



JAIN SACHIN K & CO

Chartered Accountants

AE-149, Shalimar Bagh, Delhi-110088 Delhi

Phone : 9810248940, E-Mail : ca.sachinkjain@gmail.com

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UDIN: 26094187HYBYCW1144

AUDIT REPORT OF BHASKRACHARYA COLLEGE OF APPLIED SCIENCES

To
Bhaskracharya College of Applied Sciences

Report on the Financial Statements

We have audited the financial statements of **Bhaskracharya College of Applied Sciences** ("the College") at Sector-2, Dwarka, Delhi-110075, which comprise the Balance Sheet as at **March 31, 2026**, the Statement of Income & Expenditure Account and the Receipt & Payment Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the College in accordance with Accounting Standards and accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

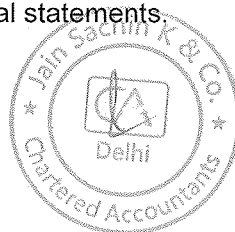
Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the College's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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



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Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the College as at 31st March, 2026, and its Surplus for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. We report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the College far as it appears from our examination of those books.
 - (c) The Balance Sheet, and the Statement of Profit and Loss dealt with by this Report, are in agreement with the books of account.
 - (g) In our opinion the Balance Sheet and the statement of Income & Expenditure comply with the Accounting Standards to the extent applicable:



Place:- Delhi

Dated:- 22.07.2026

FOR JAIN SACHIN K & CO.
Chartered Accountants
FIRM REGN NO 043312N

CA Sachin Kumar Jain
Partner, M.No. 094187



भास्कराचार्य कॉलेज ऑफ अप्लाइड साइंसेस
(दिल्लीविश्वविद्यालय)

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)

Accredited by NAAC with Grade 'A++'; 2025 NIRF Rank-45 (College Category)



Ref. No.BCAS/2026/A/c's/.....

Date : _____



CERTIFICATE

Certified that the College has fulfilled all the
conditions of the Grant for the year 2025-2026.


Principal (Offg.)


Treasurer
Governing Body


Chairman
Governing Body

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

CONSOLIDATED BALANCE SHEET OF COLLEGE ACCOUNTS AS AT 31st March, 2026

		(Amount in Rs.)		
	Particulars	Note	31 March 2026	31 March 2025
I	SOURCES OF FUNDS			
1	NPO FUNDS			
(a)	UNRESTRICTED FUNDS (from College Balance Sheet)	3	9,02,84,778.64	4,22,56,825.98
	UNRESTRICTED FUNDS (from Students Fund Balance Sheet)	3	7,78,91,950.99	6,77,80,214.10
	UNRESTRICTED FUNDS (from Provident & New Pension Scheme Balance Sheet)	3	4,44,374.91	1,63,923.91
(b)	RESTRICTED FUNDS (from College Balance Sheet)	4	1,35,77,548.79	1,09,38,695.64
			18,21,98,653.33	12,11,39,659.63
2	Non-current liabilities			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
3	Current liabilities			
(a)	Short-term borrowings		-	-
(b)	Other current liabilities (from College Balance Sheet)	5	46,53,752.78	42,26,802.78
	Other current liabilities (from Students Fund Balance Sheet)	5	2,15,28,637.00	1,73,25,079.00
	Other current liabilities (from Provident Fund & New Pension Scheme Balance Sheet)	5	17,99,23,244.00	18,93,84,078.00
(c)	Short-term provisions		-	-
			20,61,05,633.78	21,09,35,959.78
	Total		38,83,04,287.00	33,20,75,619.00
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment (from College Balance Sheet)	6	64,57,592.80	57,22,116.69
(ii)	Property, Plant and Equipment (from Students Fund Balance Sheet)	6	1,12,40,473.58	53,83,197.03
(b)	Long Term Investments		-	-
(c)	Long Term Loans and Advances (from College Balance Sheet)	7	79,060.00	14,650.00
	(from Students Fund Balance Sheet)	7	4,82,329.36	4,82,329.36
(d)	Other Long Term Assets	7	-	-
			1,82,59,455.74	1,16,02,293.08
2	Current assets			
(a)	Current investments			
(i)	College	8	8,00,00,000.00	-
(ii)	Provident Fund	8	16,79,89,449.00	17,06,64,764.00
(b)	Inventories		-	-
(c)	Receivables			
	(from College Balance Sheet)	8	6,27,436.00	20,01,546.00
	(from Students Fund Balance Sheet)	8	9,058.00	9,851.00
	(from Provident Fund & New Pension Scheme Balance Sheet)	8	2,40,249.00	60,000.00
(d)	Cash and bank balances			
	(from College Balance Sheet)	9	3,77,82,134.41	6,47,64,508.67
	(from Students Fund Balance Sheet)	9	7,09,64,574.05	6,41,56,053.75
	(from Provident Fund & New Pension Scheme Balance Sheet)	9	5,52,855.91	60,10,467.91
(e)	Short Term Loans and Advances		-	-
(f)	Other current assets			
	(from College Balance Sheet)	10	4,73,453.00	17,946.00
	(from Students Fund Balance Sheet)	10	60,806.00	35,419.00
	(from Provident Fund & New Pension Scheme Balance Sheet)	10	1,13,44,816.00	1,27,52,770.00
			37,00,44,831.37	32,04,73,326.33
	Total		38,83,04,287.00	33,20,75,619.00
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

S. O. (Accounts)

BURSAR

PRINCIPAL

Treasurer

Chairman

In terms of our separate report of even date attached
FOR JAIN SACHIN K & CO.

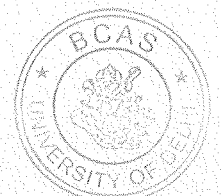
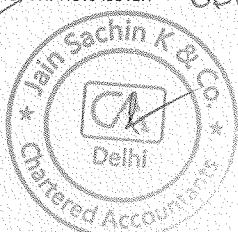
CHARTERED ACCOUNTANTS, FR. NO.043312N

UDIN NO : 26094187HYBYCWN1144

(SACHIN KUMAR JAIN)
PARTNER
M.No. 094187

Place: Delhi

Dated: 22-7-26



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

CONSOLIDATED STATEMENT OF PROFIT AND LOSS OF COLLEGE ACCOUNTS FOR THE YEAR ENDED 31st March 2026

		(Amount in Rs.)		
	Particulars	Note	31 March 2026	31 March 2025
I	Income			
	Donations and Grants (from College P & L Sheet)	11	38,85,00,000.00	33,41,73,406.90
	Academic Receipt (from College P & L Sheet)	11	96,40,870.00	78,89,710.00
	Academic Receipt (from Students Fund P & L Sheet)	11	57,24,118.00	46,75,667.96
II	Other Income (from College P & L Sheet)	12	85,95,358.00	23,18,004.00
	Other Income (from Students Fund P & L Sheet)	12	27,67,936.00	29,93,550.00
	Other Income (from PF & NPS P & L Sheet)	12	1,24,88,249.00	1,07,87,710.00
III	Total Income (I+II)		42,77,16,531.00	36,28,38,049.00
IV	Expenses:			
(a)	Employee benefits expense (from College P & L Sheet)	13	29,68,60,371.00	28,45,20,785.00
(b)	Depreciation and amortization expense (from College P & L Sheet)	14	11,35,842.89	14,00,626.70
(c)	Depreciation and amortization expense (From Students P & L Sheet)	13	13,62,921.45	19,66,532.56
(d)	Other expenses (from College P & L Sheet)	15	1,89,03,415.41	1,63,35,098.22
(e)	Other expenses (from Students Fund P & L Sheet)	14	4,65,125.66	4,89,677.04
(f)	Other expenses (from Provident Fund & NPS P & L Sheet)	13	1,24,88,249.00	1,07,87,710.00
	Total expenses		33,12,15,925.00	31,55,00,430.00
V	Excess of Income Over Expenditures/(Excess of Expenditures Over Income) before exceptional and extraordinary items and tax (III- IV)		9,65,00,606.00	4,73,37,619.00
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	Excess of Income Over Expenditures/(Excess of Expenditures Over Income) before extraordinary items and tax (V-VI)		9,65,00,606.00	4,73,37,619.00
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	Excess of Income Over Expenditures/(Excess of Expenditures Over Income)		9,65,00,606.00	4,73,37,619.00
X	Appropriations Transfers to fund			
XI	Balance transferred to General Fund		9,65,00,606.00	4,73,37,619.00
	The accompanying notes are an integral part of the financial statements			

* wherever applicable

S. O. (Accounts)

BURSAR

PRINCIPAL

Treasurer

Chairman

In terms of our separate report of even date attached
FOR JAIN SACHIN K & CO.
CHARTERED ACCOUNTANTS, FR. NO.043312N

(SACHIN KUMAR JAIN)
PARTNER
M.No. 094187

Place: Delhi

Dated: 22-7-26



UDIN No. 26094187HYBYCWI144

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

CONSOLIDATE NOTES OF BALANCE SHEET AS AT 31ST MARCH, 2026

(Amount in Rs.)

	Particulars	Note	31 March 2026	31 March 2025
I	SOURCES OF FUNDS			
1	NPO FUNDS			
(a)	UNRESTRICTED FUNDS	3	16,86,21,104.54	11,02,00,963.99
(b)	RESTRICTED FUNDS	4	1,35,77,548.79	1,09,38,695.64
			18,21,98,653.33	12,11,39,659.63
2	Non-current liabilities			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
			-	-
3	Current liabilities			
(a)	Short-term borrowings		-	-
(b)	Other current liabilities	5	20,61,05,633.78	21,09,35,959.78
(c)	Short-term provisions		-	-
			20,61,05,633.78	21,09,35,959.78
	Total		38,83,04,287.00	33,20,75,619.00
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	6	1,76,98,066.38	1,11,05,313.72
(b)	Long Term Investments		-	-
(c)	Long Term Loans and Advances	7	5,61,389.36	4,96,979.36
(d)	Other Long Term Assets		-	-
			1,82,59,455.74	1,16,02,293.08
2	Current assets			
(a)	Current investments	8	24,79,89,449.00	17,06,64,764.00
(b)	Receivables	8	8,76,743.00	20,71,397.00
(c)	Cash and bank balances	9	10,92,99,564.37	13,49,31,030.33
(d)	Other current assets	10	1,18,79,075.00	1,28,06,135.00
			37,00,44,831.37	32,04,73,326.33
	Total		38,83,04,287.00	33,20,75,619.00
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

S. O. (Accounts)

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Treasurer

Chairman

In terms of our separate report of even date attached
FOR JAIN SACHIN K & CO.

CHARTERED ACCOUNTANTS, FR. NO.043312N

UDIN NO. 26094187HBYCW114U

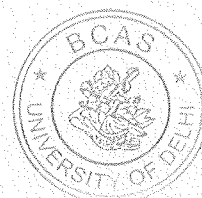
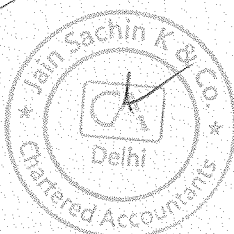
(SACHIN KUMAR JAIN)

PARTNER

M.No. 094187

Place: Delhi

Dated: 22-7-26



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

CONSOLIDATE NOTES OF PROFIT AND LOSS ACCOUNT AS AT 31ST MARCH, 2026

		(Amount in Rs.)		
	Particulars	Note	31 March 2026	31 March 2025
I	Income	11	40,38,64,988.00	34,67,38,784.86
II	Other Income	12	2,38,51,543.00	1,60,99,264.00
III	Total Income (I+II)		42,77,16,531.00	36,28,38,048.86
IV	Expenses:			
(a)	Employee benefits expense	13	29,68,60,371.00	28,45,20,785.00
(b)	Depreciation and amortization expense	14	24,98,764.34	33,67,159.26
(c)	Other expenses	15	3,18,56,790.07	2,76,12,485.26
	Total expenses		33,12,15,925.41	31,55,00,429.52
V	Excess of Income Over Expenditures/(Excess of Expenditures Over Income) before exceptional and extraordinary items and tax (III- IV)		9,65,00,605.59	4,73,37,619.34
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	Expenditures Over Income) before extraordinary items and tax (V-VI)		9,65,00,605.59	4,73,37,619.34
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	Excess of income Over Expenditures/(Excess of Expenditures Over Income)		9,65,00,605.59	4,73,37,619.34
X	Appropriations Transfers to fund		-	-
XI	Balance transferred to General Fund		9,65,00,605.59	4,73,37,619.34
			9,65,00,605.59	4,73,37,619.34
	The accompanying notes are an integral part of the financial statements			

* wherever applicable

S. O. (Accounts)

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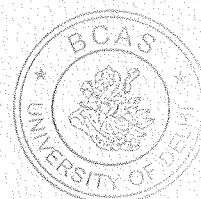
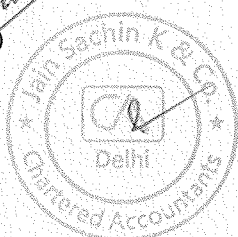
In terms of our separate report of even date attached
FOR JAIN SACHIN K & CO.
CHARTERED ACCOUNTANTS, FR. NO.043312N

(SACHIN KUMAR JAIN)
PARTNER
M.No. 094187

UDIN No. 26094187HYBYCW1144

Place: Delhi

Dated: 22-07-26



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)

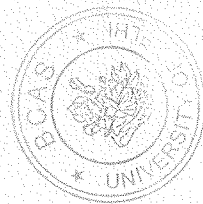
SECTOR-2, DWARKA, NEW DELHI-110075.

Receipts and Payments (CONSOLIDATED ACCOUNT)

1-Apr-25 to 31-Mar-26

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES		BHASKARACHARYA COLLEGE OF APPLIED SCIENCES	
Receipts	1-Apr-25 to 31-Mar-26	Payments	1-Apr-25 to 31-Mar-26
Opening Balance		Capital Account (College)	
Bank Accounts		IKS PROJECT A/C (PROF. SIDHARTH SIROHI)	1,17,774.00
PUNJAB NATIONAL BANK A/C (COLLEGE)	8,17,568.18	INDIAN NATIONAL SCIENCE ACADEMY A/C (DR. SUSMITA)	3,34,353.00
PUNJAB NATIONAL BANK A/C (STAR COLLEGE SCHEME)	9,51,963.00	SERB PROJECT-2 (DR. UMA DHAWAN)	23,038.85
STATE BANK OF INDIA A/C (COLLEGE)	1,62,31,726.83	SKILL ENHANCEMENT COURSE A/C	4,94,687.00
UNION BANK OF INDIA A/C (BCAS EXAM. A/C)	2,89,618.20	THR-ICMR PROJECT A/C (DR. ERAM S. RAO)	4,760.00
UNION BANK OF INDIA A/C (COLLEGE)	4,63,70,457.16	UNNAT BHARAT ABHIYAN A/C	39,903.00
UNION BANK OF INDIA A/C (ICSSR-0877)	1,141.48	GIA General Unspent Balance A/c	61,88,849.48
UNION BANK OF INDIA A/C (IGNOU)	12,351.10	GIA Salary Unspent Balance A/c	3,56,28,701.56
UNION BANK OF INDIA A/C (SERB PROJECT)	89,682.72	Capital Account (Students Fund)	
UNION BANK OF INDIA A/C (STUDENT'S FUND)	6,38,75,347.75	NPO UNRESTRICTED FUND (CLUB A/C) (S.F)	1,17,701.00
UNION BANK OF INDIA A/C (PF)	58,57,263.11	NPO UNRESTRICTED FUND (FEES HEADS) (S. F.)	2,11,415.00
UNION BANK OF INDIA A/C (NPS)	1,53,204.80	NPO UNRESTRICTED FUND (SOCIETY HEADS) (S.F)	1,55,910.00
Capital Account (College)			4,85,026.00
IKS PROJECT A/C (PROF. SIDHARTH SIROHI)	213639.00	Current Liabilities (College)	
INDIAN NATIONAL SCIENCE ACADEMY A/C (DR. SUSMITA)	360000.00	BCAS EXAMINATION CONTINGENCY A/C	50,53,156.00
SERB PROJECT-2 (DR. UMA DHAWAN)	1736.00	BCAS IGNOU A/C	33,58,398.00
SKILL ENHANCEMENT COURSE A/C	2500000.00	BIHAR STUDENT CREDIT CARD LOAN SCHEME A/C	72,247.00
SOL INCOME & EXPENSES A/C	56250.00	DAILY WAGES PAYMENT PAYABLE A/C	6,05,289.00
STAR COLLEGE SCHEME A/C (1)	2475.00	DELHI UNIVERSITY STUDENTS UNION FEE A/C	71,440.00
STAR COLLEGE SCHEME A/C (2)	24315.00	D.U.C.K.U. FEE A/C	6,200.00
THR-ICMR PROJECT A/C (DR. ERAM S. RAO)	456300.00	D.U.C.L.E.A. FEE A/C	200.00
UNNAT BHARAT ABHIYAN A/C	63000.00	D.U.C.L.S.A. FEE A/C	675.00
Capital Account (Students Fund)		EPF ACCOUNT (COLLEGE)	10,65,529.00
NPO UNRESTRICTED FUND (CLUB A/C) (S.F)	20,000.00	EWS SUPPORT UNIVERSITY FUND A/C	2,01,300.00
NPO UNRESTRICTED FUND (FEES HEADS) (S. F.)	13,390.00	FELLOWSHIP A/C	4,89,565.00
NPO UNRESTRICTED FUND (OTHER HEADS) (S.F)	2,50,000.00	GROUP INSURANCE SCHEME A/C (T)	5,09,600.00
NPO UNRESTRICTED FUND (SOCIETY HEADS) (S.F)	2,05,200.00	L.I.C. PREMIUM A/C (N.T.)	26,37,867.00
Current Liabilities (College)		L.I.C. PREMIUM A/C (T.)	13,60,412.00
BCAS EXAMINATION CONTINGENCY A/C	72,63,308.00	MERITORIOUS STUDENT AWARD A/C	10,000.00
BCAS IGNOU A/C	35,38,067.00	MSME INNOVATIVE SCHEME A/C	1,33,317.00
BIHAR STUDENT CREDIT CARD LOAN SCHEME A/C	72,247.00	NEW PENSION SCHEME A/C (COLLEGE)	1,40,37,076.00
D.U.C.K.U. FEE A/C	250.00	PAYABLE TO STAFF/NOMINEE A/C	57,528.00
		PAYABLE TO STUDENT/VENDOR A/C (COLLEGE)	17,470.00
		PAYMENT TO ISRF FELLOWSHIP A/C	3,00,000.00
Total B. F.	15,22,96,494.33	Total B. F.	36,06,01,954.85

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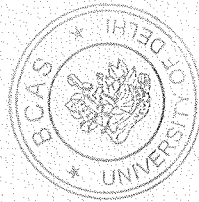
BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Receipts and Payments (CONSOLIDATED ACCOUNT)

1-Apr-25 to 31-Mar-26

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES		BHASKARACHARYA COLLEGE OF APPLIED SCIENCES	
Receipts	1-Apr-25 to 31-Mar-26	Payments	1-Apr-25 to 31-Mar-26
Total C. F.	15,22,96,494.33	Total C. F.	36,06,01,954.85
Current Liabilities (College)		Current Liabilities (College)	
EPF ACCOUNT (COLLEGE)	1,875.00	PROVIDENT FUND (COLLEGE)	1,61,82,744.00
FELLOWSHIP A/C	55,656.00	SALARY/PENSION ETC. PAYABLE A/C	20,57,11,756.00
GROUP INSURANCE SCHEME A/C (T)	1,55,200.00	SC/SC UNION FEE A/C	100.00
HEALTH CENTRE CONTRIBUTION A/C (TEACHING)	24,000.00	SECURITY & EMD A/C	2,04,916.00
HEALTH CENTRE CONTRIBUTION (NON-TEACHING)	8,450.00	STAFF ASSOCIATION A/C (T)	1,01,700.00
ICSSR A/C	22.00	STUDENTS FUND A/C (COLLEGE)	1,52,38,442.96
MERITORIOUS STUDENT AWARD A/C	10,000.00	SUNDY A/C (SERB)	5,01,924.00
PAYMENT TO ISRF FELLOW A/C	3,00,000.00	TRADITIONAL RECEIPTS OF INDIA PROJECT A/C	1,75,055.00
PROVIDENT FUND A/C (COLLEGE)	12,60,000.00	UNIVERSITY DEVELOPMENT FUND FEES A/C	12,31,600.00
SECURITY & E.M.D. A/C	5,916.00	UNIVERSITY FACILITIES & SERVICE CHARGES A/C	13,36,750.00
STAFF ASSOCIATION A/C (TEACHING)	1,200.00	UNIVERSITY STUDENTS WELFARE FUND A/C	2,67,350.00
STUDENTS FUND A/C (COLLEGE)	2,00,000.00	Duties & Taxes	3,72,13,871.00
SUNDY A/C (COLLEGE)	5,06,924.00	Sundry Creditors	91,31,384.00
TRADITIONAL RECIPES OF INDIA PROJECT A/C (DR. ERAM)	70,200.00		
Duties & Taxes	6,550.00	Current Liabilities (Students Fund)	76,58,828.00
Current Liabilities (Students Fund)		BCAS ALUMNI ASSOCIATION A/C	4,61,900.00
SUNDY A/C (STUDENTS FUND)	1,40,603.00	GST ACHIEVER PRINTING A/C	9,600.00
UNIV. SEXUAL HARASSMENT A/C (S.F.)	3,184.00	NCC FEES A/C (S.F.)	631.00
WORLD UNIVERSITY SERVICES FEE A/C (S.F.)	3,184.00	PAYABLE TO STUDENT / VENDOR A/C (S.F.)	1,12,079.00
		SECURITY PAYABLE TO STUDENTS A/C (S.F.)	5,75,310.00
Current Liabilities (PF & NPS)		STC ON ADV. BIOINSTRU. TECHNIQUES A/C (S.F.)	7,614.00
PROVIDENT FUND SUBSCRIPTION A/C (P.F.)	1,61,22,744.00	SUNDY A/C (STUDENTS FUND)	17,910.00
		UNIV. SEXUAL HARASSMENT A/C (S.F.)	3,184.00
Current Assets (College)		WORLD UNIVERSITY SERVICES FEE A/C (S.F.)	3,184.00
Medical Advance	3,31,328.00	Duties & Taxes	78,074.00
LTC/HTC Advance	1,03,489.00	Sundry Creditors	63,89,342.00
GROUP INSURANCE SCHEME A/C (NT)	34,497.00		
INTEREST ACCRUED A/C (COLLEGE)	10,234.00	Current Liabilities (PF & NPS)	
STAFF ASSOCIATION A/C (NON-TEACHING)	1,300.00	PROVIDENT FUND SUBSCRIPTION A/C (P.F.)	3,80,31,625.00
UNIV. TEACHERS WELFARE FUND A/C	1,200.00		
TDS RECEIVABLE FROM I. TAX DEPT. A/C	13,34,880.00		
Total B. F.	66,93,74,997.33	Total B. F.	40,62,92,407.85

Contd.....p/3



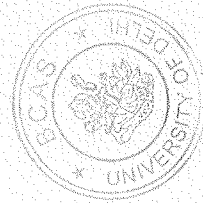
BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)

SECTOR-2, DWARKA, NEW DELHI-110075

Receipts and Payments (CONSOLIDATED ACCOUNT)

BHASKARACHARYA COLLEGE OF APPLIED SCIENCES		BHASKARACHARYA COLLEGE OF APPLIED SCIENCES	
Receipts		Payments	
1-Apr-25 to 31-Mar-26		1-Apr-25 to 31-Mar-26	
Total C. F.		Total C. F.	
UNIVERSITY STUDENTS WELFARE FUND A/C	61,800.00	Fixed Assets	40,62,92,407.85
Deposits (Asset)	49,89,30,060.00	FIXED ASSETS (COLLEGE)	33,27,687.00
Current Assets (Students Fund)		FIXED ASSETS (EXAM. A/C)	
COLLEGE MAIN A/C (S. F.)	1,50,38,442.96	FIXED ASSETS (STUDENTS FUND)	
TDS RECEIVABLE FROM I. T. DEPT. A/C (S.F.)	753.00		
		Current Assets (College)	58,00,70,234.00
Current Assets		GROUP INSURANCE SCHEME A/C (NT)	1,70,897.00
INTEREST ACCRUED A/C (P. F.)	40,73,635.00	STAFF ASSOCIATION A/C (NON-TEACHING)	97,100.00
NEW PENSION SCHEME A/C (NPS)	1,40,37,076.00	UGC IQAC GRANT A/C	5,588.00
RECEIVABLE FROM COLLEGE A/C (P.F.)	60,000.00	UNIVERSITY TEACHERS WELFARE FUND A/C	19,600.00
Deposits (Asset)	6,59,28,842.00	Deposits (Asset)	57,89,30,060.00
		Loans & Advances (Asset)	8,46,989.00
Direct Incomes		Current Assets (Students Fund)	2,00,000.00
CANTEEN RENT A/C	80,000.00	DEPOSITS (ASSETS)	
CANTEEN WATER & ELECTRICITY	26,361.00	Current Assets (PF & NPS)	6,84,84,564.00
FEES A/C	1,25,09,616.00	NEW PENSION SCHEME A/C (NPS)	
INTEREST ON GIA SALARY F.D.	12,20,189.00	Deposits (Asset) (PF)	1,40,37,076.00
RETIREMENT BENEFITS A/C	24,10,118.00		5,44,47,488.00
GRANT-IN-AID A/C	38,85,00,000.00	Direct Incomes (College)	6,25,000.00
Direct Incomes		FEES A/C	
IGNOU A/C (S. F.)	8,71,437.00		
		Indirect Incomes (College)	36,425.00
Indirect Incomes		FEES COLLECTION FROM SB COLLECT A/C	
FEE COLLECTION FROM SB COLLECT A/C	1,80,09,639.00	SCRAP INCOME A/C	
INTEREST A/C (PNB)	19,678.00		
INTEREST A/C (SBI)	6,67,662.00	Direct Incomes (Students Fund)	2,46,764.00
INTEREST A/C (UBI)	10,66,642.00	ACADEMIC RECEIPTS A/C (S. F.)	
INTEREST RECEIVED ON TDS A/C	3,710.00		
MISC. INCOME	8,578.00	Direct Expenses (College)	
INCOME FROM SALE OF SCRAP	6,38,641.00	Academic Expenses (College)	18,79,732.00
PENAL INTEREST A/C	308.00	Administrative Expenses (College)	97,38,740.41
RTI A/C	20.00	SALARY & ALLOWANCES EXPENSES A/C	53,22,314.00
		PENSIONNEE BENEFITS A/C	1,25,20,686.00
			2,94,61,472.41
Total B. F.	1,19,45,46,345.29	Total B. F.	1,08,87,44,564.26

Contd.....p/4



Receipts and Payments (CONSOLIDATED ACCOUNT)

1-Apr-25 to 31-Mar-26

BHASKARACHARYA COLLEGE OF APPLIED		BHASKARACHARYA COLLEGE OF APPLIED	
Receipts	1-Apr-25 to 31-Mar-26	Payments	1-Apr-25 to 31-Mar-26
Total C. F.	1,19,45,46,345.29	Total C. F.	1,08,87,44,564.26
Indirect Incomes (Students Fund)		OTHER EXPENSES (S. F. A/C)	
INTEREST A/C (S.F.)	18,64,908.00	Bank Charges	356.66
Indirect Incomes (PF & NPS)		HINDI LANGUAGE WORKSHOP A/C (S. F.)	4,422.00
INTEREST A/C (N.P.S.)	5,625.00	INDIAN KNOWLEDGE SYSTEM EXAM. A/C (S.F.)	1,950.00
INTEREST A/C (P.F.)	8,30,797.00	NCC EXPENSES A/C	52,488.00
Indirect Expenses (College)		SC/ST CELL A/C	2,466.00
Salary & Allowance Expenses A/c		WORKSHOP / SEMINAR A/C (S.F.)	14,086.00
(a) Family Pension			
(b) Leave Encashment on LTC A/c (NT)	3,08,800.00	Closing Balance	
© Medical Reimbursement A/c (NT)	34,760.00	Bank Accounts	
(d) Reimbursement of Tuition Fees A/c (NT)	2,078.00	PUNJAB NATIONAL BANK A/C (COLLEGE)	8,37,246.18
	33,756.00	PUNJAB NATIONAL BANK A/C (STAR COLLEGE SCHEME)	9,78,753.00
Other Expenses (S. F. A/c)		STATE BANK OF INDIA A/C (COLLEGE)	1,29,40,026.83
WORKSHOP / SEMINAR A/C (S.F.)	7,931.00	UNION BANK OF INDIA A/C (BCAS EXAM. A/C)	22,88,880.20
		UNION BANK OF INDIA A/C (COLLEGE)	2,04,72,583.75
		UNION BANK OF INDIA A/C (ICSSR-0877)	1,171.48
		UNION BANK OF INDIA A/C (IGNOU)	1,92,072.10
		UNION BANK OF INDIA A/C (SERB PROJECT)	71,400.87
		UNION BANK OF INDIA A/C (STUDENT'S FUND)	7,04,79,677.05
		UNION BANK OF INDIA A/C (PF)	3,94,026.11
		UNION BANK OF INDIA A/C (NPS)	1,58,829.80
Total	1,19,76,35,000.29	Total	1,19,76,35,000.29

S. O. (Accounts)

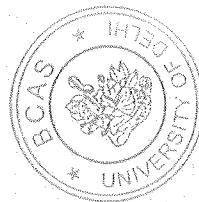
BURSAR

PRINCIPAL

In terms of our separate report of even date attached
FOR JAIN SACHIN K & CO.
CHARTERED ACCOUNTANTS, FR. NO.043312N

(SACHIN KUMAR JAIN)
PARTNER
M.No. 094187

Place: Delhi
Dated:



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
1.	DHE-03(09)/100%/GIA/BCAS/2025-26/552-561 dated – 02/05/2025	8,80,00,000.00	Rs.37,33,31,348/- (Grant Rs.37,00,00,000/- + Income = Rs.33,31,348/-) of grants sanctioned during the year 2025-26 in favour of Bhaskaracharya College of Applied Sciences, Sector-2, Dwarka, New Delhi-110075 under the Ministry/Department Letter No. given in the margin and Rs.NIL on account of unspent balance of the previous year, a sum of Rs.29,68,60,371/- has been utilized for the purpose of GRANT-IN-AID SALARY for which it was sanctioned and that the balance of Rs.7,64,70,977.00 remaining unutilized at the end of the year will be surrendered/adjusted towards the grant payable during the next year 2026-27 .
2.	DHE-03(09)/100%/GIA/BCAS/2025-26/3477-86 dated – 25/07/2025	8,80,00,000.00	
3.	DHE-03(06)/100%/GIA/BCAS/2025-26/5459-68 dated – 17/10/2025	8,80,00,000.00	
4.	DHE-03(09)/100%/GIA/BCAS/2025-26/7847-56 dated - 12/02/2026	10,60,00,000.00	
5.	Income from Other Source: LSPC Staff Medical Contribution (T) Staff Medical Contribution (NT) Staff Qtr. License Fee	24,10,118/- 6,29,600/- 2,70,950/- 20,680/-	
	Grand Total (1 to 5)	37,33,31,348.00	

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. : Sachin Kumar Jain
 Firm Name : Jain Sachin K & Co.
 Firm R. No. : 043312N
 Membership No.: M. No.094187

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

Prof. S. M. Patnaik, Treasurer, G.B.

Prof. Radhey Shyam Sharma, Chairman, G.B.

Date: 22-07-2026

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
1.	DHE-03(09)/100%/GIA/BCAS/2025-26/552-561 dated – 02/05/2025	46,25,000.00	Rs.3,34,04,880/- (Grant Rs.1,85,00,000/- + Fees Rs.96,40,870/- + Interest Rs.17,59,300/- + Other Income Rs.35,04,710/-) of grants sanctioned during the year 2025-26 in favour of Bhaskaracharya College of Applied Sciences, Sector-2, Dwarka, New Delhi-110075 under the Ministry/Department Letter No. given in the margin and Rs.NIL on account of unspent balance of the previous year, a sum of Rs.2,00,39,258.30 has been utilized for the purpose of GRANT-IN-AID GENERAL for which it was sanctioned and that the balance of Rs.1,33,65,621.70 remaining unutilized at the end of the year will be adjusted towards the grant payable during the next year 2026-27 .
2.	DHE-03(09)/100%/GIA/BCAS/2025-26/3477-86 dated – 25/07/2025	46,25,000.00	
3.	DHE-3(06)/100%/GIA/BCAS/2025-26/5459-68 dated – 17/10/2025	46,25,000.00	
4.	DHE-3(09)/100%/GIA/BCAS/2025-26/7847-56 dated 12/02/2026	46,25,000.00	
5.	Income from Interest, Fees & Other Income of the College	1,49,04,880.00	
	Grand Total (1 to 5)	3,34,04,880.00	

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. : Sachin Kumar Jain
 Firm Name : Jain Sachin K & Co.
 Firm R. No. : 043312N
 Membership No.: M. No.094187

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

Prof. S. M. Patnaik, Treasurer, G.B.

Prof. Radhey Shyam Sharma, Chairman, G.B.

Date: 22-07-2026

(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.)	Certified that out of <u>Rs.8,905/-</u> (Grant Rs.0.00 + Interest Rs.8,905/-) of grants sanctioned during the year 2025-26 in favour of Bhaskaracharya College of Applied Sciences, Sector-2, Dwarka, New Delhi-110075 under the Ministry/Department Letter No. given in the margin and <u>Rs.3,07,059.94</u> on account of unspent balance of the previous year, a sum of <u>Rs.NIL</u> has been utilized for the purpose of GRANT-IN-AID FOR SPORTS PROMOTION FACILITY for which it was sanctioned and that the balance of <u>Rs.3,15,964.94</u> remaining unutilized at the end of the year will be adjusted towards the grant payable during the next year 2026-27 .
1.	Income from Interest	8,905.00	
	Grand Total	8,905.00	

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. : Sachin Kumar Jain

Firm Name : Jain Sachin K & Co.

Firm R. No. : 043312N

Membership No.: M. No.094187

Signature of Head of the Institute

Name : Prof. Avneesh Mittal

Designation : Principal (Offg.)

Prof. S. M. Patnaik, Treasurer, G.B.

Prof. Radhey Shyam Sharma, Chairman, G.B.

Date: 22-07-2020

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

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note 1

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

Note 2

Significant Accounting Policies:

SCHEDULE A - SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS

1. Accounting Convention

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

2. Method of Accounting

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

3. Investments

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

4. Fixed Assets

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

5. Depreciation

The College has charged depreciation on its fixed assets upto 2025-26 @ 20% on Equipment, 40% on IT items, 25% on Furniture and 50% on Books and Sports 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.
- a. The College is maintaining its own G.P.F. A/c.

SCHEDULE B – CONTINGENT LIABILITIES AND NOTES TO THE ACCOUNTS

The Balance Sheet and Income & Expenditure are regrouped and presented in the horizontal format in accordance to ICAI 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, Accounts)

Prof. Sidhharth Sirohi
(Bursar)

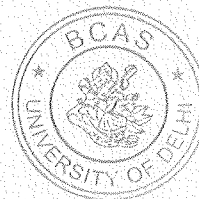
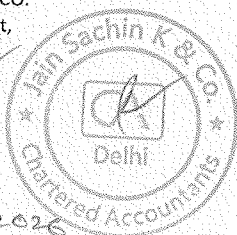
Prof. Avneesh Mittal
(Principal [Offg.])

Prof. S. M. Patnaik
(Hony. Treasurer, Governing Body)

Prof. Radhey Shyam Sharma
(Hony. Chairman, Governing Body)

For JAIN SACHIN K & CO.
Chartered Accountant,
FRN:043312N

CA Sachin Kumar Jain
Prop.
M. NO.094187
Place: Delhi
Dated : 22-07-2026



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES : DELHI

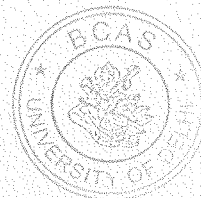
CERTIFICATE

In connection with the final accounts for *Bhaskaracharya College of Applied Sciences* for the year 2025-26 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 Governing Body were 142, whereas the total students were 1602 in the year 2025-26
- ii) That the salaries of the staff have been drawn on the basis of the fixation to pay accepted by the University of Delhi.
- iii) That the expenditure on salaries of Malis & Attendants is within the prescribed limit.
- iv) That Provident Fund, Dearness Allowance, House Rent Allowance and Travelling Allowance have been calculated and paid in accordance with the prescribed rules of University of Delhi.
- vi) That dearness allowance/house rent allowance have been drawn in the case of the teaching staff who have been sanctioned study leave with the approval of the University of Delhi in accordance with the University Rules.
- vii) That the increment have been given as per the time-scale of the various categories of staff according to the rules and that increment in all the cases of the staff who have availed of extra-ordinary leave have been postponed in accordance with the Rules.
- viii) That the leave granted to the members of the teaching staff and non-teaching staff and the leave salary charged in the accounts of this account is in accordance with the approved rules.
- ix) That the payment of GPF/Gratuity/Leave Encashment/Pension Commutation to employee who retired/expired/resigned during the course of the year was made in accordance with the rules.
- x) That the inventories of the permanent or semi-permanent assets created/acquired wholly or mainly out of the grants given by the Directorate of Higher Education are being maintained in the prescribed form and are being kept upto date and physical verification was also conducted during the year to ascertain damage/missing items.



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Page-2**OTHER ALLOWANCES AND BENEFITS**

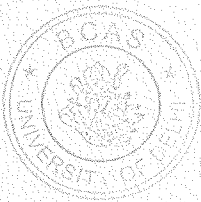
- i) That the travelling allowance bills submitted by the staff for their journey on account of leave travel or to their declared home town and back during the year were scrutinized and payment has been made in accordance with the prescribed rules.
- ii) That T.A. to teachers have been allowed in respect of the journeys actually performed in accordance with the prescribed rules.
- iii) That there is no accumulated amount of G.P.F. 'Not Paid' in respect of such employee(s) who left the college during the year and is/are not entitled to college contribution.
- vi) That no expenditure incurred on account of the University representatives on the College Governing Bodies/Selection Committees and staff of the College deputed on the authorities and committees of the University is included in the accounts except Sitting charges and Transport Allowance payable to them.

OTHER PURCHASES, REPAIRS ETC.

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

OTHER EXPENDITURE

- i) That the expenses incurred on account of Governing Body is not included in the accounts except for Sitting charges and Transport Allowance.
- ii) That the expenditure on account of staff quarters and sports has not been booked in the general accounting submitted for payment of grant.
- iii) That the water/electricity expenses are only for the college building and not for the hostel, staff quarters and Principal's residence.
- iv) That the electricity and water expenses as shown in the accounts are booked and the same as paid to the BSES Rajdhani Power Limited and Delhi Jal Board during the year 2025-26.

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

Page-3INCOME

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

GENERAL

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

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

(Prof. Sidhharth Sirohi)
Bursar

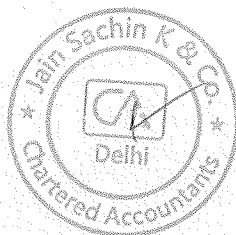
(Prof. Avneesh Mittal)
Principal (Offg.)

(Prof. S. M. Patnaik)
Hony. Treasurer, G.B.

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

For JAIN SACHIN K & CO.
Chartered Accountant,
FRN:043312N

CA Sachin Kumar Jain
Prop.
M. NO.094187
Place: Delhi
Dated: 22-07-2020



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

Balance Sheet of College Accounts as at 31st March, 2026

(Amount in Rs.)

	Particulars	Note	31 March 2026	31 March 2025
I	SOURCES OF FUNDS			
1	NPO FUNDS			
(a)	UNRESTRICTED FUNDS	3	9,02,84,778.64	4,22,56,825.98
(b)	RESTRICTED FUNDS	4	1,35,77,548.79	1,09,38,695.64
			10,38,62,327.43	5,31,95,521.62
2	Non-current liabilities			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
			-	-
3	Current liabilities			
(a)	Short-term borrowings		-	-
(b)	Other current liabilities	5	2,15,57,348.78	1,93,25,245.74
(c)	Short-term provisions		-	-
			2,15,57,348.78	1,93,25,245.74
	Total		12,54,19,676.00	7,25,20,767.00
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	6	64,57,592.80	57,22,116.69
(b)	Long Term Investments		-	-
(c)	Long Term Loans and Advances	7	79,060.00	14,650.00
(d)	Other Long Term Assets		-	-
			65,36,652.80	57,36,766.69
2	Current assets			
(a)	Current investments	9	8,00,00,000.00	-
(b)	Inventories		-	-
(c)	Receivables	8	6,27,436.00	20,01,546.00
(d)	Cash and bank balances	9	3,77,82,134.41	6,47,64,508.67
(e)	Short Term Loans and Advances		-	-
(f)	Other current assets	10	4,73,453.00	17,946.00
			11,88,83,023.41	6,67,84,000.67
	Total		12,54,19,676.00	7,25,20,767.00
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

S. O. (Accounts)

BURSAR

PRINCIPAL

Treasurer

Chairman

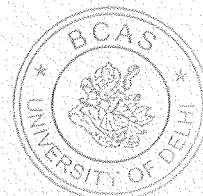
In terms of our separate report of even date attached
FOR JAIN SACHIN K & CO.
CHARTERED ACCOUNTANTS, FR. NO.043312N

(SACHIN KUMAR JAIN)
PARTNER
M.No. 094187



Place: Delhi

Dated: 22-07-2026



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

Statement of Profit and Loss of College Account for the year ended 31st March 2026

		(Amount in Rs.)		
	Particulars	Note	31 March 2026	31 March 2025
I	Income	11	39,81,40,870.00	34,20,63,116.90
II	Other Income	12	85,95,358.00	23,18,004.00
III	Total Income (I+II)		40,67,36,228.00	34,43,81,120.90
IV	Expenses:			
(a)	Cost of Goods sold		-	-
(b)	Donations/ Contributions Paid		-	-
(c)	Employee benefits expense	13	29,68,60,371.00	28,45,20,785.00
(d)	Finance costs		-	-
(e)	Depreciation and amortization expense	14	11,35,842.89	14,00,626.70
(f)	Other expenses	15	1,89,03,415.41	1,63,35,098.22
	Total expenses		31,68,99,629.30	30,22,56,509.92
	Excess of Income Over Expenditures/(Excess of Expenditures Over Income) before exceptional and extraordinary items and tax (III- IV)		8,98,36,598.70	4,21,24,610.98
V	Exceptional items (specify nature & provide note/delete if none)		-	-
	Excess of Income Over Expenditures/(Excess of Expenditures Over Income) before extraordinary items and tax (V-VI)		8,98,36,598.70	4,21,24,610.98
VII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
	Excess of Income Over Expenditures/(Excess of Expenditures Over Income)		8,98,36,598.70	4,21,24,610.98
IX	Appropriations Transfers to fund		-	-
X	Balance transferred to General Fund		8,98,36,598.70	4,21,24,610.98
XI			8,98,36,598.70	4,21,24,610.98
	The accompanying notes are an integral part of the financial statements			

* wherever applicable

S. O. (Accounts)

BURSAR

PRINCIPAL

Treasurer

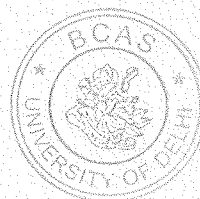
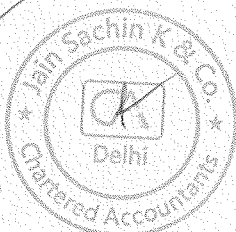
Chairman

In terms of our separate report of even date attached
FOR JAIN SACHIN K & CO.
CHARTERED ACCOUNTANTS, FR. NO.043312N

(SACHIN KUMAR JAIN)
PARTNER
M.No. 094187

Place: Delhi

Dated: 22-07-2026



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

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note 3

NPO FUNDS UNRESTRICTED

(Amount in Rs.)						
Sr. No.	Name of Unrestricted Funds	As at 1st April 2025 (Opening Balance)	Refund of Unspent Funds	Addition during the year	Surplus or Deficit During the year 2025-26	As at 31st March 2026 (Closing Balance)
1	a). Sexual Harrasment Fund	9,068.00	-	-	-	9,068.00
	b). Medical Revolving Fund A/c	1,23,147.00	-	-	-	1,23,147.00
2	General Fund Surplus/(Deficit)	4,21,24,610.98	4,18,17,551.04	8,905.00	8,98,36,598.70	9,01,52,563.64
		4,22,56,825.98	4,18,17,551.04	8,905.00	8,98,36,598.70	9,02,84,778.64

Note 4

NPO FUNDS RESTRICTED

(Amount in Rs.)						
Sr. No.	Name of restricted Funds	As at 1st April 2025 (Opening Balance)	Capital Introduced/contribu ted during the year	-	(Share of Profit / Loss for the year)/Recurring Expenditure	As at 31st March 2026 (Closing Balance)
1	a). Prof. Eram S. Rao Bio Control Project	99,000.00	-	-	-	99,000.00
	b). SOL Income & Expenditure A/c	2,93,750.00	56,250.00	-	-	3,50,000.00
	c). Star College Grant Scheme (1)	89,988.00	2,475.00	-	-	92,463.00
	d). Star College Grant Scheme (2)	8,84,168.00	24,315.00	-	-	9,08,483.00
	e). IKS Project A/c (Prof. Sidhharth Sirohi)	6,064.00	2,13,639.00	-	1,17,774.00	1,01,929.00
	f). SERB Project-2 A/c (Prof. Uma Dhawan)	34,403.31	2,255.00	-	23,038.85	13,619.46
	g). INSA Project A/c (Prof. Susmita Dey Sadhu)	-	3,62,853.00	-	3,37,853.00	25,000.00
	h). Skill Enhancement Course A/c (Prof. Uma Chaudhry)	-	25,00,000.00	-	5,57,687.00	19,42,313.00
	i). THR_ICMR Project A/c (Prof. Eram S. Rao)	-	5,07,000.00	-	4,760.00	5,02,240.00
	j). Unnat Bharat Project A/c (Prof. Uma Chaudhry)	-	63,000.00	-	51,821.00	11,179.00
	Total	14,07,373.31	37,31,787.00	-	10,92,933.85	40,46,226.46
2	CAPITAL FUND A/C (COLLEGE)	75,79,207.85	-	-	-	75,79,207.85
3	CAPITAL FUND A/C (DST PROJECT - DR. UMA CHAUDHRY)	1,64,842.50	-	-	-	1,64,842.50
4	CAPITAL FUND A/C (ICMR PROJECT - DR. UMA CHAUDHRY)	2,50,060.78	-	-	-	2,50,060.78
5	CAPITAL FUND A/C (SERB PROJECT - DR. UMA DHAWAN)	1,94,127.23	-	-	-	1,94,127.23
6	CAPITAL FUND A/C (STAR COLLEGE SCHEME - 1)	11,47,568.02	-	-	-	11,47,568.02
7	CAPITAL FUND A/C (STAR COLLEGE SCHEME - 2)	92,732.08	-	-	-	92,732.08
8	CAPITAL FUND A/C (UGC 12TH PLAN GRANT)	1,02,783.87	-	-	-	1,02,783.87
	Total	1,09,38,695.64	37,31,787.00	-	10,92,933.85	1,35,77,548.79

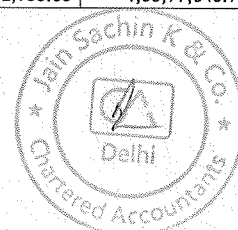
S. O. (Accounts)

BURSAR

PRINCIPAL

Treasurer

Chairman



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

Notes forming part of the Financial Statements for the year ended 31st March, 2026

		(Amount in Rs.)	
5	Other current liabilities	31 March 2026	31 March 2025
(a)	GST TDS payable (Annexure-8)	25,466.00	5,688.00
(b)	TDS payable (Annexure-8)	3,53,916.00	3,81,263.00
(c)	Other payables (specify nature) (Annexure-8)	2,11,77,966.78	1,89,38,294.74
	Total Other current liabilities	2,15,57,348.78	1,93,25,245.74

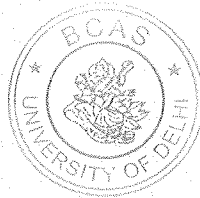
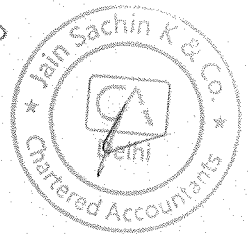

S. O. (Accounts)


BURSAR


PRINCIPAL


Treasurer

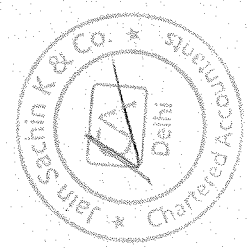

Chairman



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

Notes forming part of the Financial Statements for the year ended 31st March, 2026
Property, Plant and Equipment and Intangible Assets (owned assets) (College Account)

Particulars / Assets	TANGIBLE ASSETS								(Amount in Rs.)	
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Library Books	Others (Sports Goods)	Total	
Gross Block										
At 1 April 2024	-	4,16,498.00	7,31,66,611.24	16,39,503.36	53,82,422.97	2,86,057.13	1,14,33,647.51	10,51,984.00	9,33,76,724.21	
Additions	-	-	-	-	-	-	-	-	-	
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	
At 1 April 2025	-	4,16,498.00	7,31,66,611.24	16,39,503.36	53,82,422.97	2,86,057.13	1,14,33,647.51	10,51,984.00	9,33,76,724.21	
Additions	-	-	18,71,319.00	-	-	-	-	-	18,71,319.00	
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	
At 31 March 2025	-	4,16,498.00	7,31,66,611.24	16,39,503.36	53,82,422.97	2,86,057.13	1,14,33,647.51	10,51,984.00	9,33,76,724.21	
At 31 March 2026	-	4,16,498.00	7,50,37,930.24	16,39,503.36	53,82,422.97	2,86,057.13	1,14,33,647.51	10,51,984.00	9,52,48,043.21	
Depreciation/Adjustments										
At 1 April 2024	-	4,16,435.11	6,61,81,308.24	15,94,263.91	53,47,742.15	2,66,057.13	1,13,97,204.47	10,50,969.81	8,62,53,980.82	
Additions	-	50.40	13,63,909.92	9,271.27	8,666.80	-	18,221.14	507.17	14,00,626.70	
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	
At 1 April 2025	-	4,16,485.51	6,75,45,218.16	16,03,535.18	53,56,408.95	2,66,057.13	1,14,15,425.61	10,51,476.98	8,76,54,607.52	
Additions	-	10.00	10,92,756.89	7,278.98	6,433.56	20,000.00	9,109.94	253.52	11,35,842.89	
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	
At 31 March 2025	-	4,16,485.51	6,75,45,218.16	16,03,535.18	53,56,408.95	2,66,057.13	1,14,15,425.61	10,51,476.98	8,76,54,607.52	
At 31 March 2026	-	4,16,495.51	6,86,37,975.05	16,10,814.16	53,62,842.51	2,86,057.13	1,14,24,535.55	10,51,730.50	8,87,90,450.41	
Net Block										
At 31 March 2025	-	12.49	56,21,393.08	35,968.18	26,014.02	20,000.00	18,221.90	507.02	57,22,116.69	
At 31 March 2026	-	2.49	63,99,955.19	28,689.20	19,580.46	-	9,111.96	253.50	64,57,592.80	



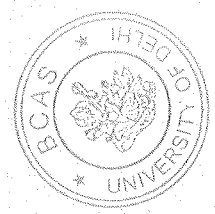
[Signature]
Chairman

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Treasurer

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PRINCIPAL

[Signature]
BURSER

[Signature]
S. O. (Accounts)



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

Notes forming part of the Financial Statements for the year ended 31st March, 2026

		(Amount in Rs.)				
7	Loans and advances Telephone & Gas Security A/c LTC/HTC Advance A/c Total	(Annexure-9) (Annexure-9)	Long Term		Short Term	
			31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
			14,650.00 64,410.00 79,060.00	14,650.00 - 14,650.00	- - -	- - -
8	Receivables FEE RECEIVABLE FROM DELHI UNIV. A/C GRANT RECEIVABLE FROM GNCT OF DELHI A/C RECEIVABLE FROM STAFF A/C RECEIVABLE/PAYABLE FROM VENDORS A/C Receivable from UGC (Computer Grant) A/c TDS RECEIVABLE FROM I. TAX DEPT. A/C Total	(Annexure-9) (Annexure-9) (Annexure-9) (Annexure-9) (Annexure-9) (Annexure-9) (Annexure-9)		31-Mar-26 4,26,569.00 28,928.00 22,517.00 30,835.00 19,980.00 98,607.00 6,27,436.00	31-Mar-25 17,54,449.00 28,928.00 1,06,508.00 29,881.00 19,980.00 61,800.00 20,01,546.00	
9	Cash and Bank Balances					
A	<u>Cash and cash equivalents</u>			31-Mar-26	31-Mar-25	
(a)	<u>Saving Accounts</u>					
	Punjab National Bank - College A/c Punjab National Bank - Star College Scheme A/c State Bank of India A/c (College) Union Bank of India A/c (BCAS Exam. A/c) Union Bank of India A/c (College) Union Bank of India A/c (ICSSR-0877 Project) Union Bank of India A/c (IGNOU) Union Bank of India A/c (SERB Project)	(Annexure-9) (Annexure-9) (Annexure-9) (Annexure-9) (Annexure-9) (Annexure-9) (Annexure-9) (Annexure-9)		8,37,246.18 9,78,753.00 1,29,40,026.83 22,88,880.20 2,04,72,583.75 1,171.48 1,92,072.10 71,400.87	8,17,568.18 9,51,963.00 1,62,31,726.83 2,89,618.20 4,63,70,457.16 1,141.48 12,351.10 89,682.72	
(b)	Fixed Deposits (UBI College)			8,00,00,000.00	-	
(c)	Cheques, drafts on hand			-	-	
(d)	Cash on hand			-	-	
	Total Cash and bank balances			11,77,82,134.41	6,47,64,508.67	
10	Other current assets			31-Mar-26	31-Mar-25	
(a)	<u>Other Current Assets</u>					
	GROUP INSURANCE SCHEME (NON-TEACHING) STAFF ASSOCIATION A/C (NON-TEACHING) UGC IQAC GRANT A/C UNIV. TEACHERS WELFARE FUND A/C	(Annexure-9) (Annexure-9) (Annexure-9) (Annexure-9)		- -10,100.00 12,000.00 -26,500.00	400.00 100.00 6,412.00 860.00	
(b)	Interest accrued but not due on deposits (on saving bank account)	(Annexure-9)		4,98,053.00	10,234.00	
	Total			4,73,453.00	17,946.00	

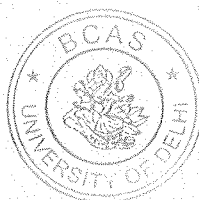
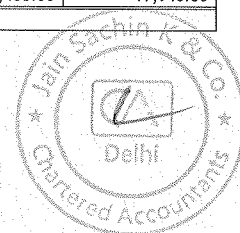
S. O. (Accounts)

BURSAR

PRINCIPAL

Treasurer

Chairman



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

Notes forming part of the Financial Statements for the year ended 31st March, 2026

			(Amount in Rs.)	
			31 March 2026	31 March 2025
11 Income				
(a) Donation or Grants	(Annexure-1)		38,85,00,000.00	33,41,73,406.90
(b) Academic Fees Receipt	(Annexure-2)		96,40,870.00	78,89,710.00
Total Income			39,81,40,870.00	34,20,63,116.90
12 Other income				
(a) Interest income (College)	(Annexure-3)		17,59,300.00	17,58,330.00
(b) Other non-operating income (Other College Income-General)	(Annexure-4)		35,04,710.00	4,10,188.00
(c) Other non-operating income (Other College Income-Salary)	(Annexure-4)		33,31,348.00	1,49,486.00
Total other income			85,95,358.00	23,18,004.00
13 Employee benefits expense (Including contract labour)				
(a) Salaries, Pension, wages, bonus and other allowances	(Annexure-5)		27,82,38,052.00	27,10,42,810.00
(b) Contribution to provident and other funds				-
(c) Pensionary Benefits (Gratuity, Leave Encashment etc.)	(Annexure-5)		1,25,20,686.00	-
(d) Staff welfare expenses	(Annexure-5)		61,01,633.00	1,34,77,975.00
Total Employee benefits expense			29,68,60,371.00	28,45,20,785.00
14 Depreciation and amortization expenses				
(a) on tangible assets (Refer note 6)	(Annexure-6)		11,35,842.89	14,00,626.70
Total Depreciation and amortization expense			11,35,842.89	14,00,626.70
15 Other Expenses				
(a) Administrative Expenses	(Annexure-6)		1,68,53,131.41	1,59,18,711.22
(b) Academic Expenses	(Annexure-7)		20,38,526.00	4,16,387.00
(c) Charge on Unspent funds			11,758.00	-
Total			1,89,03,415.41	1,63,35,098.22

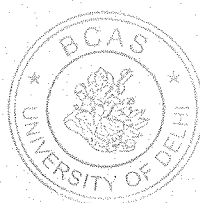
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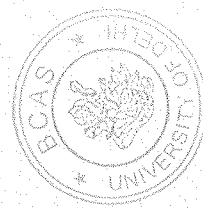


BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
ANNEXURE FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2026.
Annexure 1 : GRANTS / SUBSIDIES (Irrevocable grants and subsidies received)

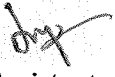
PARTICULARS	Grant in Aid				Amount Rs.
	SALARIES	OTHER THAN SALARY	CAPITAL ASSETS	SPORTS	Total
BALANCE B/F	3,56,28,701.56	61,88,849.48	-	3,07,059.94	4,21,24,610.98
ADD : GRANT RECEIVED DURING THE YEAR	37,00,00,000.00	1,85,00,000.00	-	-	38,85,00,000.00
ADD : TRF FROM OTHERS	-	-	-	-	-
TOTAL	40,56,28,701.56	2,46,88,849.48	-	3,07,059.94	43,06,24,610.98
LESS : UTILIZED FOR CAPITAL EXPENDITURE (a)	-	-	-	-	-
LESS : TRF FROM OTHERS / REFUNDED	3,56,28,701.56	61,88,849.48	-	-	4,18,17,551.04
BALANCE	37,00,00,000.00	1,85,00,000.00	-	3,07,059.94	38,88,07,059.94
LESS BALANCE CARRIED FORWARD (b)	7,64,70,977.00	1,33,65,621.70	-	3,15,964.94	9,01,52,563.64
UTILIZED FOR REVENUE EXPENDITURE (Net of Interest and Others Income) (c)	29,35,29,023.00	51,34,378.30	-	(8,905.00)	29,86,54,496.30

 Assistant
 Bursar
 Principal

S. O. (Accounts)



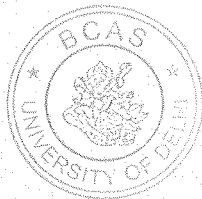
Annexure 2 : Academic Receipts received from students		
	Current year	Previous year
	(2025-26)	(2024-2025)
By Tution Fee	36,67,500.00	30,67,500.00
<u>COLLEGE FACILITY & SERVICE CHARGES</u>		
By Admission Fee	1,07,770.00	1,03,010.00
By Computer Lab. Fee	7,74,700.00	6,68,500.00
By Garden Fee	7,96,000.00	6,14,500.00
By Identity Card Fee	2,94,200.00	2,46,000.00
By Laboratory Fee	15,53,500.00	12,27,000.00
By Library & Reading Room Fee	12,73,600.00	9,81,600.00
By Water & Electricity Fee	11,73,600.00	9,81,600.00
Total Receipts	96,40,870.00	78,89,710.00


Assistant

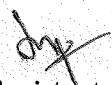

S. O. (Accounts)


Bursar


Principal



Annexure 3 : income from Investment/ Interest earned	Amount (Rs)			
	Current year		Previous year	
	(2025-26)		(2024-25)	
1. On College savings Accounts with scheduled banks	17,47,542.00	17,47,542.00	17,49,676.00	17,49,676.00
2. On Sport Promotion Facility savings Accounts with scheduled bank	8,905.00	8,905.00	8,654.00	8,654.00
3. On INSA Project A/c (Dr. Susmita Dey Sadhu)	2,853.00	2,853.00	-	-
TOTAL		17,59,300.00		17,58,330.00


Assistant


S. O. (Accounts)


Bursar


Principal



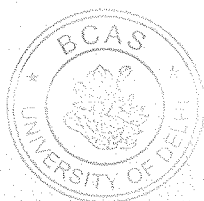
Annexure 4 : College Income	Amount (Rs.)	Amount (Rs.)
	Current Year	Previous Year
	(2025-2026)	(2024-2025)
Othe Income - General		
By Misc. Income A/c	9,32,794.00	1,04,059.00
By Canteen Rent A/c	80,000.00	1,14,396.00
By Water & Elect. Charges from Canteen A/c	26,361.00	31,177.00
By Licence Fee from Staff Qtrs. A/c	-	28,850.00
By Water Charges from Staff Qtrs. A/c	9,996.00	11,760.00
By Electricity Charges from Staff Qtrs. A/c	1,02,932.00	1,12,267.00
By Penal Interest A/c	308.00	2,018.00
By RTI A/c	20.00	10.00
By interest on GIA F.D.	17,12,398.00	-
By Interest on TDS A/c	3,710.00	5,651.00
By SCRAP Income A/c	6,36,191.00	-
Total 'A'	35,04,710.00	4,10,188.00
Othe Income - Salary		
By Leave Salary & Pension Contribution A/c	24,10,118.00	1,49,486.00
By Licence Fee from Staff Qtrs. A/c	20,680.00	-
By Staff Medical Contribution (T)	6,29,600.00	-
By Staff Medical Contribution (NT)	2,70,950.00	-
Total 'C'	33,31,348.00	1,49,486.00
TOTAL (A + B)	68,36,058.00	5,59,674.00


Assistant


S. O. (Accounts)


Bursar


Principal



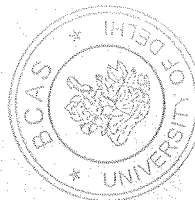
Annexure 5 – Establishment Expenses		Current Year		Previous Year	
		GIA Salaries (2025-2026)		GIA Salaries (2024-2025)	
Salaries, Allowances, Pension, & Retirement Benefits		Teaching	Non- Teaching	Total	Total
1. Teaching Staff - Salary		16,10,38,937.00	-	16,10,38,937.00	15,71,26,754.00
2. Bursar Allowance		3,600.00	-	3,600.00	3,600.00
3. Teaching Staff - Salary (Adhoc)		3,45,17,578.00	-	3,45,17,578.00	3,78,25,889.00
4. Guest Lecturer Payment		1,19,21,000.00	-	1,19,21,000.00	89,82,750.00
5. Non-Teaching Staff - Salary		-	6,31,14,555.00	6,31,14,555.00	5,93,57,533.00
6. Officiating Allowance		-	57,700.00	57,700.00	57,700.00
7. Dress Allowance		-	40,000.00	40,000.00	90,000.00
8. Caretaker Allowance		-	9,888.00	9,888.00	9,600.00
9. Pension		34,38,606.00	16,56,514.00	50,95,120.00	15,90,632.00
10. Family Pension		24,39,674.00	-	24,39,674.00	15,79,340.00
Total (A)		21,33,59,395.00	6,48,78,657.00	27,82,38,052.00	6,26,84,805.00
11. Pensionary Benefits (Pension Commutation, Gratuity & Leave Encashment on Retirement/Death)		1,24,67,521.00	53,165.00	1,25,20,686.00	27,10,42,810.00
Total (B)		1,24,67,521.00	53,165.00	1,25,20,686.00	-
Other Staff Welfare Expenses					
1. Reimbursement of Tuition Fee		6,41,364.00	5,73,852.00	12,15,216.00	5,45,091.00
2. Medical Reimbursement to Staff		11,08,153.00	21,83,650.00	32,91,803.00	39,76,032.00
3. Medical Reimbursement to Hospital		3,03,017.00	4,42,802.00	7,45,819.00	25,23,414.00
4. LTC / HTC Expenses		2,06,765.00	77,656.00	2,84,421.00	67,775.00
5. Leave Encashment on LTC		5,12,392.00	51,982.00	5,64,374.00	1,42,236.00
Total (C)		27,71,691.00	33,29,942.00	61,01,633.00	72,54,548.00
Total (A+B+C)		22,85,98,607.00	6,82,61,764.00	29,68,60,371.00	6,99,39,353.00
				21,45,81,432.00	28,45,20,785.00

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Assistant

S. O. (Accounts)

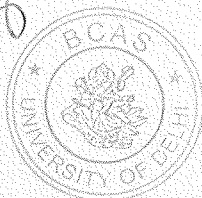
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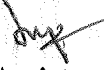
	Amount (Rs.)	Amount (Rs.)
Annexure 6- Administrative Expenses	Current Year	Previous Year
	DHE Grant (2025-2026)	DHE Grant (2024-2025)
To Advertisement A/c	57,151.00	57,152.00
To AMC of Computers A/c	-	3,41,020.00
To AMC of Photocopier Machine A/c	13,319.00	11,637.00
To Audit Fees A/c	-	3,000.00
To Bank Charges	21,416.56	2,010.72
To Canteen Expenses A/c	-	826.00
To College ITR Filling Charges A/c	29,500.00	29,500.00
To Conveyance A/c	51,185.00	1,71,526.00
To Daily Wages Payment A/c	6,09,389.00	5,67,463.00
To Depreciation A/c	11,35,842.89	14,00,626.70
To Diesel for Generator Set A/c	15,000.00	26,286.00
To Electricity Expenses A/c	37,76,680.00	45,05,330.00
To EPF Administrative Charges A/c	19,834.00	1,776.00
To Garden Expenses A/c	72,159.00	47,852.00
To IGL Gas Payment A/c	36,125.85	32,213.00
To IQAC Expenses A/c	22,420.00	27,560.00
To Interest paid to GNCTD on General Grant A/c	72,774.00	-
To Interest paid to GNCTD on Salary Grant A/c	4,18,954.00	-
To Legal Charges	12,350.00	23,400.00
To Misc. Expenses	7,000.00	-
To MCD Collection & Transportaion Fee A/c	18,000.00	24,000.00
To Office Contingency	4,23,141.00	15,620.00
To Postage & Courier A/c	25,443.00	1,707.00
To Printing	-	23,300.00
To Property Tax A/c	16,68,114.00	16,68,114.00
To Protean (NSDL) CRA Charges A/c	3,110.00	3,246.00
To Refreshment	40,731.00	28,438.00
To Reimbursement of Newspaper Bill A/c	12,000.00	-
To Repair & Maintenace of Office Equipments	8,10,340.00	17,900.00
To Repair & Maintenace of Scientific Equipments	3,29,563.00	1,53,274.50
To Repair & Replacement of Furniture A/c	57,018.00	49,395.00
To Sanitation Items A/c	3,16,875.00	2,48,625.00
To Sanitation Services A/c	21,15,366.00	16,83,350.00
Total Indirect Expenses 'A'	1,21,90,801.30	1,11,66,147.92

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	Amount (Rs.)	Amount (Rs.)
Annexure 6- Administrative Expenses	DHE Grant	DHE Grant
	(2025-2026)	(2024-2025)
Total C. F. of INDIRECT EXPENSES	1,21,90,801.30	1,11,66,147.92
To Security Services A/c	28,81,188.00	26,33,778.00
To Sitting Charges A/c	1,85,000.00	2,10,000.00
To Stationery A/c	93,238.00	97,500.00
To TA to Staff & Others A/c	33,000.00	38,000.00
To Telephone Bill A/c	-	-
To Water Bill Expenses A/c	26,05,747.00	31,67,409.00
To Interest on TDS A/c	-	6,503.00
Total Expenses	1,79,88,974.30	1,73,19,337.92


Assistant


S. O. (Accounts)


Bursar


Principal



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

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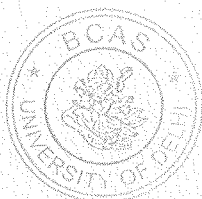
Annexure 7	Current Year (2025-2026)	Previous Year (2024-2025)
Academic Expenses		
	DHE General Grant	DHE General Grant
<u>LIBRARY ACCOUNT</u>		
Library Contingency A/c	60,526.00	41,115.00
Library N.Paper/Jou./Mag. A/c	94,459.00	77,220.00
<u>SCIENCE Contingency A/c</u>		
Biochemistry Contingency A/c	13,776.00	-
Biomedical Science Contingency A/c	1,71,426.00	39,017.00
Botany Contingency A/c	1,00,750.00	26,312.00
Canteen Contingency A/c	16,935.00	-
Chemistry Contingency A/c	1,98,282.00	28,585.00
Computer Contingency A/c	22,648.00	9,546.00
Electronics Contingency A/c	2,509.00	1,298.00
Food Technology Contingency A/c	2,77,378.00	55,649.00
Instrumentation Contingency A/c	58,062.00	29,630.00
Microbiology Contingency A/c	3,45,708.00	34,574.00
Physics Contingency A/c	75,029.00	1,298.00
Polymer Science Contingency A/c	3,56,350.00	36,655.00
Zoology Contingency A/c	2,44,688.00	35,488.00
Sports Contingency A/c	-	-
Total	20,38,526.00	4,16,387.00


Assistant


S. O. (Accounts)


Bursar


Principal



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

Current Liabilities Details - College (2025-2026)

ANNEXURE-8

S. No.	Head of Account	Opening Balance	Addition During the year	Total	Recurring Expenditure	Non-Recurring Expenditure	Closing Balance
1	Duties & Taxes						
(i)	TDS 92A	85,939.00	3,56,55,138.00	3,57,41,077.00	3,57,15,923.00	-	25,154.00
(ii)	TDS 94C	6,580.00	96,775.00	1,03,355.00	86,748.00	-	16,607.00
(iii)	TDS 94J	2,88,885.00	13,15,318.00	16,04,203.00	12,92,048.00	-	3,12,155.00
(iv)	TDS 94C (ICSSR)	-141.00	141.00	-	-	-	-
(v)	GST TDS (Jain Scientific Biotech)	-	14,454.00	14,454.00	12,764.00	-	1,690.00
(vi)	GST TDS (JBMD Enterprises)	3,486.00	3,820.00	7,306.00	7,306.00	-	-
(vii)	GST TDS (Knight Surveillance Security)	2,202.00	2,396.00	4,598.00	4,598.00	-	-
(viii)	GST TDS (Harshidhi Management Pvt. Ltd.)	-	33,592.00	33,592.00	27,484.00	-	6,108.00
(ix)	GST TDS (Paramvir Security)	-	45,268.00	45,268.00	41,444.00	-	3,824.00
(x)	GST TDS (Mukhi IT Solutions)	-	12,644.00	12,644.00	-	-	12,644.00
(xi)	GST TDS (Nextgen Life Sciences Pvt. Ltd.)	-	16,950.00	16,950.00	16,950.00	-	-
(xii)	GST TDS (Lifsyn Biotech)	-	9,906.00	9,906.00	8,706.00	-	1,200.00
	Total	3,86,951.00	3,72,06,402.00	3,75,93,353.00	3,72,13,971.00	-	3,79,382.00
2	Sundry Creditors	1,25,541.00	-	1,25,541.00	1,25,541.00	-	-
3	BCAS EXAMINATION CONTINGENCY A/C	2,89,618.20	72,63,308.00	75,52,926.20	52,45,050.00	-	23,07,876.20
4	BCAS IGNOU A/C	12,351.10	35,38,067.00	35,50,418.10	33,58,398.00	-	1,92,020.10
5	BIHAR STUDENT CREDIT CARD LOAN SCHEME A/C	-	72,247.00	72,247.00	72,247.00	-	-
6	CSIR CONTINGENCY A/C	20,000.00	-	20,000.00	-	-	20,000.00
7	DAILY WAGAES PAYMENT PAYABLE A/C	-	6,05,289.00	6,05,289.00	6,05,289.00	-	-
8	DELHI UNIV. STUDENTS UNION FEE A/C	10,120.00	50,940.00	61,060.00	71,440.00	-	-10,380.00
9	D.U.C.K.U. FEE A/C	1,960.00	13,990.00	15,950.00	6,200.00	-	9,750.00
10	D.U.C.L.E.A. FEE A/C	-	480.00	480.00	200.00	-	280.00
11	D.U.C.L.S.A. FEE A/C	-	2,500.00	2,500.00	675.00	-	1,825.00
12	EPF ACCOUNT A/C	-	10,65,529.00	10,65,529.00	10,65,529.00	-	-
13	EWS SUPPORT UNIVERSITY FUND A/C	31,000.00	1,80,050.00	2,11,050.00	2,01,300.00	-	9,750.00
14	FELLOWSHIP A/C	10,20,509.00	55,656.00	10,76,165.00	10,21,565.00	-	54,600.00
15	GROUP INSURANCE SCHEME (TEACHING)	-	5,19,200.00	5,19,200.00	5,09,600.00	-	9,600.00
16	HEALTH CENTRE CONTRIBUTION A/C (TEACHING)	2,33,600.00	4,20,000.00	6,53,600.00	6,29,600.00	-	24,000.00
17	HEALTH CENTRE CONTRIBUTION (NON-TEACHING)	96,300.00	1,74,650.00	2,70,950.00	2,70,950.00	-	-
18	ICSSR A/C	1,290.48	29.00	1,319.48	41.00	-	1,278.48
19	LIC PREMIUM A/C (NON-TEACHING)	-	26,37,867.00	26,37,867.00	26,37,867.00	-	-
20	LIC PREMIUM A/C (TEACHING)	-	13,60,412.00	13,60,412.00	13,60,412.00	-	-
21	MERITORIOUS STUDENT AWARD A/C	-	10,000.00	10,000.00	10,000.00	-	-
	Total B. F.	22,29,240.78	5,51,76,616.00	5,74,05,856.78	5,44,05,875.00	-	29,99,981.78

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

Current Liabilities Details - College (2025-2026)

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ANNEXURE-8

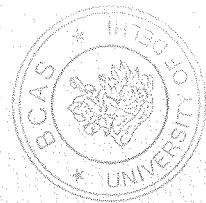
S. No.	Head of Account	Opening Balance	Addition During the year	Total	Recurring Expenditure	Non-Recurring Expenditure	Closing Balance
	Total C. F.	22,29,240.78	5,51,76,616.00	5,74,05,856.78	5,44,05,875.00	-	29,99,981.78
22	MSME INNOVATIVE SCHEME A/C	2,25,000.00	-	2,25,000.00	1,33,317.00	-	91,683.00
23	NEW PENSION SCHEME A/C (COLLEGE)	-	1,40,37,076.00	1,40,37,076.00	1,40,37,076.00	-	-
24	PAYABLE TO STAFF/NOMINEE A/C (COLLEGE)	14,000.00	43,528.00	57,528.00	57,528.00	-	-
25	PAYABLE TO STUDENT/VENDOR A/C (COLLEGE)	33,080.00	6,61,795.00	6,94,875.00	17,470.00	-	6,77,405.00
26	PAYMENT TO ISRF FELLOW A/C	-	3,00,000.00	3,00,000.00	3,00,000.00	-	-
27	PROVIDENT FUND A/C (COLLEGE)	60,000.00	1,63,62,993.00	1,64,22,993.00	1,61,82,744.00	-	2,40,249.00
28	SALARY/PENSION PAYABLE A/C	-	20,57,11,756.00	20,57,11,756.00	20,57,11,756.00	-	-
28	SC/ST UNION FEE A/C	-	240.00	240.00	100.00	-	140.00
29	SECURITY & E.M.D. A/C	4,29,000.00	5,916.00	4,34,916.00	2,04,916.00	-	2,30,000.00
30	STAFF ASSOCIATION A/C (TEACHING)	500.00	1,01,500.00	1,02,000.00	1,01,700.00	-	300.00
31	STUDENT FUND (COLLEGE)	1,50,38,442.96	1,68,63,347.00	3,19,01,789.96	1,52,38,442.96	-	1,66,63,347.00
32	SUNDRY A/C (COLLEGE)	8,13,994.00	10,45,924.00	18,59,918.00	12,92,808.00	-	5,67,110.00
33	TRADITIONAL RECEIPTS OF INDIA A/C (DR. ERAM)	97,060.00	78,000.00	1,75,060.00	1,75,055.00	-	5.00
34	UNIV. COMMEMORATIVE COIN SET & STAMPS A/C	378.00	-	378.00	-	-	378.00
35	UNIVERSITY ATHLETIC ASSOCIATION FEES A/C	100.00	-	100.00	-	-	100.00
36	UNIVERSITY CULTURAL ACTIVITY FEES A/C	10.00	-	10.00	-	-	10.00
37	UNIVERSITY DEVELOPMENT FUND FEES A/C	69,440.00	11,90,000.00	12,59,440.00	12,31,600.00	-	27,840.00
38	UNIVERSITY FACILITIES & SERVICES CHARGES A/C	2,62,500.00	11,23,250.00	13,85,750.00	13,36,750.00	-	49,000.00
39	UNIVERSITY STUDENTS WELFARE FUND A/C	52,500.00	2,24,650.00	2,77,150.00	2,67,350.00	-	9,800.00
	Grand Total	1,93,25,245.74	31,29,26,591.00	33,22,51,836.74	31,06,94,487.96	-	2,15,57,348.78


Assistant


S. O. (Accounts)


Bursar


Principal



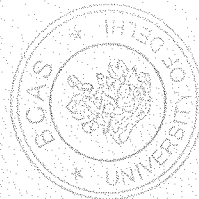
BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Current Assets, Loan & Advances Details - College (2025-2026)

ANNEXURE-9

S. No.	Head of Account	Opening Balance	Paid During the year	Total	Received During the year	Closing Balance
1	Loans & Advances (Asset)					
	Telephone & Gas Security A/c	14,650.00	-	14,650.00	-	14,650.00
	Medical Advance A/c	-	6,15,664.00	6,15,664.00	6,15,664.00	-
	LTC/HTC Advance A/c	-	2,31,325.00	2,31,325.00	1,66,915.00	64,410.00
	Total	14,650.00	8,46,989.00	8,61,639.00	7,82,579.00	79,060.00
2	Bank Accounts					
	Punjab National Bank - College A/c	8,17,568.18	70,11,142.00	78,28,710.18	69,91,464.00	8,37,246.18
	Punjab National Bank - Star College Scheme A/c	9,51,963.00	26,790.00	9,78,753.00	-	9,78,753.00
	State Bank of India A/c (College)	1,62,31,726.83	35,85,30,764.00	37,47,62,490.83	36,18,22,464.00	1,29,40,026.83
	Union Bank of India A/c (BCAS Exam. A/c)	2,89,618.20	73,15,288.00	76,04,906.20	53,16,026.00	22,88,880.20
	Union Bank of India A/c (College)	4,63,70,457.16	59,89,24,311.00	64,52,94,768.16	62,48,22,184.41	2,04,72,583.75
	Union Bank of India A/c (ICSSR-0877 Project)	1,141.48	30.00	1,171.48	-	1,171.48
	Union Bank of India A/c (IGNOU)	12,351.10	35,38,067.00	35,50,418.10	33,58,346.00	1,92,072.10
	Union Bank of India A/c (SERB Project)	89,682.72	4,757.00	94,439.72	23,038.85	71,400.87
	Total	6,47,64,508.67	97,53,51,149.00	1,04,01,15,657.67	1,00,23,33,523.26	3,77,82,134.41
	Receivables					
3	FEE RECEIVABLE FROM DELHI UNIV. A/C	17,54,449.00	7,000.00	17,61,449.00	13,34,880.00	4,26,569.00
4	GRANT RECEIVABLE FROM GNCT OF DELHI A/C	28,928.00	-	28,928.00	-	28,928.00
5	RECEIVABLE FROM STAFF A/C	1,06,508.00	1,848.00	1,08,356.00	85,839.00	22,517.00
6	RECEIVABLE/PAYABLE FROM VENDORS A/C	29,881.00	954.00	30,835.00	-	30,835.00
7	RECEIVABLE FROM UGC A/C (COMPUTER GRANT)	19,980.00	-	19,980.00	-	19,980.00
8	TDS RECEIVABLE FROM I. TAX DEPT. A/C	61,800.00	98,607.00	1,60,407.00	61,800.00	98,607.00
	Total	20,01,546.00	1,08,409.00	21,09,955.00	14,82,519.00	6,27,436.00
	Other Current Assets					
9	GROUP INSURANCE SCHEME (NON-TEACHING)	400.00	1,70,897.00	1,71,297.00	1,71,297.00	-
10	INTEREST ACCRUED A/C (COLLEGE)	10,234.00	4,98,053.00	5,08,287.00	10,234.00	4,98,053.00
11	STAFF ASSOCIATION A/C (NON-TEACHING)	100.00	97,100.00	97,200.00	1,07,300.00	-10,100.00
12	UGC IQAC GRANT A/C	6,412.00	5,588.00	12,000.00	-	12,000.00
13	UNIV. TEACHERS WELFARE FUND A/C	800.00	19,600.00	20,400.00	46,900.00	-26,500.00
	Total	17,946.00	7,91,238.00	8,09,184.00	3,35,731.00	4,73,453.00
	Total C. F.	6,67,98,650.67	97,70,97,785.00	1,04,38,96,435.67	1,00,49,34,352.26	3,89,62,083.41

Contd.....p/2



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

Current Assets, Loan & Advances Details - College (2025-2026)

Page-2

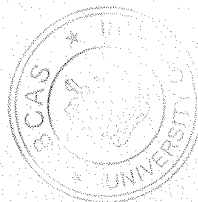
S. No.	Head of Account	Opening Balance	Paid During the year	Total	Received During the year	Closing Balance
	Tota B.F.	6,67,98,650.67	97,70,97,785.00	1,04,38,96,435.67	1,00,49,34,352.26	3,89,62,083.41
	Deposits (Asset)					
14	Fixed Deposit (SBI- College)	-	32,40,85,493.00	32,40,85,493.00	32,40,85,493.00	-
15	Fixed Deposit (UBI- College)	-	24,80,00,000.00	24,80,00,000.00	16,80,00,000.00	8,00,00,000.00
	Total					
		-	57,20,85,493.00	57,20,85,493.00	49,20,85,493.00	8,00,00,000.00
	Grand Total	6,67,98,650.67	1,54,91,83,278.00	1,61,59,81,928.67	1,49,70,19,845.26	11,89,62,083.41

[Signature]
Assistant

[Signature]
S. O. (Accounts)

[Signature]
Bursar

[Signature]
Principal



BANK RECONCILIATION OF PRINCIPAL, BCAS A/C (A/C NO.113210100039203)
(UNION BANK OF INDIA) FOR THE YEAR ENDED 2026.

Add: Cheque issued but not cleared upto 31-03-2026

S. No.	Ch. No.	Ch. Date	Particulars	Amount
1	058114	28-03-2026	Yourself (Misc.Payments)	253659.00
2	058120	30-03-2026	Yourself (Double H)	944.00
			Total	2,54,603.00

Balance as per ledger (College A/c) 2,04,72,583.75

Add: Cheques Issued but not presented in bank. 2,54,603.00

Total Bank Balance as on 31-03-2026 **2,07,27,186.75**


S. O. (Accounts)


Bursar


Principal



BANK RECONCILIATION OF ICSSR-0877 A/C (A/C. NO.113212010000479)
UNION BANK OF INDIA FOR THE YEAR ENDED 2026.

Balance as per ledger (ICSSR Project A/c)

1,171.48

Balance as per Bank Statement dated 31.03.2026

1,171.48


Assistant


S. O. (Accounts)


Bursar


Principal



(40)

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

BANK RECONCILIATION OF BCAS EXAM. A/C (A/C NO.113210011005198),
UNION BANK OF INDIA FOR THE YEAR ENDED 2026

Balance as per ledger

22,88,880.20

Balance as per Bank Statement dated 31.03.2026

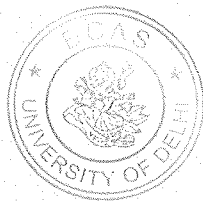
22,88,880.20


Assistant


S. O. (Accounts)


Bursar


Principal



BANK RECONCILIATION OF BCAS IGNOU A/C (A/C NO.113210100054910)
UNION BANK OF INDIA FOR THE YEAR ENDED 2026

Balance as per ledger (College A/c) 1,92,072.10

Balance as per Bank Statement dated 31.03.2026 1,92,072.10


Assistant


S. O. (Accounts)


Bursar


Principal



BANK RECONCILIATION OF PRINCIPAL, BCAS (SERB PROJECT A/C)
(A/C NO.113210100053319), UNION BANK OF INDIA FOR THE YEAR ENDED 2026.

Balance as per ledger (SERB Project A/c) 71,400.87

Balance as per Bank Statement dated 31.03.2026 71,400.87


Assistant


S. O. (Accounts)


Bursar


Principal



BANK RECONCILIATION OF PRINCIPAL, BCAS (A/C NO. 37815295393)
STATE BANK OF INDIA FOR THE YEAR ENDED 2026

Balance as per ledger

1,29,40,026.83

Balance as per bank statement as on 31-03-2026.

1,29,40,026.83



Assistant



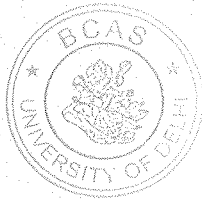
S. O. (Accounts)



Bursar



Principal



44

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

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note 1 Bhaskaracharya College of Applied Sciences named after a great mathematician of 12th Century was set up in October, 1995. The college is affiliated to the University of Delhi and is funded by Government of National Territory of Delhi. College is Non-profitable entity. As well as it carries exemption under section 10-2(23c) (iii ab).

Note 2 Significant Accounting Policies:

SCHEDULE A - SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS

1. Accounting Convention

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

2. Method of Accounting

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

3. Investments

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

4. Fixed Assets

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

5. Depreciation

The College has charged depreciation on its fixed assets upto 2025-26 @ 20% on Equipment, 40% on IT items, 25% on Furniture and 50% on Books and Sports items.

SCHEDULE B - CONTINGENT LIABILITIES AND NOTES TO THE ACCOUNTS

The Balance Sheet and Income & Expenditure are regrouped and presented in the horizontal format in accordance to ICAI 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. Corresponding figures for the previous year have been regrouped / rearranged, wherever necessary.

Sh. Rajiv Kumar Dawar
(Section Officer, Accounts)

Prof. Sidharth Sirohi
(Bursar)

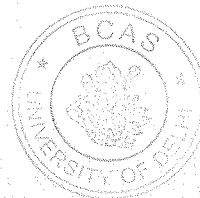
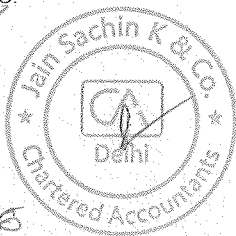
Prof. Avneesh Mittal
(Principal [Offg.])

Prof. S. M. Patnaik
(Hony. Treasurer, Governing Body)

Prof. Radhey Shyam Sharma
(Hony. Chairman, Governing Body)

For JAIN SACHIN K & CO.
Chartered Accountant,
FRN-043312N

CA Sachin Kumar Jain
Prop.
M. NO.094187
Place: Delhi
Dated: 22-07-2026



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

Balance Sheet of Students Fund Account as at 31st March, 2026

(Amount in Rs.)

	Particulars	Note	31 March 2026	31 March 2025
I	SOURCES OF FUNDS			
1	NPO FUNDS			
(a)	UNRESTRICTED FUNDS	3	7,78,91,950.99	6,77,80,214.10
(b)	RESTRICTED FUNDS	4	-	-
			7,78,91,950.99	6,77,80,214.10
2	Non-current liabilities			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
			-	-
3	Current liabilities			
(a)	Short-term borrowings		-	-
(b)	Other current liabilities	5	2,15,28,637.00	1,73,25,079.00
(c)	Short-term provisions		-	-
			2,15,28,637.00	1,73,25,079.00
	Total		9,94,20,588.00	8,51,05,293.00
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	6	1,12,40,473.58	53,83,197.03
(b)	Long Term Investments		-	-
(c)	Long Term Loans and Advances	7	4,82,329.36	4,82,329.36
(d)	Other Long Term Assets		-	-
			1,17,22,802.94	58,65,526.39
2	Current assets			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Receivables	8	9,058.00	9,851.00
(d)	Cash and bank balances	9	7,09,64,574.05	6,41,56,053.75
(e)	Short Term Loans and Advances		-	-
(f)	Other current assets	10	1,67,24,153.00	1,50,73,861.96
			8,76,97,785.05	7,92,39,766.71
	Total		9,94,20,588.00	8,51,05,293.00
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

S. O. (Accounts)

BURSAR

PRINCIPAL

Treasurer

Chairman

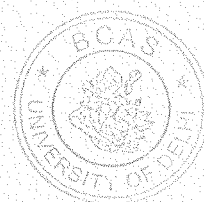
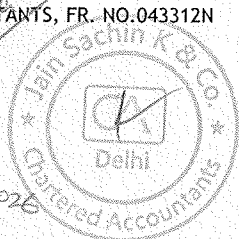
In terms of our separate report of even date attached
FOR JAIN SACHIN K & CO.
CHARTERED ACCOUNTANTS, FR. NO.043312N

(SACHIN KUMAR JAIN)
PARTNER

M.No. 094187

Place: Delhi

Dated: 22-07-2026



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

Statement of Profit and Loss of Students Fund Account for the year ended 31st March 2026

		(Amount in Rs.)		
	Particulars	Note	31 March 2026	31 March 2025
I	Income	11	57,24,118.00	46,75,667.96
II	Other Income	12	27,67,936.00	29,93,550.00
III	Total Income (I+II)		84,92,054.00	76,69,217.96
IV	Expenses:			
(a)	Cost of Goods sold		-	-
(b)	Donations/ Contributions Paid		-	-
(c)	Employee benefits expense		-	-
(d)	Finance costs		-	-
(e)	Depreciation and amortization expense	13	13,62,921.45	19,66,532.56
(f)	Other expenses	14	4,65,125.66	4,89,677.04
	Total expenses		18,28,047.11	24,56,209.60
V	Excess of Income Over Expenditures/(Excess of Expenditures Over Income) before exceptional and extraordinary items, and tax (III-IV)		66,64,006.89	52,13,008.36
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	Excess of Income Over Expenditures/(Excess of Expenditures Over Income) before extraordinary items, and tax (V-VI)		66,64,006.89	52,13,008.36
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	Excess of Income Over Expenditures/(Excess of Expenditures Over Income)		66,64,006.89	52,13,008.36
X	Appropriations Transfers to fund		-	-
XI	Balance transferred to General Fund		66,64,006.89	52,13,008.36
			-	-
			66,64,006.89	52,13,008.36
	The accompanying notes are an integral part of the financial statements			

* wherever applicable

S. O. (Accounts)

BURSAR

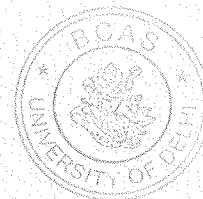
PRINCIPAL

Treasurer

Chairman

In terms of our separate report of even date attached
FOR JAIN SACHIN K & CO.
CHARTERED ACCOUNTANTS, FR. NO.043312N

(SACHIN KUMAR JAIN)
PARTNER
M.No. 094187



Place: Delhi

Dated: 22-07-2026

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

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note 3

NPO FUNDS UNRESTRICTED

(Amount in Rs.)						
Sr. No.	Name of Unrestricted Funds	Share of profit/ (loss) (%)	As at 1st April 2025 (Opening Balance)	Capital Introduced/cont ributed during the year	(Share of Profit / Loss for the year) Recurring Expenditure	As at 31st March 2026 (Closing Balance)
1	CLUB ACCOUNTS					
	Astronomy club		1,78,504.00	26,000.00	-	2,04,504.00
	Debate club		2,27,934.00	55,000.00	14,110.00	2,68,824.00
	Dramatics & Fine Arts Club		2,60,891.00	70,000.00	42,687.00	2,88,204.00
	Eco club		3,21,530.00	50,300.00	16,243.00	3,55,587.00
	Film club		2,60,810.00	65,000.00	-	3,25,810.00
	Literacy Club		2,04,463.00	26,000.00	4,110.00	2,26,353.00
	Music & Dance club		4,24,707.00	70,000.00	39,032.00	4,55,675.00
	Photography club		1,75,210.00	85,000.00	12,519.00	2,47,691.00
	Yoga club		2,32,810.00	50,000.00	6,741.00	2,76,069.00
	Total		22,86,859.00	4,97,300.00	1,35,442.00	26,48,717.00
2	FEES HEADS					
	Alumni fund		14,54,985.00	1,59,100.00	912.00	16,13,173.00
	BCAS Students Association Fee		9,16,128.00	2,38,650.00	1,71,915.00	9,82,863.00
	Development Fund		68,79,726.48	15,91,000.00	1,11,850.00	83,58,876.48
	General Amenities Fund Fee		3,50,500.00	79,550.00	-	4,30,050.00
	Medical Fee/First Aid Fund Fee		5,70,850.00	79,550.00	-	6,50,400.00
	N.S.S. Fee		11,826.66	45,250.00	51,050.00	6,026.66
	Professional Development Fund Fee		2,08,140.00	79,550.00	-	2,87,690.00
	Student Aid Fund Fee		15,80,373.00	1,59,100.00	-	17,39,473.00
	Swachta Fund Fee		5,13,085.00	79,550.00	-	5,92,635.00
	Total		1,24,85,614.14	25,11,300.00	3,35,727.00	1,46,61,187.14
3	DEPARTMENTAL SOCIETIES ACCOUNT					
	Biomedical Sciences Society		2,80,393.00	2,07,000.00	1,18,055.50	3,69,337.50
	Botany society		2,19,362.00	1,33,800.00	75,101.00	2,78,061.00
	Chemistry society		1,06,993.50	84,000.00	51,578.00	1,39,415.50
	Computer Science society		2,47,025.08	1,78,400.00	58,991.00	3,66,434.08
	Electronic society		2,16,247.00	1,13,600.00	58,685.00	2,71,162.00
	Food Technology Society		2,03,505.00	1,66,400.00	87,859.00	2,82,046.00
	Instrumentation society		2,17,127.00	1,19,200.00	57,492.00	2,78,835.00
	Microbiology society		1,38,433.00	1,40,600.00	1,04,568.50	1,74,464.50
	Physics society		1,24,779.00	84,600.00	53,918.00	1,55,461.00
	Polymer Sc Society		1,63,959.00	1,19,800.00	69,070.00	2,14,689.00
	Zoology society		79,170.00	1,29,000.00	80,783.00	1,27,387.00
	Total		19,96,993.58	14,76,400.00	8,16,101.00	26,57,292.58
4	OTHER HEADS ACCOUNT					
	Surplus/Deficit (Profit during the year 2025-26)		-	-	66,64,006.89	66,64,006.89
	Capital Fund A/c		1,25,156.64	-	-	1,25,156.64
	Corpus Fund A/c		4,81,80,867.34	-	-	4,81,80,867.34
	Deduction from Sponsorship Money A/c		1,600.00	-	-	1,600.00
	Lapse Caution Money Fund A/c		22,15,190.00	-	-	22,15,190.00
	Overhead Charges A/c		2,62,483.40	50,000.00	-	3,12,483.40
	Prize Money Fund A/c		2,25,450.00	2,00,000.00	-	4,25,450.00
	Total		5,10,10,747.38	2,50,000.00	66,64,006.89	5,79,24,754.27
	Total		6,77,80,214.10	47,35,000.00	79,51,276.89	7,78,91,950.99

Note 4

NPO FUNDS RESTRICTED

(Amount in Rs.)						
Sr. No.	Name of restricted Funds	Share of profit/ (loss) (%)	As at 1st April 2025 (Opening Balance)	Capital Introduced/cont ributed during the year	(Share of Profit / Loss for the year)/Recurring Expenditure	As at 31st March 2026 (Closing Balance)
1						
2						

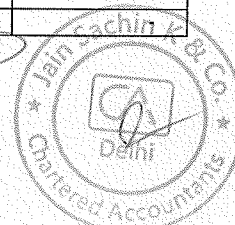
S. O. (Accounts)

BURSAR

PRINCIPAL

Treasurer

Chairman



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

Notes forming part of the Financial Statements for the year ended 31st March, 2026

			(Amount in Rs.)	
5	Other current liabilities		31 March 2026	31 March 2025
(A)	GST TDS payable	(Annexure-D)	50,072.00	15,560.00
(B)	TDS payable	(Annexure-D)	8,079.00	7,787.00
(C)	Other payables	(Annexure-D)	2,14,70,486.00	1,73,01,732.00
	Total Other current liabilities		2,15,28,637.00	1,73,25,079.00

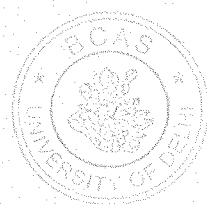

S. O. (Accounts)


BURSAR


PRINCIPAL


Treasurer


Chairman



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

Notes forming part of the Financial Statements for the year ended 31st March, 2026

6

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

Particulars /Assets	TANGIBLE ASSETS								(Amount in Rs.)	
	Freehold land	Plant and Equipment	Office equipment	Furniture & Fixtures	Library Books	Sports Items	Sports Ground Items	Music Items	Total	
Gross Block										
At 1 April 2024	-	35,68,395.00	42,53,561.88	14,88,505.00	6,22,630.00	48,509.50	1,63,000.00	18,368.95	1,01,62,970.33	
Additions	-	-	-	-	-	-	-	-	-	
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	
At 1 April 2025	-	35,68,395.00	42,53,561.88	14,88,505.00	6,22,630.00	48,509.50	1,63,000.00	18,368.95	1,01,62,970.33	
Additions	-	39,46,171.00	11,39,093.00	19,34,994.00	1,99,940.00	-	-	-	72,20,198.00	
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	
At 31 March 2025	-	35,68,395.00	42,53,561.88	14,88,505.00	6,22,630.00	48,509.50	1,63,000.00	18,368.95	1,01,62,970.33	
At 31 March 2026	-	75,14,566.00	53,92,654.88	34,23,499.00	8,22,570.00	48,509.50	1,63,000.00	18,368.95	1,73,83,168.33	
Depreciation/Adjustments										
At 1 April 2024	-	-	23,41,446.28	3,58,319.55	88,400.49	16,709.50	-	8,364.53	28,13,240.35	
Additions	-	9,12,495.37	5,07,639.89	2,16,928.52	2,67,114.76	15,900.00	44,450.00	2,004.41	19,66,532.95	
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	
At 1 April 2025	-	9,12,495.37	28,49,086.17	5,75,248.07	3,55,515.25	32,609.50	44,450.00	10,368.94	47,79,773.30	
Additions	-	6,02,930.92	4,24,551.25	1,62,696.19	1,33,557.38	7,950.00	29,635.00	1,600.71	13,62,921.45	
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	
At 31 March 2025	-	9,12,495.37	28,49,086.17	5,75,248.07	3,55,515.25	32,609.50	44,450.00	10,368.94	47,79,773.30	
At 31 March 2026	-	15,15,426.29	32,73,637.42	7,37,944.26	4,89,072.63	40,559.50	74,085.00	11,969.65	61,42,694.75	
Net Block										
At 31 March 2025	-	26,55,899.63	14,04,475.71	9,13,256.93	2,67,114.75	15,900.00	1,18,550.00	8,000.01	53,83,197.03	
At 31 March 2026	-	59,99,139.71	21,19,017.46	26,85,554.74	3,33,497.37	7,950.00	88,915.00	6,399.30	1,12,40,473.58	

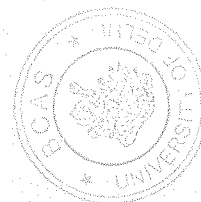
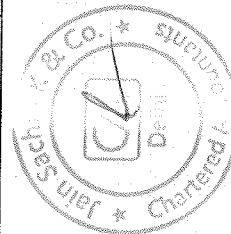
S. O. (Accounts)

BURSAR

PRINCIPAL

Treasurer

Chairman



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

Notes forming part of the Financial Statements for the year ended 31st March, 2026

				(Amount in Rs.)	
7	<u>Loans and advances</u>			Long Term	
				31-Mar-26	31-Mar-25
A	Advances paid to Staff and Telephone and Gas Company	(Annexure-E)		4,82,329.36	4,82,329.36
	Total			4,82,329.36	4,82,329.36
8	<u>Receivables</u>				
	RECEIVABLE/PAYABLE FROM STAFF/VENDOR A/C (S.F.)	(Annexure-E)		31-Mar-26	31-Mar-25
	TDS RECEIVABLE FROM I. TAX DEPT. A/C (S. F.)	(Annexure-E)		9,058.00	9,098.00
	Total			9,058.00	9,851.00
9	<u>Cash and Bank Balances</u>				
A	<u>Cash and cash equivalents</u>			31-Mar-26	31-Mar-25
(a)	Saving Account				
	Union Bank of India (S. F.)	(Annexure-E)		7,04,79,677.05	6,38,75,347.75
(b)	Fixed Deposits	(Annexure-E)		4,84,897.00	2,80,706.00
(c)	Cheques, drafts on hand			-	-
(d)	Cash on hand			-	-
	Total Cash and bank balances			7,09,64,574.05	6,41,56,053.75
10	<u>Other current assets</u>				
(a)	COLLEGE MAIN A/C (S. F.)	(Annexure-E)		31-Mar-26	31-Mar-25
(b)	Interest accrued but not due on deposits	(Annexure-E)		1,66,63,347.00	1,50,38,442.96
				60,806.00	35,419.00
	Total			1,67,24,153.00	1,50,73,861.96

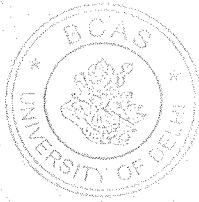
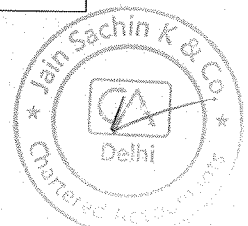
S. O. (Accounts)

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

Notes forming part of the Financial Statements for the year ended 31st March, 2026

		(Amount in Rs.)	
		31 March 2026	31 March 2025
11	Income		
(a)	Donation or Grants	-	-
(b)	Academic Fees Receipt (Annexure-A)	57,24,118.00	46,75,667.96
(c)	Sale of Goods	-	-
	Total Income	57,24,118.00	46,75,667.96
12	Other income		
(a)	Interest income (Annexure-B)	18,64,908.00	16,49,617.00
(b)	Dividend income	-	-
(c)	Net gain on sale of investments	-	-
(d)	Other Students Fund Income (Annexure-B)	9,03,028.00	13,43,933.00
	Total other income	27,67,936.00	29,93,550.00
13	Depreciation and amortization expense		
(a)	on tangible assets (Refer note 6) (Annexure-C)	13,62,921.45	19,66,532.56
	Total Depreciation and amortization expense	13,62,921.45	19,66,532.56
14	Other Expenses		
(a)	Miscellaneous expenses (Contingency and Other Expenses) (Annexure-C)	4,65,125.66	4,89,677.04
	Total	4,65,125.66	4,89,677.04

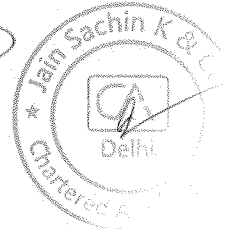
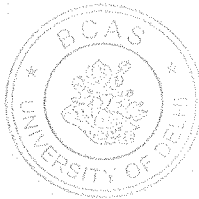
S. O. (Accounts)

BURSAR

PRINCIPAL

Treasurer

Chairman



**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,2026

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<u>Balance as on 1st April,2025</u>	1,70,04,430.00	<u>Security Refund during the year 2025-26</u>	
<u>Security Collect during the Year (2025-26)</u>		Security Fees A/c (Lapsed)	-
Refundable College Security A/c	23,75,000.00	Refundable College Security A/c (2019-20)	2,500.00
Refundable Library Security A/c	11,87,500.00	Refundable Library Security A/c (2019-20)	2,500.00
		Refundable College Security A/c (2020-21)	17,105.00
		Refundable Library Security A/c (2020-21)	27,500.00
		Refundable College Security A/c (2021-22)	2,22,365.00
		Refundable Library Security A/c (2021-22)	3,57,500.00
		Refundable College Security A/c (2022-23)	3,27,970.00
		Refundable Library Security A/c (2022-23)	2,50,000.00
		Refundable College Security A/c (2023-24)	17,000.00
		Refundable Library Security A/c (2023-24)	13,000.00
		Refundable College Security A/c (2024-25)	36,000.00
		Refundable Library Security A/c (2024-25)	24,000.00
		Transferred to Unclaimed Caution Deposit A/c	-
		Total Refund	12,97,440.00
		Balance as on 31 st March,2026	1,92,69,490.00
Total	2,05,66,930.00	Total	2,05,66,930.00

UNCLAIM CAUTION DEPOSIT ACCOUNT

Statement No. 2

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH,2026

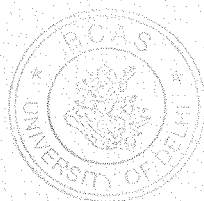
RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
Balance as on 1st April,2025	22,15,190.00	Spent during the year 2025-26	0.00
Transferred from Caution Deposit Account	-	Balance as 31st March,2026	22,15,190.00
Total	22,15,190.00	Total	22,15,190.00


Assistant


S. O. (Accounts)


Bursar


Principal



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

Receipt & Payment Account of N.S.S. Account for the year 2025-26

Previous Yr. 2024-2025	Receipts	Current Yr. 2025-2026	Previous Yr. 2024-2025	Payments	Current Yr. 2025-2026
7,286.66	Union Bank of India (Opening Balance)	11,826.66	500.00	Audit Fees	590.00
26,740.00	Fees recd. from students	31,860.00	26,780.00	University Fees	31,840.00
			-	NSS Activities	18,620.00
5,080.00	Amt. recd. From NSS, DU	13,390.00	11,826.66	Union Bank of India (closing balance)	6,026.66
39,106.66	Total	57,076.66	39,106.66	Total	57,076.66

Balance Sheet of N.S.S. Account as on 31ST March 2026

Previous Yr. 2024-2025	Liabilities	Current Yr. 2025-2026	Previous Yr. 2024-2025	Assets	Current Yr. 2025-2026
11,826.66	N.S.S. A/c (unspent Balance)	6,026.66	11,826.66	Union Bank of India	6,026.66
11,826.66	Total	6,026.66	11,826.66	Total	6,026.66

Income & Expenditure Account of N.S.S. Account for the year 2025-26

Previous Yr. 2024-2025	Expenditure	Current Yr. 2025-2026	Previous Yr. 2024-2025	Income	Current Yr. 2025-2026
500.00	Audit Fees	590.00	26,740.00	Fees recd. from students	31,860.00
26,780.00	University Fees	31,840.00	5,080.00	Amt. recd. From NSS, DU	13,390.00
-	NSS Activities	18,620.00			
11,826.66	Unspent Balance (2025-26)	6,026.66	7,286.66	Unspent Balance (2024-25)	11,826.66
39,106.66		57,076.66	39,106.66		57,076.66

S. O. (Accounts)

Bursar

Principal

Treasurer

Chairman

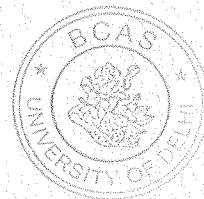
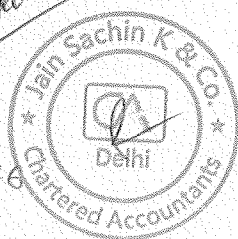
In terms of our separate report of even date attached
FOR JAIN SACHIN K & CO.
CHARTERED ACCOUNTANTS, FR. NO.043312N

(SACHIN KUMAR JAIN)
PARTNER

M.No. 094187

Place: Delhi

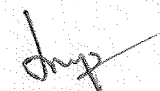
Dated: 22-07-2026



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

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Annexure A : Academic Receipts	Amount (Rs)	Amount (Rs)
	Current year (2025-26)	Previous Year (2024-25)
Fees Recd. from Students		
Carrer Counseling Fee A/c	79,550.00	66,800.00
College Publication Fee A/c	1,59,100.00	1,24,691.00
Digital Content Assistant Fee A/c	20,47,500.00	14,13,000.00
Establishment/Maintenance Fee A/c	1,59,100.00	48,468.00
Foreign Student Fee A/c	47,916.00	7,975.00
Function, Cultural Acticity etc. Fee A/c	7,23,578.00	5,70,958.00
Games & Sports Fee A/c	4,63,742.00	1,50,451.00
IT Development Fee A/c	4,77,300.00	4,00,800.00
IT Maintenance Fee A/c	3,18,200.00	2,67,200.00
Picnic/Excursion & Educational Trip Fee A/c	5,53,540.00	5,20,195.00
Practical Facilitation Fees A/c	1,37,742.00	6,48,797.96
Student Advisory Fee A/c	1,59,100.00	1,33,600.00
Student Social Activity Fee A/c	79,550.00	58,395.00
Training & Placement Cell Fee A/c	2,38,650.00	2,00,400.00
Women Development Cell Fee A/c	79,550.00	63,937.00
Total	57,24,118.00	46,75,667.96



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 B	Amount (Rs.)	Amount (Rs.)
	Current Year (2025-26)	Previous Year (2024-25)
Students Fund Other Income		
Misc. Library Development Fund A/c	6,760.00	13,585.00
IGNOU A/c	8,71,437.00	12,02,617.00
Transcription Fees A/c	14,500.00	18,300.00
Consultancy Services A/c	-	34,500.00
Anit Tobacco Cell A/c	-	10,000.00
Bhaskaracharya Cell A/c	-	10,000.00
Equal Opportunity Cell A/c	-	10,000.00
Gandhian Study Circle Cell A/c	-	10,000.00
Indian Knowledge System Exam.A/c	2,400.00	-
North East Cell A/c	-	10,000.00
SC/ST Cell A/c	-	10,000.00
STC on Bioinformatics	-	3,402.00
Vivekanand Vichar Manch Cell A/c	-	10,000.00
Workshop/Seminar A/c	7,931.00	1,529.00
Total 'A'	9,03,028.00	13,43,933.00
Indirect Income		
Bank Interest A/c	18,64,908.00	16,49,617.00
Total 'B'	18,64,908.00	16,49,617.00
TOTAL (A + B)	27,67,936.00	29,93,550.00


Assistant


S. O. (Accounts)


Bursar


Principal



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

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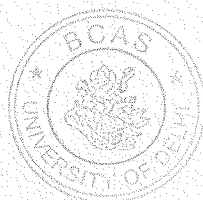
Annexure C		
Students Fund Other Expenses	Current Year (2025-26)	Previous Year (2024-25)
	Amount (Rs.)	Amount (Rs.)
Indirect Expenses		
Audit Fees	1,05,964.00	87,700.00
Bank Charges	356.66	
Biomedical Waste Payment A/c	65,800.00	67,770.00
Camera Repair A/c	11,092.00	-
College Annual Report A/c	-	49,796.00
College Magazine Printing A/c	-	47,082.00
Depreciation A/c	13,62,921.45	19,66,532.56
Energy Audit & ISO Certification A/c	24,721.00	-
Equal Opportunity Cell A/c	-	-
Gender Sansitisation A/c	-	-
Green & Environment Audit A/c	24,987.00	-
Hindi Language Worksho A/c	7,367.00	8,306.00
Home Examination A/c	32,863.00	-
Indian Knowledge System Exam.A/c	1,950.00	-
Interest on TDS A/c	-	63.00
Making of Vande Mataram A/c	49,855.00	-
Misc. Expenses A/c	-	14,377.04
NAAC A/c	-	-
National Conference on RTACS A/c	-	1,12,336.00
NCC Expenses A/c	52,488.00	44,958.00
Printing A/c	58,705.00	57,289.00
Proctorial & Anti Ragging Committee A/c	4,425.00	-
SC/ST Cell A/c	4,466.00	-
Workshop/Seminar A/c	20,086.00	-
Total	18,28,047.11	24,56,209.60


Assistant


S. O. (Accounts)


Bursar


Principal



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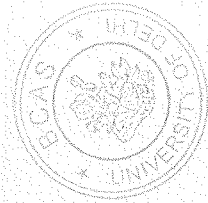
BHASKARACHARYA COLLEGE OF APPLIED SCIENCES
(UNIVERSITY OF DELHI)
SECTOR-2, DWARKA, NEW DELHI-110075.

Current Liabilities Details - Students Fund A/c (2025-2026)

ANNEXURE-D

S. No.	Head of Account	Opening Balance	Addition During the year	Total	Recurring Expenditure	Non-Recurring Expenditure	Closing Balance
1	Duties & Taxes						
	a). TDS 94C	4,987.00	27,980.00	32,967.00	27,988.00	-	4,979.00
	b). TDS 94J	2,800.00	15,930.00	18,730.00	15,630.00	-	3,100.00
	c). GST TDS (Bhalla & Company)	-	8,258.00	8,258.00	-	-	8,258.00
	d). GST TDS (Central Jail Factory - C.J2)	-	18,788.00	18,788.00	-	-	18,788.00
	e). GST TDS (I3IT Solutions)	-	8,136.00	8,136.00	-	-	8,136.00
	f). GST TDS (Jain Scientific Biotech)	-	1,016.00	1,016.00	-	-	1,016.00
	g). GST TDS (Khara Instruments Pvt. Ltd.)	-	10,536.00	10,536.00	6,524.00	-	4,012.00
	h). GST TDS (Laksh Computers)	15,560.00	9,274.00	24,834.00	22,072.00	-	2,762.00
	i). GST TDS (Make3d.In)	-	5,900.00	5,900.00	5,900.00	-	-
	j). GST TDS (Micro Vision EPL)	-	7,100.00	7,100.00	-	-	7,100.00
	Total	23,347.00	1,12,918.00	1,36,265.00	78,114.00	-	58,151.00
2	BCAS ALUMNI ASSOCIATION A/C	-	21,32,800.00	21,32,800.00	4,61,900.00	-	16,70,900.00
3	CLUB FEES A/C	-	4,77,300.00	4,77,300.00	4,77,300.00	-	-
4	Deepika Wanganoo Memorial Interest A/c (S.F.)	11,125.00	2,767.00	13,892.00	-	-	13,892.00
5	HIVAIDS AWARENESS ACTIVITY A/C (S. F.)	115.00	-	115.00	-	-	115.00
6	N.C.C. FEES A/C	217.00	631.00	848.00	631.00	-	217.00
7	N. C. ON CULTIVATION...LIVELIHOOD A/C (S.F.)	-	35,250.00	35,250.00	-	-	35,250.00
8	PAYABLE TO STUDENT / VENDOR A/C (S. F.)	1,01,206.00	94,832.00	1,96,038.00	1,12,079.00	-	83,959.00
9	REFUNDABLE COLLEGE SECURITY FEE A/C (2019-20)	2,35,000.00	-	2,35,000.00	2,500.00	-	2,32,500.00
10	REFUNDABLE COLLEGE SECURITY FEE A/C (2020-21)	2,74,540.00	-	2,74,540.00	17,105.00	-	2,57,435.00
11	REFUNDABLE COLLEGE SECURITY FEE A/C (2021-22)	7,29,835.00	-	7,29,835.00	2,22,365.00	-	5,07,470.00
12	REFUNDABLE COLLEGE SECURITY FEE (2022-23)	25,40,055.00	-	25,40,055.00	3,27,970.00	-	22,12,085.00
13	REFUNDABLE COLLEGE SECURITY FEE (2023-24)	27,96,000.00	-	27,96,000.00	17,000.00	-	27,79,000.00
14	REFUNDABLE COLLEGE SECURITY FEE (2024-25)	30,60,000.00	-	30,60,000.00	36,000.00	-	30,24,000.00
15	REFUNDABLE COLLEGE SECURITY FEE (2025-26)	-	23,75,000.00	23,75,000.00	-	-	23,75,000.00
16	REFUNDABLE LIBRARY SECURITY FEE A/C (2019-20)	2,35,000.00	-	2,35,000.00	2,500.00	-	2,32,500.00
17	REFUNDABLE LIBRARY SECURITY FEE A/C (2020-21)	4,90,000.00	-	4,90,000.00	27,500.00	-	4,62,500.00
	Grand Total	1,04,96,440.00	52,31,498.00	1,57,27,938.00	17,82,964.00	-	1,39,44,974.00

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

Page-2

Current Liabilities Details - Students Fund A/c (2025-2026)

ANNEXURE-D

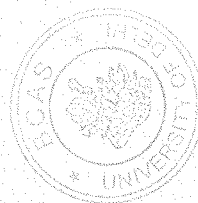
S. No.	Head of Account	Opening Balance	Addition During the year	Total	Recurring Expenditure	Non-Recurring Expenditure	Closing Balance
	Total C. F.	1,04,96,440.00	52,31,498.00	1,57,27,938.00	17,82,964.00	-	1,39,44,974.00
18	REFUNDABLE LIBRARY SECURITY FEE A/C (2021-22)	11,05,000.00	-	11,05,000.00	3,57,500.00	-	7,47,500.00
19	REFUNDABLE LIBRARY SECURITY FEE A/C (2022-23)	16,75,000.00	-	16,75,000.00	2,50,000.00	-	14,25,000.00
20	REFUNDABLE LIBRARY SECURITY FEE A/C (2023-24)	18,24,000.00	-	18,24,000.00	13,000.00	-	18,11,000.00
21	REFUNDABLE LIBRARY SECURITY FEE A/C (2024-25)	20,40,000.00	-	20,40,000.00	24,000.00	-	20,16,000.00
22	REFUNDABLE LIBRARY SECURITY FEE A/C (2025-26)	-	11,87,500.00	11,87,500.00	-	-	11,87,500.00
23	SH. SHYAM LAL & SMT. ANAR DEVI MEMORIA INTEREST A/C	31,253.00	23,442.00	54,695.00	-	-	54,695.00
24	Sourabh Grover Memorial Interest A/c (S.F.)	25,247.00	3,369.00	28,616.00	-	-	28,616.00
25	SUNDRY A/C (STUDENTS FUND)	78,884.00	1,40,603.00	2,19,487.00	17,910.00	-	2,01,577.00
26	SUNDRY CREDITORS A/C (S.F.)	-	-	-	346.00	-	-346.00
27	STC ON ADV. BIOINSTRU. TECHNIQUES A/C (S.F.)	-	66,000.00	66,000.00	28,614.00	-	37,386.00
28	TRANSFERABLE TO DIFF. SOCIETY HEADS A/C (S.F.)	-	1,600.00	1,600.00	-	-	1,600.00
28	UNIV. SEXUAL HARASSMENT A/C (S.F.)	36,210.00	19,104.00	55,314.00	3,184.00	-	52,130.00
29	WORLD UNIVERSITY SERVICES FEE A/C (S.F.)	13,045.00	11,144.00	24,189.00	3,184.00	-	21,005.00
	Grand Total	1,73,25,079.00	66,84,260.00	2,40,09,339.00	24,80,702.00	-	2,15,28,637.00

[Signature]
Assistant

S. O. (Accounts)

[Signature]
Bursar

[Signature]
Principal



BHASKARACHARYA COLLEGE OF APPLIED SCIENCES

(UNIVERSITY OF DELHI)

SECTOR-2, DWARKA, NEW DELHI-110075.

Current Assets, Loan & Advances Details - Students Fund (2025-2026)

ANNEXURE E

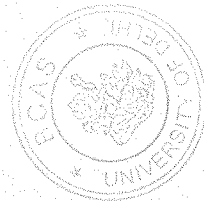
S. No.	Head of Account	Opening Balance	Paid During the year	Total	Received During the year	Closing Balance
1	Loans & Advances (Asset)	-	-	-	-	-
2	SECURITY FOR IGL CONNECTION A/C (S. F.)	4,82,329.36	-	4,82,329.36	-	4,82,329.36
	Total	4,82,329.36	-	4,82,329.36	-	4,82,329.36
	Bank Accounts					
3	Union Bank of India (S. F.)	6,38,75,347.75	1,84,19,032.96	8,22,94,380.71	1,18,14,703.66	7,04,79,677.05
4	Deposits (Asset)	2,80,706.00	2,48,376.00	5,29,082.00	44,185.00	4,84,897.00
	Total	6,41,56,053.75	1,86,67,408.96	8,28,23,462.71	1,18,58,888.66	7,09,64,574.05
	Receivables					
6	RECEIVABLE/PAYABLE FROM STAFF/VENDOR A/C (S.F.)	9,098.00	-	9,098.00	40.00	9,058.00
7	TDS RECEIVABLE FROM I. TAX DEPT. A/C (S. F.)	753.00	-	753.00	753.00	-
	Total	9,851.00	-	9,851.00	793.00	9,058.00
	Other Current Assets					
8	COLLEGE MAIN A/C (S. F.)	1,50,38,442.96	1,66,63,347.00	3,17,01,789.96	1,50,38,442.96	1,66,63,347.00
9	INTEREST ACCRUED A/C (S. F.)	35,419.00	26,449.00	61,868.00	1,062.00	60,806.00
	Total	1,50,73,861.96	1,66,89,796.00	3,17,63,657.96	1,50,39,504.96	1,67,24,153.00
	Grand Total	7,97,22,096.07	3,53,57,204.96	11,50,79,301.03	2,68,99,186.62	8,81,80,114.41

[Signature]
Assistant

S. O. (Accounts)

Bursar

[Signature]
Principal



BANK RECONCILIATION OF BCAS STUDENT'S FUND A/C (A/C NO.113210011001610)
UNION BANK OF INDIA FOR THE YEAR ENDED 2026.

Add: Cheque issued but not cleared upto 31-03-2026

S. No.	Ch. No.	Date	Name	Amount
1	063118	27-03-2026	Yourself (Aadinath Enterprises)	12,744.00
			Total	12,744.00

Balance as per ledger 7,04,79,677.05

Add: Cheques Issued but not presented in bank. 12744.00

Balance as per bank statement as on 31-03-2026

7,04,92,421.05


S. O. (Accounts)


Bursar


Principal



(61)

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

PROVIDENT FUND & NEW PENSION SCHEME

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note 1 Bhaskaracharya College of Applied Sciences named after a great mathematician of 12th Century was set up in October, 1995. The college is affiliated to the University of Delhi and is funded by Government of National Territory of Delhi. College is Non-profitable entity. As well as it carries exemption under section 10-2(23c) (iii ab).

Note 2 Significant Accounting Policies:

SCHEDULE A - SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS

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.

3. Investments

- a. Investments against Funds are classified as earmarked investments OR Fixed Deposits as the case may be.
- b. Investments are shown at the principal as increased by the interest accrued thereon.
- c. The College is maintaining its own G.P.F. and New Pension Scheme Fund transferred to Protean eGovernment Technologies Ltd. (Formerly known as NSDL).

4. Fixed Assets

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

5. Depreciation

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

SCHEDULE B – NOTES TO THE ACCOUNTS

The Balance Sheet and Income & Expenditure are regrouped and presented in the horizontal format in accordance to ICAI 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. Corresponding figures for the previous year have been regrouped / rearranged, wherever necessary.

4. Interest on Provident Fund has been considered @ 7.10% for the year 2025-26.

(Sh. Rajiv Kumar Dawar)
Section Officer, Accounts

(Prof. Sidharth Sirohi)
Bursar

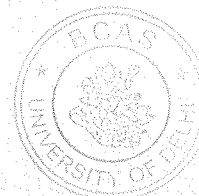
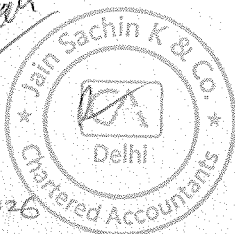
(Prof. Avneesh Mittal)
Principal (Offg.)

Prof. S. M. Patnaik
(Hony. Treasurer, Governing Body)

Prof. Radhey Shyam Sharma
(Hony. Chairman, Governing Body)

For JAIN SACHIN K & CO
Chartered Accountant
FRN:043312N

CA Sachin Kumar Jain
Prop.
M. NO.094187
Place: Delhi
Dated : 22-07-2026



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

Balance Sheet of Provident Fund and New Pension Scheme Accounts as at 31st March, 2026

(Amount in Rs.)

	Particulars	Note	31 March 2026	31 March 2025
I	SOURCES OF FUNDS			
1	NPO FUNDS			
(a)	UNRESTRICTED FUNDS	3	4,44,374.91	1,63,923.91
(b)	RESTRICTED FUNDS	4	-	-
			4,44,374.91	1,63,923.91
2	Non-current liabilities			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
			-	-
3	Current liabilities			
(a)	Short-term borrowings		-	-
(b)	Other current liabilities	5	17,99,23,244.00	18,93,84,078.00
(c)	Short-term provisions		-	-
			17,99,23,244.00	18,93,84,078.00
	Total		18,03,67,618.91	18,95,48,001.91
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment		-	-
(b)	Long Term Investments		-	-
(c)	Long Term Loans and Advances	7	-	-
(d)	Other Long Term Assets		-	-
			-	-
2	Current assets			
(a)	Current investments		16,79,89,449.00	17,06,64,764.00
(b)	Inventories		-	-
(c)	Receivables	8	2,40,249.00	60,000.00
(d)	Cash and bank balances	9	5,52,855.91	60,10,467.91
(e)	Short Term Loans and Advances			
(f)	Other current assets	10	1,15,85,065.00	1,28,12,770.00
			18,03,67,618.91	18,95,48,001.91
	Total		18,03,67,618.91	18,95,48,001.91
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

S. O. (Accounts)

BURSAR

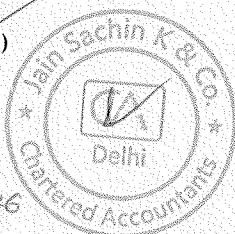
PRINCIPAL

Treasurer

Chairman

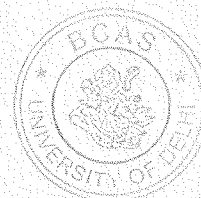
In terms of our separate report of even date attached
FOR JAIN SACHIN K & CO.
CHARTERED ACCOUNTANTS, FR. NO.043312N

(SACHIN KUMAR JAIN)
PARTNER
M.No. 094187



Place: Delhi

Dated: 22-07-2026



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

Statement of Profit and Loss of Provident Fund & New Pension Scheme Account for the year ended 31st March 2026

(Amount in Rs.)

	Particulars	Note	31 March 2026	31 March 2025
I	Income	11	-	-
	Donations and Grants			
	Fees from Rendering of Services			
	Sale of Goods			
II	Other Income	12	1,24,88,249.00	1,07,87,710.00
III	Total Income (I+II)		1,24,88,249.00	1,07,87,710.00
IV	Expenses:			
(a)	Cost of Goods sold		-	-
(b)	Donations/ Contributions Paid		-	-
(c)	Employee benefits expense		-	-
(d)	Finance costs		-	-
(e)	Depreciation and amortization expense		-	-
(f)	Other expenses	13	1,24,88,249.00	1,07,87,710.00
	Total expenses		1,24,88,249.00	1,07,87,710.00
V	Excess of Income Over Expenditures/(Excess of Expenditures Over Income) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)		-	-
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	Excess of Income Over Expenditures/(Excess of Expenditures Over Income) before extraordinary items, partners' remuneration and tax (V-VI)		-	-
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	Excess of Income Over Expenditures/(Excess of Expenditures Over Income)		-	-
X	Appropriations Transfers to fund			
XI	Balance transferred to General Fund			
			-	-
	The accompanying notes are an integral part of the financial statements			

* wherever applicable

S. O. (Accounts)

BURSAR

PRINCIPAL

Treasurer

Chairman

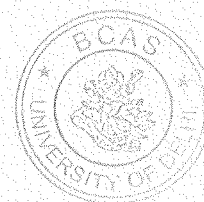
In terms of our separate report of even date attached
FOR JAIN SACHIN K & CO.
CHARTERED ACCOUNTANTS, FR. NO.043312N

(SACHIN KUMAR JAIN)
PARTNER
M.No. 094187



Place: Delhi

Dated: 22-07-2026



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

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note 3

NPO FUNDS UNRESTRICTED

(Amount in Rs.)						
Sr. No.	Name of Unrestricted Funds	Share of profit/ (loss) (%)	As at 1st April 2025 (Opening Balance)	Capital Introduced/cont ributed during the year	(Share of Profit / Loss for the year)/Recurring Expenditure	As at 31st March 2026 (Closing Balance)
1	Reserve Fund A/c (NPS)		1,54,186.20	5,625.00	-	1,59,811.20
2	Reserve Fund A/c (PF)		9,737.71	2,74,826	-	2,84,563.71
Total Amount			1,63,923.91	2,80,451.00	-	4,44,374.91

Note 4

NPO FUNDS RESTRICTED

(Amount in Rs.)						
Sr. No.	Name of restricted Funds	Share of profit/ (loss) (%)	As at 1st April 2025 (Opening Balance)	Capital Introduced/cont ributed during the year	(Share of Profit / Loss for the year)/Recurring Expenditure	As at 31st March 2026 (Closing Balance)
1			-	-	-	-
2			-	-	-	-
Total Amount			-	-	-	-

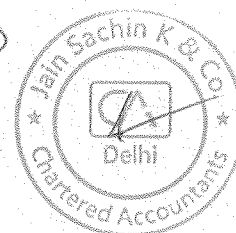
S. O. (Accounts)

BURSAR

PRINCIPAL

Treasurer

Chairman



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

Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

5	Other current liabilities	31 March 2026	31 March 2025
(a)	Other payables (Provident Fund Subscription)	17,99,23,244.00	18,93,84,078.00
	(Annexure-F)		
	Total Other current liabilities	17,99,23,244.00	18,93,84,078.00


Assistant


S. O. (Accounts)


BURSAR


PRINCIPAL



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

Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

		Long Term		Short Term	
		31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
7	<u>Loans and advances</u>				
A	Advance paid to Staff.	-	-	-	-
8	<u>Receivables</u>				
(a)	RECEIVABLE FORM COLLEGE A/C (P.F.) (Annexure-G)			31-Mar-26	31-Mar-25
				2,40,249.00	60,000.00
	Total			2,40,249.00	60,000.00
9	<u>Cash and Bank Balances</u>				
A	<u>Cash and cash equivalents</u>			31-Mar-26	31-Mar-25
	Saving Accounts				
(a)	Union Bank of India (PF)			3,94,026.11	58,57,263.11
(b)	Union Bank of India (NPS)			1,58,829.80	1,53,204.80
(c)	Fixed Deposits (PF)			16,79,89,449.00	17,06,64,764.00
	Fixed Deposits (PF-SBI)			-	-
(d)	Cheques, drafts on hand			-	-
(e)	Cash on hand			-	-
	Total Cash and bank balances			16,85,42,304.91	17,66,75,231.91
10	<u>Other current assets</u>				
(a)	NEW PENSION SCHEME A/C (NPS)			981.00	981.00
(b)	Interest accrued on Fixed Deposits			1,15,84,084.00	1,28,11,789.00
	Total			1,15,85,065.00	1,28,12,770.00


Assistant


S. O. (Accounts)


BURSAR


PRINCIPAL



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

Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

		31 March 2026	31 March 2025
11 Income			
(a) Donation or Grants		-	-
Total Income		-	-
12 Other income			
(a) Interest income			
FD Interest (Provident Fund)		1,24,48,430.00	1,07,19,336.00
Bank Interest A/c (Provident Fund)		34,194.00	55,784.00
Bank interest Ac (New Pension Scheme)		5,625.00	12,590.00
Total other income		1,24,88,249.00	1,07,87,710.00
13 Other Expenses			
(a) Transfer to Provident Fund Account		1,24,82,624.00	1,07,75,120.00
(b) Transfer to New Pension Scheme Reserve Fund Account		5,625.00	12,590.00
Total		1,24,88,249.00	1,07,87,710.00


Assistant


S. O. (Accounts)


BURSAR


PRINCIPAL



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

Current Liabilities Details - Provident Fund Account (2025-2026)

ANNEXURE-F

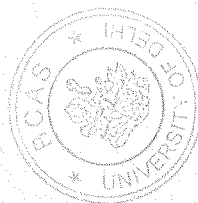
S. No.	Head of Account	Opening Balance	Addition During the year	Total	Recurring Expenditure	Non-Recurring Expenditure	Closing Balance
1	PROVIDENT FUND SUBSCRIPTION A/C (P.F.)	18,93,84,078.00	2,85,70,791.00	21,79,54,869.00	3,80,31,625.00	-	17,99,23,244.00
	Grand Total	18,93,84,078.00	2,85,70,791.00	21,79,54,869.00	3,80,31,625.00	-	17,99,23,244.00


Assistant


S. O. (Accounts)


Bursar


Principal



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

Current Assets, Loan & Advances Details - Provident Fund & New Pension Scheme (2025-2026)

ANNEXURE-G

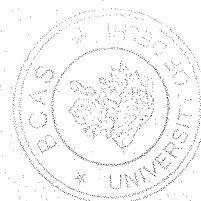
S. No.	Head of Account	Opening Balance	Paid During the year	Total	Received During the year	Closing Balance
1	Bank Accounts					
(a)	Union Bank of India (PF)	58,57,263.11	7,15,55,253.00	7,74,12,516.11	7,70,18,490.00	3,94,026.11
(b)	Union Bank of India (NPS)	1,53,204.80	1,40,42,701.00	1,41,95,905.80	1,40,37,076.00	1,58,829.80
2	Fixed Deposits (PF)	17,06,64,764.00	11,50,04,958.00	28,56,69,722.00	11,76,80,273.00	16,79,89,449.00
3	Fixed Deposits (PF-PNB)	-	68,44,567.00	68,44,567.00	68,44,567.00	-
4	Fixed Deposit (PF-SBI)	-	1,54,60,765.00	1,54,60,765.00	1,54,60,765.00	-
	Total	17,66,75,231.91	22,29,08,244.00	39,95,83,475.91	23,10,41,171.00	16,85,42,304.91
	Receivables					
5	RECEIVABLE FORM COLLEGE A/C (P.F.)	60,000.00	2,40,249.00	3,00,249.00	60,000.00	2,40,249.00
	Total	60,000.00	2,40,249.00	3,00,249.00	60,000.00	2,40,249.00
6	NEW PENSION SCHEME A/C (NPS)	981.00	1,40,37,076.00	1,40,38,057.00	1,40,37,076.00	981.00
7	INTEREST ACCRUED A/C (P. F.)	1,28,11,789.00	99,94,299.00	2,28,06,088.00	1,12,22,004.00	1,15,84,084.00
	Total	1,28,12,770.00	2,40,31,375.00	3,68,44,145.00	2,52,59,080.00	1,15,85,065.00
	Grand Total	18,95,48,007.91	24,71,79,868.00	43,67,27,869.91	25,63,60,251.00	18,03,67,618.91


Assistant


S. O. (Accounts)


Bursar


Principal



BANK RECONCILIATION OF BCAS PROVIDENT FUND A/C (A/C NO.113210011001609)
UNION BANK OF INDIA FOR THE YEAR ENDED 2026

Balance as per ledger

3,94,026.11

Balance as per bank statement as on 31-03-2026.

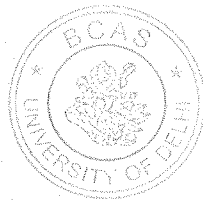
3,94,026.11


Assistant


S. O. (Accounts)


Bursar


Principal



BANK RECONCILIATION OF BCAS NEW PENSION SCHEME A/C (A/C NO.113210011005705)
UNION BANK OF INDIA FOR THE YEAR ENDED 2026

Balance as per ledger

1,58,829.80

Balance as per bank statement as on 31-03-2026.

1,58,829.80


Assistant


S. O. (Accounts)


Bursar


Principal

