,15,600.00	
REFUNDABLE COLLEGE SECURITY FEE A/C (2018-19)	3,62,300.00	
REFUNDABLE LIBRARY SECURITY FEE A/C (2018-19)	25,000.00	
SUNDRY A/C (STUDENTS FUND)	5,000.00	
Current Assets		
RECEIVABLE FROM VENDOR A/C (S.F.)	35,971.00	
Direct Incomes		
CONSULTANCY SERVICES A/C (S.F.)	682.00	
IGNOU A/C (S. F.)	31,500.00	
ACADEMIC RECEIPTS A/C (S. F.)	7,15,702.00	
Indirect Incomes		
INTEREST A/C (S.F.)	3,000.00	
	7,50,202.00	
	12,66,785.00	
UNIV. SEXUAL HARASSMENT A/C (S.F.)		
WORLD UNIVERSITY SERVICES FEE A/C (S.F.)		
Duties & Taxes		
Sundry Creditors		
Fixed Assets		
FIXED ASSETS (STUDENTS FUND)		
Current Assets		
IKS RESEARCH PROJECT A/C (PROF. ERAM S RAO)		
RECEIVABLE FROM VENDOR A/C (S.F.)		
Deposits (Asset)		
Total C. F.	4,70,34,910.13	Total C. F.
		50,51,752.92

Contd....P/2



Receipts and Payments (Students Fund)

1-Apr-22 to 31-Mar-23

Receipts	BCAS STUDENTS FUND A/C 1-Apr-22 to 31-Mar-23	Payments	BCAS STUDENTS FUND A/C 1-Apr-22 to 31-Mar-23
Total B. F.	4,70,34,910.13	Total B. F.	50,51,752.92
		Direct Incomes	
		(GNOU A/C (S.F))	24,780.00
		ACADEMIC RECEIPTS A/C (S.F.)	1,91,265.00
		OTHER EXPENSES (S. A/C)	2,16,045.00
		EQUAL OPPORTUNITY CELL A/C (S.F.)	13,648.00
		GENDER SANITISATION 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 CHANGAE A/C (S.F.)	13,774.00
		WORKSHOP/SEMINAR A/C (S.F.)	1,835.00
		Closing Balance	2,32,834.00
		Bank Accounts	4,15,34,278.21
		Total	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



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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	39,580.00	67,836.66	62,670.00	-	5,166.66
9	BCAS Students Association Fee	6,22,361.00	1,95,150.00	8,17,511.00	-	-	8,17,511.00
10	Lapse Caution Money Fund A/c	-	19,75,190.00	19,75,190.00	-	-	19,75,190.00
11	Overhead Charges A/c	57,370.00	13,200.00	70,570.00	-	-	70,570.00
12	Deduction from Sponsorship Money A/c	1,600.00	-	1,600.00	-	-	1,600.00
13	Security Fees A/c	4,38,690.00	-	4,38,690.00	4,38,690.00	-	2,25,450.00
14	Prize Money Fund A/c	25,450.00	2,00,000.00	2,25,450.00	-	-	1,14,20,093.14
	Total (B)	82,49,155.14	41,88,945.00	1,24,38,100.14	10,18,007.00	-	1,29,21,922.14
	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



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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	1,21,082.00	38,100.00	1,59,182.00	21,677.00	0.00	
2	Instrumentation society	1,46,251.00	25,200.00	1,71,451.00	21,621.00	0.00	1,37,505.00
3	Food Technology Society	1,15,870.00	36,400.00	152,270.00	44,179.00	0.00	1,49,830.00
4	Computer Science society	1,05,071.00	68,000.00	173,071.00	47,641.92	0.00	1,25,429.08
5	Polymer Sc Society	57,596.00	51,600.00	109,196.00	21,736.00	0.00	87,460.00
6	BMS Society	1,34,555.00	36,500.00	171,055.00	22,608.00	0.00	1,48,447.00
7	Physics society	70,274.00	39,900.00	110,174.00	35,620.00	0.00	74,554.00
8	Microbiology society	71,631.00	30,000.00	101,631.00	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		15355.00	22,90,595.00
	Total (D)	22,75,240.00		22,75,240.00		15,355.00	22,90,595.00
2	Corpus Fund A/c	3,45,44,458.36	-	3,45,44,458.36	-	0.00	3,45,44,458.36
	Total (E)	3,45,44,458.36		3,45,44,458.36		-	3,45,44,458.36
	Grand Total (a+b+c+d+e)	4,76,71,773.50	46,29,345.00	5,23,01,123.50	14,61,031.92	15,355.00	5,08,55,446.58

DR

Assistant

SH
S. O. (Accounts)*DR*
Bursar*DR*
Principal*DR*

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
 (UNIVERSITY OF DELHI))

SECTOR-2, DWARAKA, NEW DELHI-110075.

Current Liabilities Details - Students Fund A/c (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 94C			8,520.00	5,412.00		3,108.00
b)	TDS 94J			3,750.00	3,150.00		600.00
c)	GST TDS (R. S. Enterprises)			11,986.00			
	Total			11,986.00			11,986.00
2	Deepika Wanganeo Memorial Interest A/c (S.F.)			24,256.00	24,256.00	8,562.00	15,694.00
3	PAYABLE TO STUDENT / VENDOR A/C (S. F.)	5,557.00	1,726.00	7,283.00			7,283.00
4	REFUNDABLE COLLEGE SECURITY FEE (2022-23)	39,616.00	25,000.00	64,616.00			64,616.00
5	REFUNDABLE COLLEGE SECURITY FEE A/C (2018-19)		17,84,000.00	17,84,000.00	5,000.00		17,79,000.00
6	REFUNDABLE COLLEGE SECURITY FEE A/C (2019-20)	2,07,500.00	5,000.00	2,12,500.00	80,000.00		1,32,500.00
7	REFUNDABLE COLLEGE SECURITY FEE A/C (2020-21)	10,97,500.00		10,97,500.00	7,27,500.00		3,70,000.00
8	REFUNDABLE COLLEGE SECURITY FEE A/C (2021-22)	10,95,000.00		10,95,000.00	7,500.00		10,87,500.00
9	REFUNDABLE LIBRARY SECURITY FEE A/C (2018-19)	13,70,000.00		13,70,000.00	40,000.00		13,30,000.00
10	REFUNDABLE LIBRARY SECURITY FEE A/C (2019-20)	2,07,500.00	5,000.00	2,12,500.00	80,000.00		1,32,500.00
11	REFUNDABLE LIBRARY SECURITY FEE A/C (2020-21)	10,97,500.00		10,97,500.00	7,27,500.00		3,70,000.00
12	REFUNDABLE LIBRARY SECURITY FEE A/C (2021-22)	10,95,000.00		10,95,000.00	7,500.00		10,87,500.00
13	REFUNDABLE LIBRARY SECURITY FEE A/C (2022-23)	13,70,000.00		13,70,000.00	40,000.00		13,30,000.00
14	SH. SHYAM LAL & SMT. ANAR DEVI MEMORIA INTEREST A/C	26,76,000.00		26,76,000.00	5,000.00		26,71,000.00
15	Sourabh Grover Memorial Interest A/C (S.F.)		8,859.00	8,859.00			8,859.00
16	SUNDRY A/C (STUDENTS FUND)	17,451.00	2,110.00	19,561.00			19,561.00
17	UNIV. SEXUAL HARASSMENT A/C (S.F.)	9,200.00	35,971.00	45,171.00	600.00		44,571.00
18	WORLD UNIVERSITY SERVICES FEE A/C (S.F.)		13,040.00	13,040.00	2,596.00		10,444.00
	<i>Grand Total</i>	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)

Bursa

Principal



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BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI))

Fixed Assets Details - Students Fund (2022-23)

SECTOR-2, DWARKA, NEW DELHI-110075

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. Office & Scientific Equipments	1	2	3	4	5	6	7	8	(4 - 8)	
2. Library Books (Donated and purchased)	22,75,240.00	14,84,173.00		37,59,413.00				37,59,413.00	22,75,240.00	
Total of A.				1,14,958.00				1,14,958.00		
B. Other Fixed Assets										
2. Water Cooler & Stabilizer	22,75,240.00	15,99,131.00	-	38,74,371.00	-	-	-	38,74,371.00	22,75,240.00	
3. Tables for Sports										
4. Musical Instruments										
5. Table Tennis with Wheels										
6. Badminton, Volley Balles Poles & Football										
Total of B.				2,996.00		2,996.00		2,996.00	2,996.00	
Gross Total (A) + (B)				69,245.33		69,245.33		69,245.33	69,245.33	
				15,99,131.00		39,43,616.33		39,43,616.33	23,44,485.33	

bx
Assistant

6
S. O. (Accounts)

bx
Bursar

bx
Principal



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

Current Assets, Loan & Advances Details - Students Fund (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)	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					
4	Union Bank of India (S. F.)					
5	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
6	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
7	INTEREST ACCRUED A/C (S. F.)	-	65,399.00	65,399.00	-	65,399.00
8	RECEIVABLE FROM VENDOR A/C (S. F.)	-	12,695.00	12,695.00	-	12,695.00
	SECURITY FOR GL 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
	<i>Grand Total</i>	<i>5,45,20,617.17</i>	<i>1,37,20,675.00</i>	<i>6,82,41,292.17</i>	<i>55,07,313.92</i>	<i>6,27,39,978.25</i>

Assistant

S. O. (Accounts)

Bursar

Principal



Annexure 5 : Academic Receipts

	Amount (Rs)
	Current year
<u>Fees Recd. from Students</u>	
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
Career 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

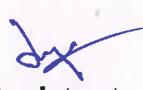


BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
 (UNIVERSITY OF DELHI)
 SECTOR-2, DWARKA, NEW DELHI-110075

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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



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

DK
Assistant

H
S. O. (Accounts)

W/
Bursar

MD
Principal



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

CAUTION DEPOSIT ACCOUNT

Statement No. 1

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

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
Balance as on 1st April,2022	95,60,190.00	Security Refund during the year 2022-23	
Security Collect during the Year (2022-23)		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

H
S. O. (Accounts)

✓
Bursar

D
Principal



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

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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
	Reimbursement from Delhi University (NSS Centre)	13,500.00	0.00	Other NSS Activities	5,750.00
			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



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
	<u>Fees Heads</u>								
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	-	-	-	-	13,04,00	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	-	-	-	-	130,100.00	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	Addition	Deletion	Debit	CREDIT	Addition	Deletion	Credit
		O. Balance			O. Balance				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	-	-	-	95,885.00	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	6,600.00			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	-	-	-	1,12,688.00				1,12,688.00
	Advance A/c								
62	Advance Paid through Card A/c	14,375.04			14,375.04				
	Total C. F.	14,375.04			1,98,89,160.14	1,14,18,790.00	62,01,796.92	2,51,06,153.22	



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 Wangano & 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	-	-	-	-	-	-	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 Fund A/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	-	-	-	-
73	Consultant Services A/c	-	-	-	-	-	31,500.00	-	31,500.00
74	Equal Opportunity Cell A/c	-	-	13,648.00	13,648.00	-	-	-	-
75	Gender Sanitisation 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	Photocopyer 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	-	1,97,181.00	-	1,97,181.00	-	-	-	-
87	Deduction from Sponsorship Money A/c	-	-	1,600.00	-	-	-	1,600.00	-
88	Overhead Charges A/c	-	-	57,370.00	13,200.00	-	-	70,570.00	-
89	Workshop/Seminar A/c	-	3,835.00	-	3,835.00	-	-	-	-
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	5,682.00	2,41,38,290.37	2,72,72,186.14	1,55,27,389.00	64,71,878.92	3,13,27,696.22



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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.	1,18,04,699.37		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
92	Deepika Wangano Memorial Interest A/c	-				5,557.00	1,726.00		3,13,27,696.22
93	Sourabh Grover Memorial Interest A/c	-				17,451.00	2,110.00		7,283.00
94	Shyam LAL & Anar Devi Memorial Interest A/c	-				8,859.00			19,561.00
95	Donation A/c	-				25,450.00	2,00,000.00		8,859.00
96	Income Tax A/c (94C)	-				8,520.00	5,412.00		2,25,450.00
97	Income Tax A/c (94J)	-				3,750.00	3,150.00		3,108.00
98	GST TDS A/c (R. S. Enterprises)	-				11,986.00			600.00
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	-			
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	-			3,45,44,458.36
	TOTAL	5,68,65,102.50		1,47,90,213.00	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

bx
Assistant

S. O. (Accounts)

bx
Bursar

bx
Principal



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

Balance Sheet (Provident Fund & New Pension Scheme)

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
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)
13,97,11,951.40	<u>Current Liabilities</u> (As per Annexure 2 Attached)	15,36,34,459.00	
13,99,50,818.91	Total	15,37,80,054.91	13,99,50,818.91 Total
			15,37,80,054.91

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: 1/4/23



UDIN - 235467890K241

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

BCAS PROVIDENT FUND & NEW PENSION SCHEME A/C		BCAS PROVIDENT FUND & NEW PENSION SCHEME A/C	
Receipts	1-Apr-22 to 31-Mar-23	Payments	1-Apr-22 to 31-Mar-23
<u>Opening Balance</u>		<u>Current Liabilities</u>	
<u>Union Bank of India (P.F.)</u>	45,336.11	<u>NEW PENSION SCHEME A/C (N.P.S.)</u>	1,30,80,036.00
<u>Union Bank of India (N.P.S.)</u>	1,22,485.80	<u>PROVIDENT FUND SUBSCRIPTION A/C (P.F.)</u>	69,23,211.00
<u>Capital Account</u>		<u>Current Assets</u>	
<u>RESERVE FUND A/C (N.P.S.)</u>	6,649.00	<u>S/UNDRY A/C (P.F.)</u>	2,00,03,247.00
<u>Current Liabilities</u>		<u>Deposits (Asset)</u>	
<u>NEW PENSION SCHEME A/C (N.P.S.)</u>		<u>Indirect Incomes</u>	
<u>PROVIDENT FUND SUBSCRIPTION A/C (P.F.)</u>	1,30,80,036.00	<u>INTEREST A/C (P.F.)</u>	1,13,70,900.00
<u>Current Assets</u>	1,40,35,469.00	<u>Closing Balance</u>	
<u>INTEREST ACCRUED A/C (P. F.)</u>	2,71,15,505.00	<u>Union Bank of India (P.F.)</u>	518.00
<u>RECEIVABLE FORM COLLEGE A/C (P.F.)</u>	43,591.00	<u>Union Bank of India (N.P.S.)</u>	5,37,933.91
<u>RECEIVABLE FROM COLLEGE A/C (N.P.S.)</u>	94,764.00		3,85,568.11
<u>Deposits (Asset)</u>	23,231.00		1,52,365.80
<u>Indirect Incomes</u>	43,88,471.00		
<u>INTEREST A/C (P.F.)</u>	45,49,997.00		
<u>Total</u>	72,626.00	<u>Total</u>	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: 11/9/23



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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	132,127.20	-	-	1,32,127.20
2	Reserve Fund A/c (PF)			1,47,501.71	-	1,47,501.71	1,34,033.00
	Total	2,38,867.51	40,761.40	2,79,628.91	1,34,033.00	-	1,45,595.91

bx
 Assistant

H
 S. O. (Accounts)

PK
 Bursar

P
 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 (N.P.S)	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
	<i>Grand Total</i>	13,97,11,951.40	3,65,23,891.00	17,62,35,842.40	2,26,01,383.40	-	15,36,34,449.00

bx
 Assistant *W*
 S. O. (Accounts)

Bursar *W*
 Principal *D*



61

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 (P.F)	45,336.11	1,86,34,861.00	1,86,80,197.11	1,82,94,629.00	3,85,566.11
	Union Bank of India (N.P.S)	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.)					
4	RECEIVABLE FROM COLLEGE 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
5	RECEIVABLE FROM COLLEGE A/C (N.P.S)	1,07,051.00	-	1,07,051.00	94,764.00	12,287.00
6	SUNDRY A/C (P.F.)	23,231.00	-	23,231.00	23,231.00	-
			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

DR
Assistant

HD
S. O. (Accounts)

PK
Bursar

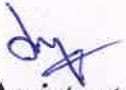
M
Principal



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

[Signature]
Assistant

[Signature]
S. O. (Accounts)

[Signature]
Bursar

[Signature]
Principal



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

H
 S. O. (Accounts)

SK
 Bursar

10
 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: 11/1/23



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BHASKARACHARYA COLLEGE OF APPLIED SCIENCES : DELHI

SCHEDULE B – CONTINGENT LIABILITIES AND NOTES TO THE ACCOUNTS

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

1. Current Assets, Loans & Advances

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

2. Provision for Taxation

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

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

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


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


(Prof. Sidharth Sirohi)
Bursar


(Prof. Avneesh Mittal)
Offg. Principal


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

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



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



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.



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).

mfContd....p/3

Page-3INCOME

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

GENERAL

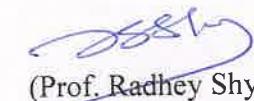
- i) That the account includes the income received on accrual basis and expenditure incurred on accrual basis
- ii) That the expenditure out of each grant for specific purpose paid by the Directorate of Higher Education has been booked under separate details heads in the College Account.
- iii) That 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.


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

CA Rohit Kumar
Prop.
M. NO.540677

1/9/23



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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

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

5. Depreciation

The College is not providing any depreciation on its 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.

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For ROHIT A KUMAR & ASSOCIATES
Chartered Accountant,
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CA Rohit Kumar
Prop.
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11/1/23



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

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

SCHEDULE F – NOTES TO THE ACCOUNTS

1. Current Assets, Loans & Advances

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

2. Provision for Taxation

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

- 3. Corresponding figures for the previous year have been regrouped / rearranged, wherever necessary.
- 4. Interest on Provident Fund has been considered @ 5.55% for the year 2022-23.

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

CA Rohit Kumar
 Prop.
 M. NO.540677

1/9/23

