

Vikas Parveen & Associates

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To,
The Members,
Governing Body,
Shaheed Sukhdev College of Business Studies,
Delhi-110089

Opinion

We have audited accompanying financial statements of “**Shaheed Sukhdev College of Business Studies**” which comprise the consolidated Statements of affairs/Balance sheet of Maintenance Grant Fund, Student Society Fund, Provident Fund, Hostel Fund and APC Fund as at 31st march 2023; the Consolidated Statement of Income and Expenditure of all funds along with annexures thereof for the year then ended and a summary of significant accounting policies and other explanatory information which we have signed under reference to this report.

In our opinion and to the best of our information and according to the explanation given to us, except for the effects of the matters described in the *Basis for Qualified Opinion*, the accompanying financial statements give a true & fair view of the financial position of the college as at March 31, 2023, and of its financial performance for the year then ended, in all material respects, in accordance with the Societies Registration Act, 1860 and applicable Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Qualified Opinion

We draw attention to the matters described in “*Annexure A*” issued separately to this report, the effects of misstatement and possible effects of undetected misstatements on the financial statements due to inability to obtain sufficient and appropriate audit evidence which are material but not pervasive either individually or in aggregate.



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We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the College in accordance with the code of ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of ethic. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

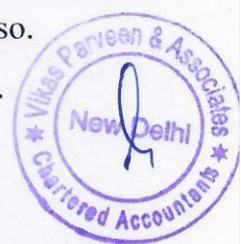
Responsibilities of College Management and Those charged with Governance for the financial statements

The society's management including head of the college is responsible for the preparation and presentation of this financial statement that give a true and fair view of the financial position, proper utilization of Income/grant received, required compliance under different applicable Act and financial performance of the society in conformity with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to preparation of the financial statements that give true & fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management including head of the college is responsible for assessing the college's going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the college or to cease operations, or has no realistic alternative but to do so. Management is responsible for overseeing the college's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

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



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Chartered Accountants

As part of an audit in accordance with SAs, we exercise professional judgments and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusive, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understating of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control.
- Evaluate the appropriateness of accounting polices used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the college to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Vikas Parveen & Associates

Chartered Accountants

We also provide those charged with governance with a statement, that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For Vikas Parveen & Associates
Chartered Accountants



Parveen Goyal
(Partner)

M No : 513215

FRN No: 023045N

Place : Delhi

Date : 17-07-2023

UDIN : 23513215BGRSDH5568



Vikas Parveen & Associates

Chartered Accountants

Annexure A

(Referred to in “Basis for Qualified Opinion” section of our report of even date to the Members of governing body of Shaheed Sukhdev College of Business Studies)

- 1) It has been observed that the college is not accounting for the depreciation in its books of accounts which is in contravention of Accounting Standard 10 “Property Plant & Equipment” issued by ICAI. To the extent of such value of depreciation not recorded in the books of accounts the surplus of the college is overstated. In absence of any information we are unable to quantify such understated value of depreciation.
- 2) As per the request of DHE vide their letter no. DHE-10(14)/Misc. Work Colleges/2018-19/23-36 dated 05-01-2022, the college has applied for one time ex-post facto approval for all the existing post created as per DU/UGC norms. Further, as per the information received from the management, the college has 98 (01 Principal, 44 Teaching Staff & 53 Non-teaching Staff) sanctioned posts as per DU norms however DHE has sanctioned 30 Teaching Staff, 5 Non-Teaching Staff & 21 Security Staff and the staff employed in the college is in excess of the posts sanctioned by the DHE. In the absence of the accurate and appropriate information about the total posts in the college, we are unable to quantify the expenses incurred in the light of the facts mentioned.
- 3) The college is not following accrual basis of accounting as envisaged in “Format of Financial Statements” issued by Ministry of Education, Government of India. Particularly, the academic receipts and Salary & Other Staff Benefits Payments are not recognized on accrual basis. Consequential effect of this non-compliance could not ascertained in absence of the sufficient information by the management.

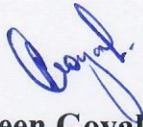


Vikas Parveen & Associates

Chartered Accountants

- 4) During the year under consideration, housekeeping expense to the tune of Rs.742,591/- (Maintenance Fund) & of Rs. 3,41,081/- (Hostel Fund) being contract pertaining to preceeding year was remained non-compliant to GFR Rules, 2017. However, the college has already taken the remedial measure by following the process of bidding and appointment of new contract services through Gem Portal during the current year.

For Vikas Parveen & Associates
Chartered Accountants



Parveen Goyal
(Partner)

M No : 513215

FRN No: 023045N

Place : Delhi

Date : 17-07-2023

UDIN : 23513215BGRSDH5568





Shaheed Sukhdev College of Business Studies
Consolidated Balance Sheet for the year ended on March 31, 2023

| Sources of Funds | Schedule | As at 31.03.2023 | As at 31.03.2022 |
|---------------------------------------------|----------|---------------------|---------------------|
| Unrestricted Funds | | | |
| Capital Fund | 1 | 22,12,13,925 | 19,26,79,908 |
| Designated Funds | 2 | 1,54,35,319 | 1,25,22,688 |
| Restricted Funds | 3 | 22,37,65,801 | 21,00,64,243 |
| Current Liabilities & Provisions | 4 | 7,54,36,180 | 10,83,79,471 |
| Total | | 53,58,51,226 | 52,36,46,310 |
| Application of Funds | | | |
| Fixed Assets | | | |
| Tangible Assets | 5 | 3,51,60,018 | 3,43,87,639 |
| Invesments | | | |
| Long Term | 6 | 36,54,99,057 | 37,52,26,533 |
| Short Term | 7 | 48,99,380 | 1,10,48,788 |
| Current Assets | 8 | 13,02,92,772 | 10,29,83,350 |
| Total | | 53,58,51,226 | 52,36,46,310 |

Summary of Significant Accounting Policies & Notes to Accounts

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Ankur Aggarwal
(Section Officer/A.O. (offg.))

Rishi Rajan Sahay
(Bursar)

Poonam Verma
(Prof. -Principal)

As per our separate report of even date attached
For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N

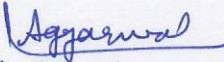
CA Parveen Goyal
(Partner)
Membership No. 513215
Date: - 17.07.2023
Place: - New Delhi
UDIN: 23513215BGRSDH5568







Shaheed Sukhdev College of Business Studies
Consolidated Income and Expenditure Account for the period / year ended March 31, 2023

| | Schedule | For the year ending 31.03.2023 | | | | For the year ending |
|-------------------------------------------------------|----------|--------------------------------|---------------------|--------------------|---------------------|---------------------|
| | | Designated fund | Capital Fund | Restricted Fund | Total | 31.03.2022 |
| Income | | | | | Total | |
| Academic Receipts | 9 | 1,05,64,900 | 3,92,10,992 | - | 4,97,75,892 | 2,78,63,106 |
| Grants & Donations | 10 | - | 17,92,08,133 | - | 17,92,08,133 | 16,80,28,670 |
| Income from Investments | 11 | - | 1,53,07,817 | 1,32,85,188 | 2,85,93,005 | 2,83,10,795 |
| Other Incomes | 12 | - | 44,81,013 | 13,02,779 | 57,83,792 | 20,61,322 |
| Total (A) | | 1,05,64,900 | 23,82,07,955 | 1,45,87,967 | 26,33,60,822 | 22,62,63,893 |
| Expenditure | | | | | | |
| Staff Payments & Benefits | 13 | - | 16,11,50,237 | - | 16,11,50,237 | 16,12,77,003 |
| Academic Expenses | 14 | 49,87,319 | 75,77,694 | - | 1,25,65,013 | 72,70,343 |
| Administrative & General Expenses | 15 | - | 2,43,72,361 | 9,57,413 | 2,53,29,774 | 95,65,960 |
| Repairs & Maintenance | 16 | - | 1,31,19,030 | - | 1,31,19,030 | 77,46,831 |
| Finance Costs | 17 | - | 4,312 | - | 4,312 | 26,375 |
| Total (B) | | 49,87,319 | 20,62,23,634 | 9,57,413 | 21,21,68,366 | 18,58,86,511 |
| Balance being excess if Expenditure over Income (A-B) | | 55,77,581 | 3,19,84,321 | 1,36,30,554 | 5,11,92,456 | 4,03,77,382 |
| Less: Trf to Respective Funds | | 55,77,581 | - | 1,36,30,554 | 1,92,08,135 | 1,67,42,930 |
| Less: Transfer to Provident Fund | | - | 30,39,381 | - | 30,39,381 | 47,56,257 |
| Less: Grant Due to Dhe | | - | - | - | - | - |
| F.Y. 2021-22 | | - | - | - | - | - |
| F.Y. 2022-23 | | - | 9,28,041 | - | 9,28,041 | 39,74,940 |
| Balance carried forward to Capital Fund | | - | 2,80,16,899 | - | 2,80,16,899 | 1,49,03,255 |


Ankur Aggarwal
(Section Officer/A.O. (offg.))


Rishi Rajan Sahay
(Bursar)


Poonam Verma
(Prof. -Principal)

As per our separate report of even date attached
For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N


CA Parveen Goyal
(Partner)
Membership No. 513215
Date: - 17.07.2023
Place: - New Delhi
UDIN: 23513215BGRSDH5568



Shaheed Sukhdev College of Business Studies

Schedule 01 (Capital Fund)

| Particulars | | As at 31.03.2023 | As at 31.03.2022 |
|--------------------------------------------------------|--------------|---------------------|---------------------|
| Opening Balance | 19,26,79,908 | | |
| Add: New Assets acquired during the year | 5,17,119 | | |
| Add: Surplus transferred from Income & Expenditure A/c | 2,80,16,899 | 22,12,13,925 | 19,26,79,908 |
| Total | | 22,12,13,925 | 19,26,79,908 |

Schedule 02 (Designated Funds)

| Particulars | | As at 31.03.2023 | As at 31.03.2022 |
|-------------------------|-----------|--------------------|--------------------|
| PGDCSL | | 31,87,036 | 31,00,596 |
| Salary deduction | | 1,700 | - |
| Hostel Development Fund | 22,75,000 | 22,75,000 | - |
| Add On Courses | | | |
| Data Analytical Courses | | 46,33,901 | 27,71,181 |
| Digital Marketing | | 21,51,570 | 30,04,478 |
| Fintech | | 1,95,209 | 1,63,209 |
| F-Mat | | 14,39,649 | 15,71,151 |
| NSE Fees | | 15,51,254 | 19,12,073 |
| Grand Total | | 1,54,35,319 | 1,25,22,688 |

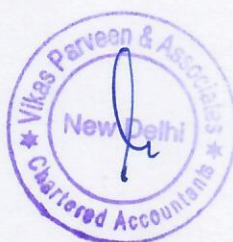
Schedule 03 (Restricted Funds)

| Particulars | | As at 31.03.2023 | As at 31.03.2022 |
|----------------------------------------|--------------|---------------------|---------------------|
| Eco-Club | - | 855 | 1,405 |
| Entrance Examination Fund | | | |
| Opening Balance | 19,94,31,728 | | |
| Add: Excess of Income over Expenditure | 1,29,12,325 | | |
| | | 21,23,44,053 | 19,94,32,028 |
| Scholarship | | 11,75,010 | 11,55,976 |
| Enactus | | 23,36,227 | 23,36,227 |
| Sponsorship | | 57,48,749 | 50,49,554 |
| Foreign Students Fees | | 21,60,907 | 20,89,053 |
| Total | | 22,37,65,801 | 21,00,64,243 |

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Schedule 04 (Current Liabilities & Provisions)

| Particulars | | As at 31.03.2023 | As at 31.03.2022 |
|----------------------------------------------|-------------|--------------------|---------------------|
| Unspent Grant carried over from Capital Fund | 1,18,17,927 | | |
| Less: Library Books purchased | 5,17,119 | | |
| Unspent Grant - DHE as on 31.03.2023 | 9,28,041 | 1,22,28,849 | 1,18,17,927 |
| Security Deposit (including hostel) | | 42,31,357 | 37,86,357 |
| DU Grant | | 40,000 | 40,000 |
| Project Innovations | | 15,000 | 15,000 |
| Earnest Money Deposit | | 5,00,000 | 5,00,000 |
| Hostel Fees (Advance) | | | 1,27,000 |
| Performance Security | | - | 2,24,910 |
| PGDCSL Fees | | 9,32,513 | 7,80,200 |
| Exam. Fees (PGDSCL) | | - | 2,67,590 |
| Project (ICSSR) | | 22,876 | 2,01,772 |
| University Dues | | 23,26,190 | 14,82,895 |
| GST Payable | | 1,309 | 33,809 |
| TDS Payable | | | 1,62,500 |
| Employees Subscription | | 5,51,34,168 | 8,89,38,108 |
| Interest Distribution Account | | 3,918 | 1,403 |
| Grand Total | | 7,54,36,180 | 10,83,79,471 |

Schedule 06 (Long Term Investments)

| Particulars | | As at 31.03.2023 | As at 31.03.2022 |
|-----------------------------------------|--|---------------------|---------------------|
| Fixed Deposits against Scholarship Fund | | 12,61,843 | 12,61,843 |
| Other Fixed Deposits | | 36,42,37,214 | 37,39,64,690 |
| Total | | 36,54,99,057 | 37,52,26,533 |

Schedule 07 (Short Term Investments)

| Particulars | | As at 31.03.2023 | As at 31.03.2022 |
|----------------|--|------------------|--------------------|
| Fixed Deposits | | 48,99,380 | 1,10,48,788 |
| Total | | 48,99,380 | 1,10,48,788 |

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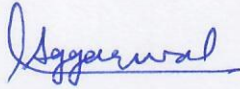
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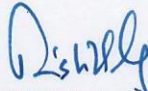


Schedule 08 (Current Assets)

| Particulars | | As at 31.03.2023 | As at 31.03.2022 |
|------------------------------|--|---------------------|---------------------|
| IDBI Bank | | 1,60,87,375.43 | 40,84,200 |
| Bank Balances (SBI) | | 2,92,24,098 | 3,72,39,562 |
| SBI Imprest Card/ POS | | 11,575 | 11,575 |
| IDBI Imprest card | | 25,000 | - |
| Accrued Interest | | 7,95,55,377 | 5,64,49,062 |
| Advances | | 45,32,396 | 10,60,660 |
| Interest Receivable (TPDDL) | | 1,87,744 | 1,87,107 |
| ICCRS Conferecne | | 43,094 | - |
| TDS (2019-20) | | 13,98,119 | 13,98,119 |
| TDS (2020-21) | | 11,19,535 | 11,19,535 |
| TDS (2021-22) | | 13,44,546 | 13,44,546 |
| TDS (2022-23) | | 13,12,594 | - |
| TCS (2020-21) | | 2,591 | 2,591 |
| Security Deposit (IGL) | | 1,05,999 | 1,05,999 |
| Security Deposit (Water Jar) | | 300 | 300 |
| GST Cash Ledger | | 1,540 | 2,851 |
| GIS | | 2,600 | 1,000 |
| SS Account/MG Account | | (46,61,712) | (23,757) |
| Total | | 13,02,92,772 | 10,29,83,350 |



Ankur Aggarwal
(Section Officer/A.O. (offg.))

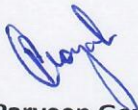


Rishi Rajan Sahay
(Bursar)



Poonam Verma
(Prof. -Principal)

For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N



CA Parveen Goyal
(Partner)
Membership No. 513215
Date: - 17.07.2023
Place: - New Delhi



Shaheed Sukhdev College of Business Studies

Schedule 09 (Academic Receipts)

| Particulars | For the year ending 31.03.2023 | | For the year ending 31.03.2022 | |
|-----------------------------------------|--------------------------------|--------------------|--------------------------------|--------------------|
| | | | | |
| Capital Fund | | | | |
| Tuition Fees | 1,51,020 | | 2,38,140 | |
| Admission Fees | 10 | | 2,705 | |
| College Magazine Fees | 750 | | 1,98,450 | |
| Computer Laboratory Fees | 3,000 | | 7,93,800 | |
| Library & Reading Room Fees | 3,500 | | 9,26,100 | |
| Garden Fees | 500 | | 1,32,300 | |
| I Card Fees | 2,850 | | 68,100 | |
| Water & Electricity Fees | 5,000 | | 13,23,000 | |
| Library Fines | 1,44,491 | | 21,821 | |
| BBA(FIA) Course Fee | 33,000 | | 46,53,000 | |
| BSc. Coupter Science Fee | - | | 27,30,000 | |
| College facilities & Service charges | 63,88,760 | | - | |
| Hostel Fees | 2,25,93,136 | | - | |
| Study Material Fees | 26,400 | | 4,21,900 | |
| Student Welfare Fees | 29,900 | | 7,70,600 | |
| College Student welfare fund | 80,70,080 | | - | |
| College Student Activity & Function Fee | 2,64,000 | | - | |
| Alumini Association | 65,000 | | 3,70,000 | |
| College Development Fees | 12,66,795 | | 10,98,000 | |
| Comp. Lab. Development Fees | 88,000 | | 11,69,000 | |
| Games & Sports | 26,400 | | 3,29,200 | |
| Medical Fund | 4,400 | | 58,450 | |
| Seminar Fees | 44,000 | | 5,84,500 | |
| Social Function & Cul. Activites | - | | 35,61,540 | |
| | | 3,92,10,992 | | 1,94,50,606 |
| Designated Funds | | | | |
| Data Analytical Course | 22,41,400 | | 10,05,000 | |
| Digital Marketing | 45,45,000 | | 30,50,200 | |
| Fintech | 52,500 | | 20,500 | |
| F-Mat | 20,26,000 | | 17,60,000 | |
| NCCMP | 6,02,000 | | 11,00,800 | |
| PGDCSL Fees | 10,98,000 | 1,05,64,900 | 12,81,000 | 82,17,500 |
| Restricted Funds | | | | |
| Foreign Student Fees | - | - | 1,95,000 | 1,95,000 |
| Total | | 4,97,75,892 | | 2,78,63,106 |

Schedule 10 (Grants)

| Particulars | For the year ending 31.03.2023 | | For the year ending 31.03.2022 | |
|----------------------------|--------------------------------|---------------------|--------------------------------|---------------------|
| | | | | |
| Salaries | 16,48,76,892 | | 15,91,18,170 | |
| Other Than Salaries | 1,43,04,413 | | 89,10,500 | 16,80,28,670 |
| Promotion of sports grants | 26,828 | 17,92,08,133 | - | |
| Total | | 17,92,08,133 | | 16,80,28,670 |

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Schedule 11 (Income from Investments)

| Particulars | For the year ending 31.03.2023 | | For the year ending 31.03.2022 | |
|----------------------------|--------------------------------|--------------------|--------------------------------|--------------------|
| | | | | |
| Capital Fund | | | | |
| Interest on Fixed Deposits | 1,53,07,817 | 1,53,07,817 | 1,58,38,943 | 1,58,38,943 |
| | | | | |
| Restricted Fund | | | | |
| Interest on Fixed Deposits | 1,32,85,188 | 1,32,85,188 | 1,24,71,852 | 1,24,71,852 |
| | | | | |
| Total | | 2,85,93,005 | | 2,83,10,795 |

Schedule 12 (Other Income)

| Particulars | For the year ending 31.03.2023 | | For the year ending 31.03.2022 | |
|-----------------------------------------|--------------------------------|------------------|--------------------------------|------------------|
| | | | | |
| Capital Fund | | | | |
| RTI | - | | 10 | |
| Saving Bank Interest | 14,84,765 | | 6,52,448 | |
| Tender Money | - | | 25,000 | |
| GST Late fees & interest | - | | 1,542 | |
| Leave pay salary & Pension Contribution | 2,26,237 | | 1,02,901 | |
| Accommodation Charges | 57,356 | | - | |
| Loss of Books | 2,644 | | - | |
| Licence Fees | 3,68,578 | | 1,26,048 | |
| Income from TPDDL Security | 2,08,435 | | 2,07,900 | |
| Refund from TPDDL | 4,27,340 | | - | |
| Misc. Income | 518 | | 1,590 | |
| Lapse Security | - | | 2,70,000 | |
| Consultancy Share | 70,000 | | 58,750 | |
| Income from short term courses | 16,35,140 | 44,81,013 | 1,16,150 | 15,62,339 |
| | | | | |
| Restricted Fund | | | | |
| Saving Bank Interest | 1,29,059 | | 86,595 | |
| Sponsorships | 11,73,720 | 13,02,779 | 4,12,388 | 4,98,983 |
| | | | | |
| Total | | 57,83,792 | | 20,61,322 |

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Schedule 13 (Staff Payments and Benefits)

| Particulars | For the year ending 31.03.2023 | | For the year ending 31.03.2022 | |
|-------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|
| | | | | |
| Teaching Staff | 10,22,78,326 | | | 9,02,97,869 |
| Administrative Staff | 91,24,182 | | | 79,72,068 |
| Group C Staff | 94,50,921 | | | 84,22,732 |
| Library Staff | 47,64,368 | | | 49,48,017 |
| Laboratory Staff | 94,40,522 | | | 79,36,840 |
| Leave Salary & Pension Contribution | 2,23,234 | | | 2,87,994 |
| 10 days earned leave encashment | 3,27,330 | | | 28,951 |
| Tuition Fee Reimbursement | 7,83,000 | | | 10,44,166 |
| Medical Re-imburement | 29,54,806 | | | 29,48,380 |
| Pension | 1,33,99,087 | | | 1,51,62,697 |
| Encashment of Earned Leave | 22,92,319 | | | 28,73,044 |
| LTC/HTC | 10,37,800 | | | 4,38,944 |
| Gratuity | 23,96,166 | | | 41,74,014 |
| OTA | 2,160 | | | 800 |
| Commutation of Pension | 19,94,092 | | | 1,38,07,472 |
| Salary to Staff | 6,51,924 | | | 4,84,740 |
| Part Time Staff (Honorarium) | 30,000 | | | 30,000 |
| Security | - | | | 2,00,062 |
| House Keeping | - | 16,11,50,237 | | 2,18,213 |
| Total | | 16,11,50,237 | | 16,12,77,003 |

Schedule 14 (Academic Expenditure)

| Particulars | For the year ending 31.03.2023 | | For the year ending 31.03.2022 | |
|----------------------------------|--------------------------------|--------------------|--------------------------------|------------------|
| | | | | |
| Capital Fund | | | | |
| Library Contingency | 78,660 | | 50,843 | |
| Newspaper & Journals | 2,78,535 | | 4,31,598 | |
| Maint. Of Computers | 8,82,644 | | 1,47,515 | |
| Student Welfare Fund | 45,795 | | 42,930 | |
| Student Activity Fund | 34,96,776 | | 14,28,721 | |
| Alumini Association | 97,459 | | 77,880 | |
| College Development Fund | 24,284 | | - | |
| Financial Assistance | 21,74,052 | | 57,807 | |
| Games & Sports | 73,340 | | - | |
| NSS Expenses | 3,380 | | - | |
| Seminar Fees | - | | 6,000 | |
| Career Development Cell | 82,142 | | 87,999 | |
| Social Function & Cul. Activites | 3,40,627 | 75,77,694 | 4,85,123 | 28,16,416 |
| Designated Funds | | | | |
| Data Analytical Course | 99,120 | | 5,26,060 | |
| Digital Marketing | 21,06,918 | | 7,24,106 | |
| F-Mat | 11,92,922 | | 20,35,242 | |
| PGDCSL | 10,11,560 | | | |
| NCCMP | 5,76,799 | 49,87,319 | 11,68,519 | 44,53,927 |
| Total | | 1,25,65,013 | | 72,70,343 |

Dr

Praveen



Praveen

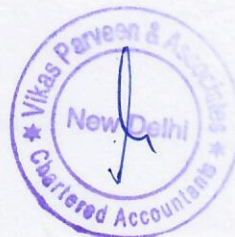
Schedule 15 (Administrative & General Expenditure)

| Particulars | For the year ending 31.03.2023 | | For the year ending 31.03.2022 | |
|-----------------------------------|--------------------------------|--------------------|--------------------------------|------------------|
| | | | | |
| Capital Fund | | | | |
| House Keeping | 50,74,639 | | 15,93,406 | |
| Telephone | 1,00,051 | | 1,64,669 | |
| Postage | 5,358 | | 6,212 | |
| Printing & Stationary | 2,25,526 | | 1,69,791 | |
| Audit Fees | 14,160 | | 29,500 | |
| Generator Expenses | 89,620 | | - | |
| Contingency | 1,63,994 | | 93,756 | |
| Meeting Charges | 2,49,318 | | 2,56,000 | |
| G B Expenses | 1,48,425 | | 73,932 | |
| Litigation Charges | 15,070 | | 32,950 | |
| Property Tax | 30,31,337 | | 27,45,390 | |
| Reimbursement of Newspaper | 21,913 | | 25,001 | |
| Conveyance to Staff | 4,42,908 | | 3,50,320 | |
| Garden Expenditure | 3,99,249 | | 3,71,190 | |
| First Aid Box | 9,886 | | - | |
| NAAC Fees | 45,725 | | 3,95,300 | |
| Reimbursement of Bag | - | | 14,000 | |
| Security Services | 55,58,181 | | 19,41,327 | |
| Professional Charges | 30,680 | | - | |
| Hostel Expenditure | | | | |
| Refund of excess fees to students | - | | 11,12,448 | |
| Newspaper | 13,855 | | - | |
| Repair & Maint. | 8,01,249 | | | |
| Water & Electiricty | 25,83,449 | | | |
| Recreational Activity | 1,08,712 | | 4,290 | |
| Mess Charges | 52,39,056 | 2,43,72,361 | - | 93,79,482 |
| Restricted Fund | | | | |
| Scholarships | 54,351 | | 1,19,005 | |
| Sponsorship | 4,74,525 | | - | |
| Enactus Expenses | - | | 12,390 | |
| Telephone Expenses | - | | 1,299 | |
| Audit Fees | 3,540 | | 5,900 | |
| A/C Repairs | 4,13,547 | | | |
| Incentive for Paper Presentation | 11,450 | 9,57,413 | 47,884 | 1,86,478 |
| Total | | 2,53,29,774 | | 95,65,960 |

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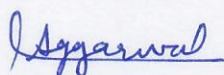


Schedule 16 (Repair & Maintenance)

| Particulars | For the year ending 31.03.2023 | | For the year ending 31.03.2022 | |
|-----------------------------------|--------------------------------|--------------------|--------------------------------|------------------|
| | | | | |
| Repair & Replacement of Furniture | 28,720 | | | 11,269 |
| Maint. Of college Bldg | 1,09,507 | | - | 17,130 |
| Water & Electricity Charges | 1,29,73,684 | | | 77,03,546 |
| College Website | 7,119 | 1,31,19,030 | | 14,886 |
| Total | | 1,31,19,030 | | 77,46,831 |

Schedule 17 (Finance Cost)

| Particulars | For the year ending 31.03.2022 | | For the year ending 31.03.2021 | |
|--------------|--------------------------------|--------------|--------------------------------|---------------|
| | | | | |
| Bank charges | 4,312 | 4,312 | | 26,375 |
| Total | | 4,312 | | 26,375 |



Ankur Aggarwal
(Section Officer/A.O. (offg.))

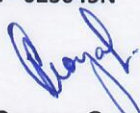


Rishi Rajan Sahay
(Bursar)



Poonam Verma
(Prof. -Principal)

For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N



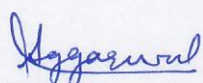
CA Parveen Goyal
(Partner)
Membership No. 513215
Date: - 17.07.2023
Place: - New Delhi



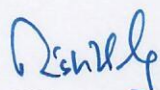
Shaheed Sukhdev College of Business Studies

Schedule 05 (Fixed Assets)

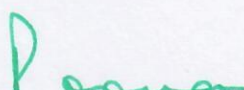
| Particulars | Previous year 31.03.2022 | Addition during year | Total | | Net Balance 31.03.2023 |
|--------------------------------|-----------------------------|-------------------------|--------------------|----------|---------------------------|
| Library Books | 92,32,468 | 5,17,119 | 97,49,587 | - | 97,49,587 |
| Generator Set | 1,132 | - | 1,132 | - | 1,132 |
| Franking Machine | 15,905 | - | 15,905 | - | 15,905 |
| Calculators | 5,008 | - | 5,008 | - | 5,008 |
| Typewriter | 12,020 | - | 12,020 | - | 12,020 |
| Photocopier (Transformer) | 3,57,492 | - | 3,57,492 | - | 3,57,492 |
| Public Address System | 95,359 | - | 95,359 | - | 95,359 |
| Furniture & Fittings | 19,81,338 | - | 19,81,338 | - | 19,81,338 |
| Water Cooler & referagator | 82,450 | - | 82,450 | - | 82,450 |
| Teaching Aid Equipment | 69,210 | - | 69,210 | - | 69,210 |
| Air Conditioners | 1,73,291 | - | 1,73,291 | - | 1,73,291 |
| Computer Systems | 81,53,176 | - | 81,53,176 | - | 81,53,176 |
| U.P.S. | 6,08,003 | - | 6,08,003 | - | 6,08,003 |
| LCD Projector | 17,20,085 | - | 17,20,085 | - | 17,20,085 |
| Sterio/Music System | 24,190 | - | 24,190 | - | 24,190 |
| Lan Cabelling for Computer Lab | 38,076 | - | 38,076 | - | 38,076 |
| Bath Fittings | 29,997 | - | 29,997 | - | 29,997 |
| Bedsheets & Blankets | 50,862 | - | 50,862 | - | 50,862 |
| Computer & Printers | 61,40,047 | - | 61,40,047 | - | 61,40,047 |
| Kettel-Prestige | 7,388 | - | 7,388 | - | 7,388 |
| Lan Card | 14,986 | - | 14,986 | - | 14,986 |
| Locks & Chains | 3,00,669 | - | 3,00,669 | - | 3,00,669 |
| Microwave | 48,590 | - | 48,590 | - | 48,590 |
| Sports Material | 30,264 | 13,576 | 43,840 | - | 43,840 |
| Television | 90,000 | - | 90,000 | - | 90,000 |
| Water Motor | 5,960 | - | 5,960 | - | 5,960 |
| Battery for UPS | 24,16,116 | - | 24,16,116 | - | 24,16,116 |
| Fortigate | 19,17,500 | - | 19,17,500 | - | 19,17,500 |
| Water Dispensor | 56,737 | - | 56,737 | - | 56,737 |
| Sound System | 59,440 | - | 59,440 | - | 59,440 |
| Paper Shredder | 9,900 | - | 9,900 | - | 9,900 |
| Dustbin | 2,48,862 | - | 2,48,862 | - | 2,48,862 |
| Mobile Phone | 8,299 | - | 8,299 | - | 8,299 |
| Gas Pipeline | 1,04,677 | - | 1,04,677 | - | 1,04,677 |
| Musical Instrument | 11,502 | - | 11,502 | - | 11,502 |
| I Card Printer | 60,000 | - | 60,000 | - | 60,000 |
| Lamp Stand | 4,660 | - | 4,660 | - | 4,660 |
| Ceiling fans | - | 13,794 | 13,794 | - | 13,794 |
| Matresses | - | 1,76,680 | 1,76,680 | - | 1,76,680 |
| Induction | - | 6,990 | 6,990 | - | 6,990 |
| Water Heaters | - | 44,520 | 44,520 | - | 44,520 |
| Wifi Cards | 2,01,979 | - | 2,01,979 | - | 2,01,979 |
| Grand Total | 3,43,87,639 | 7,72,679 | 3,51,60,318 | - | 3,51,60,018 |



Ankur Aggarwal
(Section Officer/A.O. (offg.))



Rishi Rajan Sahay
(Bursar)



Poonam Verma
(Prof. -Principal)

For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N



CA Parveen Goyal
(Partner)
Membership No. 513215
Date: - 17.07.2023
Place: - New Delhi



**SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
DELHI UNIVERSITY**

Note: 18

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

OVERVIEW OF THE COLLEGE

Shaheed Sukhdev College of Business Studies is an educational institution established in the year 1987 by College of Business Studies Society. Its main objective is to impart education and develop trained people in Management and Computer Science at Graduate and Post Graduate levels. The college is substantially financed by Delhi Government and its entire income is exempt under section 10(23C)(iiiab) of the Income Tax Act, 1961.

A) SIGNIFICANT ACCOUNTING POLICIES

1. BASIS FOR PREPARATION OF ACCOUNTS

The accounts are generally prepared under the Historical Cost Convention and on the cash basis of accounting except online fees which are receivable from Delhi University and unless otherwise stated.

2. REVENUE RECOGNITION

- 2.1 Grants received from Delhi Government under the Non-Plan expenditure are treated as income of the College on cash basis based on grant approval letter.
- 2.2 Fees received from students for different recognized & regular courses undertaken by the college are recognized as income on cash basis.
- 2.3 Interest on investment (Including TDS deducted thereon) is recognized as income on accrual basis.
- 2.4 Balances of FD and interest thereon as recorded in the Books of Accounts are subject to reconciliation with the balance confirmation and interest certificates received from the respective banks.
- 2.5 Interest on earmarked funds is capitalized to the respective fund account.

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3. Grant Recognition

3.1 Grant received from Delhi Government in the nature of revenue with specific conditions for utilization is recognized as income and the amount remaining unutilized or deficit thereafter is transferred and shown as current liabilities separately.

3.2 Capital Grants received are transferred to General Fund to the extent of amount actually utilized and the balances of unutilized grants are carried as liability.

3.3 All grants/ donations/ voluntary contributions received for specific purpose to be utilized as per the specific direction of donors/agencies are accounted in the respective fund in Balance Sheet.

4. FIXED ASSETS AND DEPRECIATION

4.1 Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.

4.2 No depreciation is being charged on the fixed assets.

4.3 The college has maintained fixed assets register in GFR 22 for the addition of assets made during the year. Physical verification of assets debited in books of accounts as well as GFR 22 could not be done considering the voluminous number of fixed assets.

5. RETIREMENT BENEFITS

The retirement benefits including gratuity, pension and leave encashment are accounted for on cash basis of accounting and no provision has been made for the retirement benefits.

6. INVESTMENTS

a. Long term investments are carried at their cost or face value whichever is lower. However any permanent diminution in their value as on the date of the Balance Sheet is provided for.

b. Short Term investments are carried at their cost or market value (if quoted) whichever is lower.

7. INVESTMENTS OF EARMARKED FUNDS AND INTEREST INCOME ACCRUED ON SUCH INVESTMENTS

To the extent not immediately required for expenditure, the amounts available against such funds are invested in or deposited for fixed term with Banks, leaving the balance in Savings Bank Accounts.

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Parveen



Interest received, interest accrued and due and interest accrued but not due on such investments are added to the respective funds and not treated as income of the Institution.

8. INCOME TAX

The income of the Institution is exempt from Income Tax under Section 10(23c)(iiiab) read with rule 2BB of the Income Tax Act. No provision for tax is therefore made in the accounts.

9. During the year reclassification of current year figures in some ledgers has been done wherever deemed necessary.

10. OTHER

Figures in the Final accounts have been rounded off to the nearest rupee.

B) CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

1. CONTINGENT LIABILITIES:

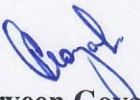
a) As per the Income Tax Portal, the below mentioned demand is showing outstanding which is contingent in nature as the management expected to reduce it to nil by filing rectification under the applicable law:

| S.No. | Nature of Liability | A.Y. | Amount |
|-------|---------------------|---------|---------------|
| 1 | Income Tax Demand | 2019-20 | 5,68,77,890/- |

2. EXPENDITURE IN FOREIGN CURRENCY:

| | |
|-----------|-----|
| a. Travel | Nil |
| b. Others | Nil |

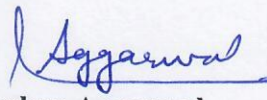
For Vikas Parveen & Associates
Chartered Accountants
(FRN. 023045N)

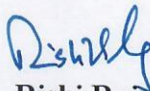

Parveen Goyal
(Partner)
M.No. 513215

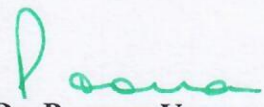


Date: 17.07.2023
Place: New Delhi
UDIN: 23513215BGRSDH5568

For & on Behalf of the Management


Ankur Aggarwal
Section Officer


Rishi Rajan Sahay
(Bursar)


Dr. Poonam Verma
(Professor Principal)



Shaheed Sukhdev College of Business Studies
Maintenance Grant Account
Balance Sheet for the year ended on March 31, 2023

| Sources of Funds | Schedule | As at 31.03.2023 | As at 31.03.2022 |
|---------------------------------------------|----------|-----------------------|-----------------------|
| Unrestricted Funds | | | |
| Capital Fund | 1 | 1,83,10,893.90 | 1,77,93,774.90 |
| Designated Funds | 2 | 23,33,541.00 | 22,63,401.00 |
| Restricted Funds | 3 | 855.00 | 1,405.00 |
| Current Liabilities & Provisions | 4 | 1,27,39,849.17 | 1,28,21,427.31 |
| Total | | 3,33,85,139.07 | 3,28,80,008.21 |
| Application of Funds | | | |
| Fixed Assets | | | |
| Tangible Assets | 5 | 1,92,99,640.90 | 1,87,82,521.90 |
| Investments | | | |
| Long Term | | - | - |
| Short Term | 6 | 24,34,683.00 | 86,92,432.00 |
| Current Assets | 7 | 1,16,50,815.17 | 54,05,054.31 |
| Total | | 3,33,85,139.07 | 3,28,80,008.21 |

Ankur Aggarwal
(Section Officer)

Rishi Rajan Sahay
(Bursar)

Poonam Verma
(Prof. - Principal)

As per our separate report of even date attached
For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N

CA Parveen Goyal
(Partner)

Membership No. 513215

Date: - 17.07.2023

Place: - New Delhi

UDIN: 23513215BGRSDH5568





Shaheed Sukhdev College of Business Studies
Maintenance Grant Account
Income and Expenditure Account for the year ended March 31, 2023

| | Schedule | For the year ending 31.03.2023 | | | | For the year ending 31.03.2022 |
|-------------------------------------------------------|----------|--------------------------------|------------------------|-----------------|------------------------|--------------------------------|
| | | Designated fund | Capital Fund | Restricted fund | Total | Total |
| | | | | | | |
| Income | | | | | | |
| Academic Receipts | 8 | 10,80,000.00 | 67,32,881.00 | - | 78,12,881.00 | 1,23,47,416.00 |
| Grants & Donations | 9 | - | 17,92,08,133.00 | - | 17,92,08,133.00 | 16,80,28,670.00 |
| Income from Investments | 10 | - | 2,92,860.00 | - | 2,92,860.00 | 5,44,634.52 |
| Other Incomes | 11 | - | 19,19,822.80 | - | 19,19,822.80 | 10,38,930.99 |
| Total (A) | | 10,80,000.00 | 18,81,53,696.80 | - | 18,92,33,696.80 | 18,19,59,651.51 |
| Expenditure | | | | | | |
| Staff Payments & Benefits | 12 | - | 16,04,68,313.00 | - | 16,04,68,313.00 | 16,03,43,988.00 |
| Academic Expenses | 13 | 10,11,560.00 | 12,39,839.00 | - | 22,51,399.00 | 6,29,956.00 |
| Administrative & General Expenses | 14 | - | 1,23,96,009.00 | - | 1,23,96,009.00 | 80,07,296.00 |
| Repairs & Maintenance | 15 | - | 1,31,19,029.64 | - | 1,31,19,029.64 | 77,29,700.99 |
| Finance Costs | 16 | - | 2,465.30 | - | 2,465.30 | 13,770.60 |
| Other Expenses | | - | - | - | - | - |
| Total (B) | | 10,11,560.00 | 18,72,25,655.94 | - | 18,82,37,215.94 | 17,67,24,711.59 |
| Balance being excess of Expenditure over Income (A-B) | | 68,440.00 | 9,28,040.86 | - | 9,96,480.86 | 52,34,939.92 |
| Less: Transferred to Designated Funds | | 68,440.00 | - | - | 68,440.00 | 12,60,000.00 |
| Less: <u>Grant Due to UGC</u> | | | | | | |
| F.Y. 2021-22 | | - | - | - | - | - |
| F.Y. 2022-23 | | - | 9,28,040.86 | - | 9,28,040.86 | - |
| Balance being deficit carried to Capital Fund | | - | - | - | 9,28,040.86 | 39,74,939.92 |

Ankur Aggarwal
(Section Officer)

Rishi Rajan Sahay
(Bursar)

Poonam Verma
(Prof. - Principal)

As per our separate report of even date attached
For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N

CA Parveen Goyal
(Partner)

Membership No. 513215

Date: - 17.07.2023

Place: - New Delhi

UDIN: 23513215BGRSDH5568



**Shaheed Sukhdev College of Business Studies
Maintenance Grant Account**

Schedule 01 (Capital Fund)

| Particulars | | As at 31.03.2023 | As at 31.03.2022 |
|------------------------------------------|----------------|-----------------------|--------------------|
| Opening Balance | 1,77,93,774.90 | | |
| Add: New Assets acquired during the year | 5,17,119.00 | 1,83,10,893.90 | 1,77,93,775 |
| Total | | 1,83,10,893.90 | 1,77,93,775 |

Schedule 02 (Designated/Earmarked Fund)

| Particulars | | As at 31.03.2023 | As at 31.03.2022 |
|--------------------|--|------------------|------------------|
| PGDCL | | 23,31,841 | 22,63,401 |
| Salary Deduction | | 1,700 | - |
| Grand Total | | 23,33,541 | 22,63,401 |

Schedule 03 (Restricted Fund)

| Particulars | | As at 31.03.2023 | As at 31.03.2022 |
|-------------------------------|--------|------------------|------------------|
| Eco-Club | | | |
| Last Year | 1,405 | | |
| Add; Recd. during th year | 20,000 | | |
| Less: Expenditure during year | 20,550 | 855 | 1,405 |
| Total | | 855 | 1,405 |

Schedule 04 (Current Liabilities)

| Particulars | | As at 31.03.2023 | As at 31.03.2022 |
|---------------------------------------------------|-------------|--------------------|--------------------|
| Unspent Grant carried over | 1,18,17,927 | | |
| Less: Library books purchased | 5,17,119 | | |
| Add: Unspent grant for the current financial year | | | |
| Transfer from Income and Exp A/c | 9,28,041 | | |
| Unspent Grant - DHE as on 31.03.2023 | | 1,22,28,849 | 1,18,17,927 |
| Security Deposit | | 11,000 | 11,000 |
| Earnest Money Deposit | | 5,00,000 | 5,00,000 |
| Performance Security | | - | 2,24,910 |
| Exam. Fees (PGDCL) | | - | 2,67,590 |
| Total | | 1,27,39,849 | 1,28,21,427 |

Schedule 06 (Investment)

| Particulars | | As at 31.03.2023 | As at 31.03.2022 |
|-----------------------|--|------------------|------------------|
| Auto Sweep Investment | | 24,34,683 | 86,92,432 |
| Total | | 24,34,683 | 86,92,432 |

Schedule 07 (Current Assets)

| Particulars | | As at 31.03.2023 | As at 31.03.2022 |
|------------------------------|--|--------------------|------------------|
| Bank Balances (SBI) | | 1,12,22,180 | 48,73,501 |
| SBI Imprest Card | | 10,000 | 10,000 |
| Accrued Interest | | 48,941 | 2,10,471 |
| Advances | | - | 1,460 |
| Interest Receivable (TPDDL) | | 1,87,744 | 1,87,107 |
| TDS (2020-21) | | 46,823 | 46,823 |
| TDS (2021-22) | | 70,259 | 70,259 |
| TDS (2022-23) | | 59,147 | - |
| TCS (2020-21) | | 2,591 | 2,591 |
| Security Deposit (Water Jar) | | 300 | 300 |
| GST Cash Ledger | | 231 | 1,542 |
| GIS | | 2,600 | 1,000 |
| Total | | 1,16,50,815 | 54,05,054 |

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Schedule 05 (Fixed Assets)

| Particulars | Previous year 31.03.2022 | Addition during year | Total | | Net Balance 31.03.2023 |
|--------------------------------|-----------------------------|-------------------------|-----------------------|---|---------------------------|
| Library Books | 92,32,468.26 | 5,17,119 | 97,49,587 | - | 97,49,587 |
| Generator Set | 1,132.00 | - | 1,132 | - | 1,132 |
| Franking Machine | 15,904.55 | - | 15,905 | - | 15,905 |
| Calculators | 5,008.00 | - | 5,008 | - | 5,008 |
| Typewriter | 12,019.70 | - | 12,020 | - | 12,020 |
| Transformer(Photocopier) | 10,725.00 | - | 10,725 | - | 10,725 |
| Public Address System | 95,359.00 | - | 95,359 | - | 95,359 |
| Furniture & Fittings | 4,41,825.68 | - | 4,41,826 | - | 4,41,826 |
| Water Cooler & referagator | 400.40 | - | 400 | - | 400 |
| Teaching Aid Equipment | 2,029.90 | - | 2,030 | - | 2,030 |
| Air Conditioners | 4,120.00 | - | 4,120 | - | 4,120 |
| Computer Systems | 81,19,183.41 | - | 81,19,183 | - | 81,19,183 |
| U.P.S. | 69,504.00 | - | 69,504 | - | 69,504 |
| LCD Projector | 7,29,266.00 | - | 7,29,266 | - | 7,29,266 |
| Sterio | 5,500.00 | - | 5,500 | - | 5,500 |
| Lan Cabelling for Computer Lab | 38,076.00 | - | 38,076 | - | 38,076 |
| Grand Total | 1,87,82,521.90 | 5,17,119.00 | 1,92,99,640.90 | - | 1,92,99,640.90 |

Ankur Aggarwal

Ankur Aggarwal
(Section Officer)

Rishi Rajan Sahay

Rishi Rajan Sahay
(Bursar)

Poonam Verma

Poonam Verma
(Prof. - Principal)

For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N

CA Parveen Goyal

CA Parveen Goyal
(Partner)

Membership No. 513215
Date: - 17.07.2023
Place: - New Delhi



**Shaheed Sukhdev College of Business Studies
Maintenance Grant Account**

Schedule 08 Unrestricted Fund (Capital Fund) (Academic Receipt)

| Particulars | For the year ending 31.03.2023 | | For the year ending 31.03.2022 | |
|--------------------------------------|--------------------------------|---------------------|--------------------------------|-----------------------|
| College Funds | | | | |
| Tuition Fees | 1,51,020.00 | | 2,38,140.00 | |
| Admission Fees | 10.00 | | 2,705.00 | |
| College Magazine Fees | 750.00 | | 1,98,450.00 | |
| Computer Laboratory Fees | 3,000.00 | | 7,93,800.00 | |
| Library & Reading Room Fees | 3,500.00 | | 9,26,100.00 | |
| Garden Fees | 500.00 | | 1,32,300.00 | |
| I Card Fees | 2,850.00 | | 68,100.00 | |
| Water & Electricity Fees | 5,000.00 | | 13,23,000.00 | |
| Library Fines | 1,44,491.00 | | 21,821.00 | |
| BBA(FIA) Course Fee | 33,000.00 | | 46,53,000.00 | |
| BSc. Computer Science Fee | - | | 27,30,000.00 | 1,10,87,416.00 |
| College facilities & Service charges | 63,88,760.00 | 67,32,881.00 | | |
| Grand Total (a+b) | | 67,32,881.00 | | 1,10,87,416.00 |

Schedule 08 Unrestricted Fund (Designated Fund) (Academic Receipt)

| Particulars | For the year ending 31.03.2023 | | For the year ending 31.03.2022 | |
|-------------|--------------------------------|--------------|--------------------------------|--------------|
| PGDCSL | 10,80,000.00 | 10,80,000.00 | 12,60,000.00 | 12,60,000.00 |

Schedule 9 Grants

| Particulars | For the year ending 31.03.2023 | | For the year ending 31.03.2022 | |
|--------------------------------|--------------------------------|------------------------|--------------------------------|------------------------|
| Salaries | 16,48,76,892.00 | | 15,91,18,170.00 | |
| Other Than Salaries | 1,43,04,413.00 | | | |
| Promotion of sports facilities | 26,828.00 | 17,92,08,133.00 | 89,10,500.00 | 16,80,28,670.00 |
| Total | | 17,92,08,133.00 | | 16,80,28,670.00 |

Schedule 10 Income from Investments

| Particulars | For the year ending 31.03.2023 | | For the year ending 31.03.2022 | |
|--------------------------|--------------------------------|--------------------|--------------------------------|--------------------|
| Interest on auto sweep | 2,92,860.00 | 2,92,860.00 | 5,44,634.52 | 5,44,634.52 |
| Grand Total (A+B) | | 2,92,860.00 | | 5,44,634.52 |

Schedule 11 Other Income

| Particulars | For the year ending 31.03.2023 | | For the year ending 31.03.2022 | |
|-----------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|
| RTI | - | | 10.00 | |
| Saving Bank Interest | 6,29,015.00 | | 3,03,940.00 | |
| Tender Money | - | | 25,000.00 | |
| GST Late fees & interest | - | | 1,542.00 | |
| Accommodation Charges | 57,356.00 | | | |
| Leave pay salary & Pension Contribution | 2,26,237.00 | | 1,02,901.00 | |
| Loss of Books | 2,644.00 | | - | |
| Licence Fees | 3,68,578.00 | | 1,26,048.00 | |
| Income from TPDDL Security | 2,08,434.60 | | 2,07,899.99 | |
| Refund from TPDDL | 4,27,340.20 | | | |
| Misc. Income | 218.00 | | 1,590.00 | |
| Lapse Security | - | 19,19,822.80 | 2,70,000.00 | 10,38,930.99 |
| Total A | | 19,19,822.80 | | 10,38,930.99 |

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Schedule 12 Staff Payments and Benefits

| Particulars | For the year ending 31.03.2023 | | For the year ending 31.03.2022 | |
|-------------------------------------|--------------------------------|------------------------|--------------------------------|------------------------|
| | | | | |
| Teaching Staff | 10,22,78,326.00 | | 9,02,97,869.00 | |
| Administrative Staff | 91,24,182.00 | | 79,72,068.00 | |
| Group C Staff | 94,50,921.00 | | 84,22,732.00 | |
| Library Staff | 47,64,368.00 | | 49,48,017.00 | |
| Laboratory Staff | 94,40,522.00 | | 79,36,840.00 | |
| Leave Salary & Pension Contribution | 2,23,234.00 | | 2,87,994.00 | |
| 10 days earned leave encashment | 3,27,330.00 | | 28,951.00 | |
| Tuition Fee Reimbursement | 7,83,000.00 | | 10,44,166.00 | |
| Medical Re-imburement | 29,54,806.00 | | 29,48,380.00 | |
| Pension | 1,33,99,087.00 | | 1,51,62,697.00 | |
| Encashment of Earned Leave | 22,92,319.00 | | 28,73,044.00 | |
| LTC/HTC | 10,37,800.00 | | 4,38,944.00 | |
| Gratuity | 23,96,166.00 | | 41,74,014.00 | |
| OTA | 2,160.00 | | 800.00 | |
| Commutation of Pension | 19,94,092.00 | 16,04,68,313.00 | 1,38,07,472.00 | 16,03,43,988.00 |
| Total | | 16,04,68,313.00 | | 16,03,43,988.00 |

Schedule 13 PGDCSL (Designated Fund)

| Particulars | For the year ending 31.03.2023 | | For the year ending 31.03.2022 | |
|-----------------------|--------------------------------|---------------------|--------------------------------|----------|
| | | | | |
| PGDCSL Guest Teachers | 9,03,560.00 | | - | |
| Lab Expenses | 90,000.00 | | | |
| Library Expenses | 18,000.00 | 10,11,560.00 | | |
| Total | | 10,11,560.00 | | - |

Schedule 13 Academic Expenditure

| Particulars | For the year ending 31.03.2023 | | For the year ending 31.03.2022 | |
|----------------------------|--------------------------------|---------------------|--------------------------------|--------------------|
| | | | | |
| Library Contingency | 78,660.00 | | 50,843.00 | |
| Newspaper & Journals | 2,78,535.00 | 3,57,195.00 | 4,31,598.00 | 4,82,441.00 |
| Subtotal (a) | | 3,57,195.00 | | 4,82,441.00 |
| Computer Laboratory | | | | |
| Maint. Of Computers | 8,82,644.00 | | 1,47,515.00 | |
| Subtotal (b) | | 8,82,644.00 | | 1,47,515.00 |
| Grand Total (a+b) | | 12,39,839.00 | | 6,29,956.00 |

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Schedule 14 Administrative & General Expenditure

| Particulars | For the year ending 31.03.2023 | | For the year ending 31.03.2022 | |
|------------------------------|--------------------------------|-----------------------|--------------------------------|---------------------|
| | | | | |
| House Keeping | 36,70,564.00 | | 15,93,406.00 | |
| Telephone | 95,817.00 | | 1,60,201.00 | |
| Postage | 5,358.00 | | 6,212.00 | |
| Printing & Stationary | 2,06,822.00 | | 1,69,011.00 | |
| Audit Fees | 3,540.00 | | 11,800.00 | |
| Generator Expenses | 89,620.00 | | - | |
| Contingency | 1,51,050.00 | | 85,611.00 | |
| Meeting Charges (Honorarium) | 2,13,000.00 | | 2,47,000.00 | |
| G B Expenses | 1,48,425.00 | | 73,932.00 | |
| Litigation Charges | 15,070.00 | | 32,950.00 | |
| Property Tax | 27,43,982.00 | | 25,30,035.00 | |
| Reimbursement of Newspaper | 21,913.00 | | 25,001.00 | |
| Conveyance to Staff | 4,42,908.00 | | 3,50,320.00 | |
| Garden Expenditure | 3,99,249.00 | | 3,71,190.00 | |
| First Aid Box | 6,524.00 | | - | |
| NAAC Fees | 45,725.00 | | 3,95,300.00 | |
| Reimbursement of Bag | - | | 14,000.00 | |
| Security Services | 41,36,442.00 | 1,23,96,009.00 | 19,41,327.00 | 80,07,296.00 |
| Grand Total (a+b) | | 1,23,96,009.00 | | 80,07,296.00 |

Schedule 15 Repair & Maintenance

| Particulars | For the year ending 31.03.2023 | | For the year ending 31.03.2022 | |
|-----------------------------------|--------------------------------|-----------------------|--------------------------------|---------------------|
| | | | | |
| Repair & Replacement of Furniture | 28,720.00 | | 11,269.00 | |
| maint. Of College Bldg. | 1,09,507.00 | | - | |
| Water & Electricity Charges | 1,29,73,683.64 | | 77,03,546.19 | |
| College Website | 7,119.00 | 1,31,19,029.64 | 14,885.80 | 77,29,700.99 |
| Total | | 1,31,19,029.64 | | 77,29,700.99 |

Schedule 16 Finance Cost

| Particulars | For the year ending 31.03.2022 | | For the year ending 31.03.2021 | |
|--------------|--------------------------------|-----------------|--------------------------------|------------------|
| | | | | |
| Bank charges | 2,465.30 | | 13,770.60 | |
| Total | | 2,465.30 | | 13,770.60 |

Ankur Aggarwal

Ankur Aggarwal
(Section Officer)

Rishi Rajan Sahay

Rishi Rajan Sahay
(Bursar)

Poonam Verma

Poonam Verma
(Prof. - Principal)

For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N

CA Parveen Goyal

CA Parveen Goyal
(Partner)

Membership No. 513215

Date: - 17.07.2023

Place: - New Delhi



Vikas Parveen & Associates Chartered Accountants

Independent Report on the utilization of the Grant-in-aid - Salary for the purposes stated in the grant sanction letter

The Members,
Governing Body,
Shaheed Sukhdev College of Business Studies,
Delhi University

1. This report is issued in accordance with the terms of our audit appointment letter dated 28-04-2022 for three financial years.
2. The accompanying Utilization Certificate contains the details of utilization of grant in aid – salary. The Funds were granted by the DHE to be utilized as per the terms & conditions envisaged in the grant sanction letter.

Managements' Responsibility for the Statement

3. The preparation of utilization certificate is responsibility of the Management of the college. This responsibility includes ensuring the true & fair preparation and presentation of the certificate.
4. The Management is also responsible for ensuring that the grant funds are utilized as per the terms & conditions of the sanction letter of the grant.

Auditor's Responsibility

5. We have ensured that the college has complied with the terms & conditions set out in grant sanction letter.
7. We have complied with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

Dr

Dr



P. Parveen

Vikas Parveen & Associates

Chartered Accountants

8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

9. Based on the information and explanations given to us, I have satisfied myself that the conditions on which the Grant-in-Aid was sanctioned have been duly fulfilled/ are being fulfilled except for the following matters:

a) As per the request of DHE vide their letter no. DHE-10(14)/Misc. Work Colleges/2018-19/23-36 dated 05-01-2022, the college has applied for one time ex-post facto approval for all the existing post created as per DU/UGC norms. Further, as per the information received from the management, the college has 98 (01 Principal, 44 Teaching Staff & 53 Non-teaching Staff) sanctioned posts as per DU norms however DHE has sanctioned 30 Teaching Staff, 5 Non-Teaching Staff & 21 Security Staff and the staff employed in the college is in excess of the posts sanctioned by the DHE. In absence of the accurate and appropriate information about the total posts in the college, we are unable to quantify the expenses incurred in the light of the facts mentioned.

b) The college has utilized the "Grant in aid – Salary" for the payment of Pension & retirement benefits to the tune of Rs. 3,60,17,227/-. However, there is lack of clarity whether the pension & other retirement benefits to retired employees is payable out of Grant in aid – Salary received by the college or DHE shall sanction the budget for Pension and retirement benefits out of Major Head 2071-Pension and Retirement Benefits. The college has sought clarification on this matter from DHE vide their letter no. SSCBS/ACCOUNTS/2021-22/898 dated 07.01.2022.

Restriction on Use

10. This report is addressed to and provided to the members of the Governing Body of the college solely for the purpose of enabling it to comply with its obligation under the terms of grant sanction letter to submit the audited annual accounts along with audited utilization certificate. Accordingly, we do not accept or assume any liability or any duty of care for any



Vikas Parveen & Associates Chartered Accountants

other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For Vikas Parveen & Associates
Chartered Accountants
FRN 023045N



Parveen Goyal
(Partner)



Membership Number: 513215
Place of Signature: Delhi
Date: 17-07-2023
UDIN: 23513215BGRSDI7352



SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
(University of Delhi), PSP Area-IV, Dr. K.N. Katju Marg, Sector-16, Rohini, Delhi-110089
FORM G.F.R. 12-C

(See rule 239)

Form Utilisation Certificate for the year 2022-2023
(for State Government)

(Where expenditure incurred by Government bodies only)
Grant in Aid (Salaries)

| S.NO. | Letter No. | Amount |
|-------|------------------------------------------------------------------|-----------------------|
| 1 | F.No. DHE-03(2)100%/GIA/SSCBS/ 2022-23/2053-62 dt. 19.04.2022 | 4,00,00,000/- |
| 2 | F.No. DHE-03(2)100%/GIA/SSCBS/ 2022-23/3971-80 dt. 21.07.2022 | 3,98,76,892/- |
| 3 | F.No. DHE-03(2)100%/GIA/SSCBS/ 2022-23/5211-5220 dt. 13.10.22 | 4,00,00,000/- |
| 4 | F.No. DHE-03(2)100%/GIA/SSCBS/ 2022-23/653-665 dt. 03.02.2023 | 4,50,00,000/- |
| | Total(a) | 16,48,76,892/- |

Certified that out of Rs.16,48,76,892/- (a) of grant-in-aid sanctioned during the year 2022-2023 in favour of Shaheed Sukhdev College of Business Studies vide Department letter number(s) given in the margin and Rs. 1,23,108.39 (b) on account of unspent balance of the previous year and a sum of Rs.

7,45,835/-(c) collected as fees/ receipts totalling to Rs. 16,57,45,835.39 (sum of (a+b+c)), a sum of Rs. 16,04,68,313/- has been utilised for the purpose of Salary & Pension for which it was sanctioned, and the balance of Rs. 52,77,522.39 remained unutilized at the end of the year will be adjusted towards the grant-in-aid payable during the next year 2023-2024.

2. Certified that I have satisfied myself that the conditions on which the Grant-in-Aid was sanctioned have duly fulfilled/ are being fulfilled and that I have exercised the

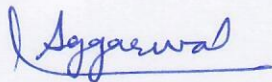


following checks to see that the money was actually utilised for the purpose for which it was sanctioned.

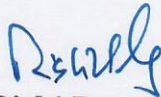
Kind of Checks Exercised:

- 1) Salary and Pension statements
- 2) Medical and LTC registers

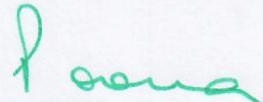
For Shaheed Sukhdev College of Business Studies



Ankur Aggarwal
(Section Officer)



Rishi Rajan Sahay
(Bursar)



Dr. Poonam Verma
(Prof.- Principal)

For Vikas Parveen & Associates
Chartered Accountants
Firm Reg. No.: 023045N



Parveen Goyal
(Partner)

M.No.: 513215

Date: 17-07-2023

Place: Delhi

UDIN: 23513215BGRSDI7352



Vikas Parveen & Associates

Chartered Accountants

Independent Report on the utilization of the Grant-in-aid – Other than salaries for the purposes stated in the grant sanction letter

The Members,
Governing Body,
Shaheed Sukhdev College of Business Studies,
Delhi University

1. This report is issued in accordance with the terms of our audit appointment letter dated 28-04-2022.
2. The accompanying Utilization Certificate contains the details of utilization of Grant in aid – Other than salaries. The Funds were granted by the DHE to be utilized as per the terms & conditions envisaged in the grant sanction letter.

Managements' Responsibility for the Statement

3. The preparation of utilization certificate is responsibility of the Management of the college. This responsibility includes ensuring the true & fair preparation and presentation of the certificate.
4. The Management is also responsible for ensuring that the grant funds are utilized as per the terms & conditions of the sanction letter of the grant.

Auditor's Responsibility

5. We have ensured that the college has complied with the terms & conditions set out in grant sanction letter.
7. We have complied with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.



Vikas Parveen & Associates

Chartered Accountants

8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

9. Based on the information and explanations given to us, I have satisfied myself that the conditions on which the Grant-in-Aid was sanctioned have been duly fulfilled/ are being fulfilled except for the below matter:

- a) During the year under consideration, housekeeping expense to the tune of Rs.742,591/- (Maintenance Fund) & of Rs. 3,41,081/- (Hostel Fund) being contract pertaining to preceeding year was remained non-compliant to GFR Rules, 2017. However, the college has already taken the remedial measure by following the process of bidding and appointment of new contract services through Gem Portal during the current year.

Restriction on Use

10. This report is addressed to and provided to the members of the Governing Body of the college solely for the purpose of enabling it to comply with its obligation under the terms of grant sanction letter to submit the audited annual accounts along with audited utilization certificate. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For Vikas Parveen & Associates
Chartered Accountants
FRN 023045N



Parveen Goyal
(Partner)

Membership Number: 513215

Place of Signature: Delhi

Date: 17-07-2023

UDIN: 23513215BGRSDJ9294





SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
(University of Delhi), PSP Area-IV, Dr. K.N. Katju Marg, Sector-16, Rohini, Delhi-110089
FORM G.F.R. 12-C

(See rule 239)

Form Utilisation Certificate for the year 2022-2023
(for State Government)

(Where expenditure incurred by Government bodies only)
Grant in Aid (Other than Salaries)

| S.NO. | Letter No. | Amount |
|-------|------------------------------------------------------------------|----------------------|
| 1 | F.No. DHE-03(2)100%/GIA/SSCBS/ 2022-23/2053-62 dt. 19.04.2022 | 41,25,000/- |
| 2 | F.No. DHE-03(2)100%/GIA/SSCBS/ 2022-23/653-665 dt. 03.02.2023 | 1,01,79,413/- |
| | Total (a) | 1,43,04,413/- |

Certified that out of Rs. **1,43,04,413/- (a)** of grant-in-aid sanctioned during the year 2022-2023 in favour of **Shaheed Sukhdev College of Business Studies** vide Department letter

number(s) given in the margin and Rs. **1,06,95,587.92 (b)** on account of unspent balance of the previous year and a sum of Rs. **81,99,728.80 (c)** collected as fees/ receipts totalling to Rs. **3,31,99,729.72 (sum of (a+b+c))**, a sum of Rs. **2,72,74,461.94** has been utilised for the purpose of Other than salaries for which it was sanctioned, and the balance of Rs. **59,25,267.78** remained unutilized at the end of the year will be adjusted towards the grant-in-aid payable during the next year 2023-2024.

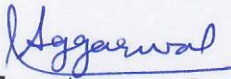
2. Certified that I have satisfied myself that the conditions on which the Grant-in-Aid was sanctioned have duly fulfilled/ are being fulfilled except for the matters mentioned separately if any in the main certificate report forming integral part of this certificate and that I have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned.




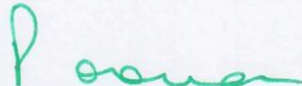
Kind of Checks Exercised:

Purchases have been made in accordance with the procedure laid down in G.F.R./University of Delhi except for the matters mentioned separately in the main certificate report forming covering to this certificate and forming integral part of this certificate

For Shaheed Sukhdev College of Business Studies


Ankur Aggarwal
(Section Officer)


Rishi Rajan Sahay
(Bursar)


Dr. Poonam Verma
(Prof.- Principal)

**For Vikas Parveen & Associates
Chartered Accountants
Firm Reg. No.: 023045N**


Parveen Goyal
(Partner)
M.No.: 513215
Date: 17-07-2023
Place: Delhi
UDIN: 23513215BGRSDJ9294



Vikas Parveen & Associates

Chartered Accountants

Independent Report on the utilization of the Grant-in-aid – For promotion of sports facilities for the purposes stated in the grant sanction letter

The Members,
Governing Body,
Shaheed Sukhdev College of Business Studies,
Delhi University

1. This report is issued in accordance with the terms of our audit appointment letter dated 28-04-2022 for three financial years.
2. The accompanying Utilization Certificate contains the details of utilization of Grant in aid – For promotion of sports facilities. The Funds were granted by the DHE to be utilized as per the terms & conditions envisaged in the grant sanction letter.

Managements' Responsibility for the Statement

3. The preparation of utilization certificate is responsibility of the Management of the college. This responsibility includes ensuring the true & fair preparation and presentation of the certificate.
4. The Management is also responsible for ensuring that the grant funds are utilized as per the terms & conditions of the sanction letter of the grant.

Auditor's Responsibility

5. We have ensured that the college has complied with the terms & conditions set out in grant sanction letter.
7. We have complied with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.



Vikas Parveen & Associates

Chartered Accountants

8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

9. Based on the information and explanations given to us, I have satisfied myself that the conditions on which the Grant-in-Aid was sanctioned have been duly fulfilled/ are being fulfilled.

Restriction on Use

10. This report is addressed to and provided to the members of the Governing Body of the college solely for the purpose of enabling it to comply with its obligation under the terms of grant sanction letter to submit the audited annual accounts along with audited utilization certificate. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For Vikas Parveen & Associates
Chartered Accountants
FRN 023045N



Parveen Goyal
(Partner)

Membership Number: 513215

Place of Signature: Delhi

Date: 17-07-2023

UDIN: 23513215BGRSDK1217





SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
(University of Delhi), PSP Area-IV, Dr. K.N. Katju Marg, Sector-16, Rohini, Delhi-110089

FORM G.F.R. 12-C

(See rule 239)

Form Utilisation Certificate for the year 2022-2023
(for State Government)

(Where expenditure incurred by Government bodies only)
Grant in Aid (Promotion of sports facilities)

| S.NO. | Letter No. | Amount |
|-------|-----------------------------------------------------------------|---------|
| 01 | DHE-9(9)/ sports/plg/2014-15/pt file/1753-1778 dt 24.03.2023 | 26828/- |

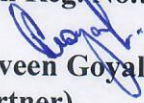
1. Certified that out of **26,828/-** of grant-in-aid sanctioned during the year 2022-2023 in favour of Shaheed Sukhdev College of Business Studies vide Department letter number(s) given in the margin, a sum of **Rs. 9,99,231/-** on account of unspent balance of the previous year, a sum of **Rs. NIL** has been utilised for the purpose for which it was sanctioned and the balance of **Rs. 10,26,059/-** remained unutilized at the end of the year and will be adjusted towards the grant-in-aid payable during the next year 2023-24.

2. Certified that I have satisfied myself that the conditions on which the Grant-in-Aid was sanctioned have duly fulfilled/ are being fulfilled except for the matters mentioned separately if any in the main certificate report forming integral part of this certificate and that I have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned.

Kind of Checks Exercised:

Purchases have been made in accordance with the procedure laid down in G.F.R./University of Delhi.

For Vikas Parveen & Associates
Chartered Accountants
Firm Reg. No.: 023045N

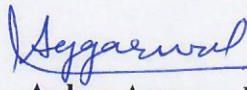

Parveen Goyal
(Partner)
M.No.: 513215

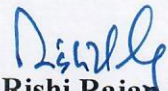


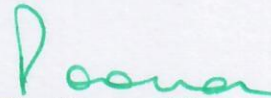
Date: 17.07.2023
Place: Delhi

UDIN: 23513215BGRSDK1217

For Shaheed Sukhdev College of Business Studies


Ankur Aggarwal
(Section Officer)


Rishi Rajan Sahay
(Bursar)


Dr. Poonam Verma
(Prof. -Principal)

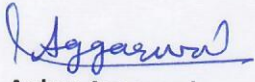



Shaheed Sukhdev College of Business Studies

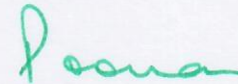
STATEMENT OF COMPUTER ADVANCE AS ON 31/03/2023

DETAIL OF UN-ADJUSTED ADVANCES OUT OF MAINTENANCE (GENERAL FUND) ACCOUNT

| S.NO. | CH. NO. | DATE | AMOUNT | IN FAVOUR OF | PURPOSE | ADJUSTED |
|-------|---------|------|--------|--------------|---------|----------|
| 1 | | | | | | |
| | | | 0 | | | |


Ankur Aggarwal
(Section Officer)


Rishi Rajan Sahay
(Bursar)


Poonam Verma
(Prof. - Principal)



DETAILS OF EXPENDITURE, GRANT AND RECEIPTS FOR UTILIZATION CERTIFICATES (2022-2023)

| Head of Account | Prev. Year Bal. | Grant Recd. | Misc. Receipts | Total Receipt | Expenditure | Unspent Bal. |
|------------------------------------|-----------------------|------------------------|---------------------|------------------------|------------------------|-----------------------|
| GIA Salary | 1,23,108.39 | 16,48,76,892.00 | | | | |
| GIA General | 1,06,95,587.92 | 1,43,04,413.00 | 7,45,835.00 | 16,57,45,835.39 | 16,04,68,313.00 | 52,77,522.39 |
| GIA Capital Assets | 0.00 | 0.00 | 81,99,728.80 | 3,31,99,729.72 | 2,72,74,461.94 | 59,25,267.78 |
| GIA Promotion of Sports Facilities | 9,99,231.00 | 26,828.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 1,18,17,927.31 | 17,92,08,133.00 | 89,45,563.80 | 19,99,71,624.11 | 18,77,42,774.94 | 1,22,28,849.17 |

| GIA Salary Receipts | |
|-------------------------------------|--------------------|
| Tuition Fee | 1,51,020.00 |
| License Fee | 3,68,578.00 |
| Leave Salary & Pension Contribution | 2,26,237.00 |
| Salary Ded. | 0.00 |
| Interest on security (TPDDL) | |
| Income on auto sweep | |
| Total | 7,45,835.00 |

| GIA Salary Expenditures | |
|-------------------------------------|------------------------|
| Teaching Staff | 10,22,78,326.00 |
| Administrative Staff | 91,24,182.00 |
| Group C | 94,50,921.00 |
| Library Staff | 47,64,368.00 |
| Comp. Lab staff | 94,40,522.00 |
| Leave Salary Contribution | 2,23,234.00 |
| 10 days earned leave encashment | 3,27,330.00 |
| Tuition Fee Reimbursement | 7,83,000.00 |
| Medical Re-imbursement | 29,54,806.00 |
| Pension | 1,33,99,087.00 |
| Encashment of Earned Leave | 22,92,319.00 |
| LTC/HTC | 10,37,800.00 |
| Gratuity | 23,96,166.00 |
| OTA | 2,160.00 |
| Commutation of Pension | 19,94,092.00 |
| Total Salary Expe. (2020-21) | 16,04,68,313.00 |

| GIA General Receipts | |
|------------------------------------|---------------------|
| Admn. Fees | 10.00 |
| Col Magazine Fees | 750.00 |
| Identity Card Fee | 2,850.00 |
| Garden Fee | 500.00 |
| Water & Electricity Fee | 5,000.00 |
| Course Fees | 33,000.00 |
| Library Fine | 1,44,491.00 |
| Loss of Books | 2,644.00 |
| Computer Lab. Fee | 3,000.00 |
| Misc. Income | 218.00 |
| Saving Bank Interest | 9,21,875.00 |
| Library Reading Room | 3,500.00 |
| Int. from TPDDL | 208434.60 |
| College Facility & Service charges | 63,88,760.00 |
| Guest House | 57,356.00 |
| Refund from TPDL | 4,27,340.20 |
| Total | 81,99,728.80 |

| GIA General Expenditures | |
|------------------------------|-----------------------|
| Scholarship | 0.00 |
| Audit Fees | 3,540.00 |
| Bank Charges | 2,465.30 |
| Contingency | 1,51,050.00 |
| Conveyance to Staff | 4,42,908.00 |
| First Aid Box | 6,524.00 |
| G B Expenses | 1,48,425.00 |
| Meeting Charges (Honorarium) | 2,13,000.00 |
| Housekeeping | 36,70,564.00 |
| Litigation | 15,070.00 |
| Garden Expenses | 3,99,249.00 |
| Computer repair | 8,82,644.00 |
| NAAC Fees | 45,725.00 |
| Postage | 5,358.00 |
| Printing & Stationary | 2,06,822.00 |
| Property Tax | 27,43,982.00 |
| Reimbursement of Newspaper | 21,913.00 |
| Security Services | 41,36,442.00 |
| Telephone Expenses | 95,817.00 |
| Water & Electricity | 1,29,73,683.64 |
| Maint of College Bldg | 1,09,507.00 |
| Maint of College Website | 7,119.00 |
| Maintenance of D G Set | 89,620.00 |
| Repair of Furniture | 28,720.00 |
| Library Contingency | 78,660.00 |
| Newspaper & Journals | 2,78,535.00 |
| Lib. Books | 5,17,119.00 |
| Total | 2,72,74,461.94 |

| GIA Promotion of Sports Facilities Receipts | |
|---------------------------------------------|------------------------|
| Sports Equipments/Misc. | 0.00 |
| Total | 0.00 |
| GIA Salary | 16,48,76,892.00 |
| GIA General | 1,43,04,413.00 |
| GIA Promotion of Sports Facilities | 26,828.00 |
| Total Receipts (2022-2023) | 17,92,08,133.00 |

| GIA to Promotion of Sports Facilities Expenditure | |
|---------------------------------------------------|-------------|
| Sports Equipments | 0.00 |
| Total | 0.00 |

| SUMMARY OF EXPENDITURES | |
|------------------------------------|------------------------|
| GIA Salary | 16,04,68,313.00 |
| GIA General | 2,72,74,461.94 |
| GIA Capital Assets | 0.00 |
| GIA Promotion of Sports Facilities | 0.00 |
| Total Expenditure | 18,77,42,774.94 |

AS

Poona

Disinly





Shaheed Sukhdev College of Business Studies
Employees Provident Fund Account
Balance Sheet as at March 31, 2023

| Sources of Funds | Schedule | As at 31.3.2023 | As at 31-03-2022 |
|---------------------------------------------|----------|--------------------|--------------------|
| Unrestricted Funds | | | |
| Corpus | | - | - |
| General Fund | | - | - |
| Designated/ Earmarked Funds | | - | - |
| Restricted Funds | | | |
| Loans/ Borrowings | | | |
| Secured | | - | - |
| Unsecured | | - | - |
| Current Liabilities & Provisions | 1 | 5,51,38,086 | 8,89,39,511 |
| Total | | 5,51,38,086 | 8,89,39,511 |
| Application of Funds | | | |
| Fixed Assets | | | |
| Tangible Assets | | - | - |
| Intangible Assets | | - | - |
| Capital Work in Progress | | - | - |
| Invesments | | | |
| Long Term | | - | - |
| Short Term | 2 | 4,89,13,837 | 6,61,41,313 |
| Current Assests | 3 | 62,24,249 | 2,27,98,198 |
| Loans, Advances & Deposits | | - | - |
| Total | | 5,51,38,086 | 8,89,39,511 |

Ankur Aggarwal
(Section Officer)

Rishi Rajan Sahay
(Bursar)

Poonam Verma
(Prof. Principal)

As per our separate report of even date attached
For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N

CA Parveen Goyal
(Partner)

Membership No. 513215

Date: - 17.07.2023

Place: - New Delhi

UDIN: 23513215BGRSDH5568





Shaheed Sukhdev College of Business Studies
Employees Provident Fund Account
Income and Expenditure for the period / year ended March 31, 2023

| Particulars | Schedule | For the Year Ending 30.06.2022 | | | | | For the year ending |
|-------------------------------------------------------|----------|--------------------------------|-------------|--------------|-----------------|-----------|---------------------|
| | | Unrestricted funds | | | Restricted fund | Total | 31-03-2022 |
| | | Corpus | Desig. fund | General Fund | | | Total |
| Income | | | | | | | |
| Academic Receipts | | - | - | - | - | - | - |
| Grants & Donations | | - | - | - | - | - | - |
| Income from Investments | 4 | - | - | 29,64,820 | - | 29,64,820 | 47,03,977 |
| Other Incomes | 5 | - | - | 74,561 | - | 74,561 | 52,260 |
| Total (A) | | - | - | 30,39,381 | - | 30,39,381 | 47,56,257 |
| Expenditure | | | | | | | |
| Staff Payments & Benefits | | - | - | - | - | - | - |
| Academic Expenses | | - | - | - | - | - | - |
| Administrative & Gneral Expenses | | - | - | - | - | - | - |
| Transporation Expenses | | - | - | - | - | - | - |
| Repairs & Maintenance | | - | - | - | - | - | - |
| Finance Costs | | - | - | - | - | - | - |
| Other Expenses | | - | - | - | - | - | - |
| Total (B) | | - | - | - | - | - | - |
| Balance being excess of Income over Expenditure (A-B) | | - | - | 30,39,381 | - | 30,39,381 | 47,56,257 |
| Building Fund | | - | - | - | - | - | - |
| Others (specify) | | - | - | - | - | - | - |

Ankur Aggarwal
(Section Officer)

Rishi Rajan Sahay
(Bursar)

Poonam Verma
Prof. Principal)

As per our separate report of even date attached
For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N

CA Parveen Goyal
(Partner)
Membership No. 513215
Date: - 17.07.2023
Place: - New Delhi
UDIN: 23513215BGRSDH5568

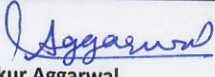


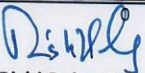
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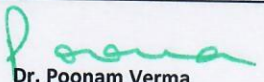
Shaheed Sukhdev College of Business Studies
Provident Fund Account
Receipt and Payment Account for the year Ending 31st March 2023

| Previous Year | Receipt | Amount (Rs) | Previous Year | Payment | Amount (Rs) |
|---------------|-------------------------------------------------------------------------------|-------------|---------------|-------------------------------------------------------------------------------------------|-------------|
| 17,234 | Opening Balance State Bank of India (GPF) _____ 1,57,71,394 | 1,57,71,394 | 12,62,458 | Employees Subscription Final Settlement 4,37,66,359 Final Withdrawal _____ - | 4,37,66,359 |
| 91,85,000 | Employees Subscription _____ 69,25,553 | 69,25,553 | 4,29,09,602 | Investments _____ 4,19,05,846 | 4,19,05,846 |
| 3,89,85,765 | Investments _____ 5,91,33,322 | 5,91,33,322 | | Closing Balance State Bank of India (GPF) _____ 12,500 | 12,500 |
| 1,18,13,709 | Interest Saving Bank _____ 70,289 Interest on FD _____ 37,84,147 | 38,54,436 | 1,57,71,394 | TDS _____ - | - |
| 58,253 | | | 58,253 | | |
| 6,00,01,708 | Grand Total | 8,56,84,705 | 6,00,01,708 | Grand Total | 8,56,84,705 |

-0


Ankur Aggarwal
 (Section Officer)


Rishi Rajan Sahay
 (Bursar)


Dr. Poonam Verma
 (Prof. Principal)

As per our separate report of even date attached
 For Vikas Parveen & Associates
 Chartered Accountants
 FRN - 023045N


CA Parveen Goyal
 (Partner)
 Membership No. 513215
 Date: - 17.07.2023
 Place: - New Delhi



Schedule 01 (Current Liabilities)

| Particulars | | As at 31.3.2023 | As at 31-03-2022 |
|---------------------------------------|-------------|--------------------|--------------------|
| Employees Subscription | | | |
| Last Balance Sheet | | | |
| Add: revd. During year | 8,89,38,108 | | |
| | 69,25,553 | | |
| Less Final Withdrawal | 9,58,63,661 | | |
| | 4,37,66,359 | | |
| Add: Interest Distributed (@ 4.50 %) | 5,20,97,302 | | |
| | 30,36,866 | | |
| Total (A) | 5,51,34,168 | 5,51,34,168 | 8,89,38,108 |
| | | 5,51,34,168 | 8,89,38,108 |

Interest Distribution Account

| | | | |
|------------------------------------|-----------|--------------------|--------------------|
| Last Balance Sheet | 1,403 | | |
| Add : Trf. From Inc. & Expenditure | 30,39,381 | | |
| | 30,40,784 | | |
| Less Distributed | | | |
| Subscription (@ 4.5 %) | 30,36,866 | 3,918 | 1,403 |
| Total (B) | | 3,918 | 1,403 |
| Grand Total | | 3,918 | 1,403 |
| | | 5,51,38,086 | 8,89,39,511 |

Schedule 02 (Investment)

| Particulars | | As at 31.3.2023 | As at 31-03-2022 |
|----------------------------------|--------------|-----------------|------------------|
| Fixed Deposit with SBI | | | |
| Opening Balance | 6,44,93,274 | | |
| Add: During the year | 4,19,05,846 | | |
| | 10,63,99,120 | | |
| Less matured during year | 5,91,33,322 | 4,72,65,798 | 6,44,93,274 |
| Fixed Deposit with Canara | | | |
| Opening Balance | 16,48,039 | | |
| Add: During the year | - | | |
| | 16,48,039 | | |
| Less matured during year | - | 16,48,039 | 16,48,039 |
| Total | | 4,89,13,837.00 | 6,61,41,313.00 |

Schedule 03 (Current Assets)

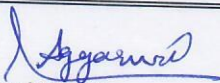
| Bank Balances | | As at 31.3.2023 | As at 31-03-2022 |
|----------------------------------------|-----------|-----------------|------------------|
| SBI | 12,500 | 12,500 | 1,57,71,394 |
| Interest Accrued on Investments | | | |
| Opening Balance | 64,64,312 | | |
| Add: Accrued during the year | 29,75,179 | | |
| | 94,39,491 | | |
| Less: Received during year | 37,90,234 | 56,49,257 | 64,64,312 |
| TDS deducted | 5,62,492 | | |
| Add: deducted during year | - | 5,62,492 | 5,62,492 |
| Grand Total | | 62,24,249 | 2,27,98,198 |

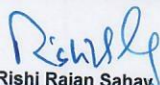
Schedule 04 (Income on Investment)

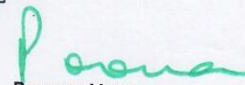
| Particulars | For the year ending 31.03.2023 | For the year ending 31-03-2022 |
|----------------------------------------|--------------------------------|--------------------------------|
| Accrued Interest on Investments | | |
| SBI | 28,04,378 | 39,25,403 |
| SBH | - | - |
| Canara | 1,60,442 | 6,15,299 |
| IDBI Bank | - | 1,63,275 |
| Grand Total | 29,64,820.00 | 47,03,977.00 |

Schedule 05 (Other Income)

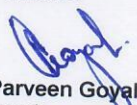
| Particulars | For the year ending 31.03.2023 | For the year ending 31-03-2022 |
|-----------------------------|--------------------------------|--------------------------------|
| Saving Bank Interest | | |
| SBI | 74,561 | 52,280 |
| Grand Total | 74,561 | 52,280 |


Ankur Aggarwal
(Section Officer)


Rishi Rajan Sahay
(Bursar)


Poonam Verma
(Prof. Principal)

As per our separate report of even date attached
For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N


CA Parveen Goyal
(Partner)
Membership No. 513215
Date: - 17.07.2023
Place: - New Delhi
UDIN: 23513215BGRSDH5568



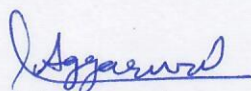
**SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
UNIVERSITY OF DELHI**

DETAILS OF FIXED DEPOSITS OUT OF P.F. ACCOUNT FOR 2022-2023


| CANARA BANK | | | | | | | | |
|-------------|-----------------|------------------|------------------|--------------------|------------------|----------------------------------|------------------------------------------|---------------------------------|
| S.No. | KDR No. | rate of interest | Amount | Date of Investment | Date of Maturity | Interest Accrued upto 31/03/2023 | Accrued Interest during the Year 2022-23 | Total Interest as on 31/03/2023 |
| 7 | 1300401018525/4 | 6.9 | 16,48,039 | 24-Mar-2017 | 24-Mar-2027 | 6,69,318 | 1,60,442 | 8,29,760 |
| | TOTAL | | 16,48,039 | 42,818 | | 6,69,318 | 1,60,442 | 8,29,760 |

| STATE BANK OF INDIA | | | | | | | | |
|---------------------|--------------|------|--------------------|--------------------|------------------|----------------------------------|------------------------------------------|---------------------------------|
| S.No. | KDR No. | | Amount | Date of Investment | Date of Maturity | Interest Accrued upto 31/03/2023 | Accrued Interest during the Year 2022-23 | Total Interest as on 31/03/2023 |
| 1 | 40435414862 | 4.4 | 5314601 | 13-Sep-2021 | 2-Apr-2022 | 1,30,007 | 650 | 1,30,657 |
| 2 | 39708670940 | 5.4 | 5,93,000 | 5-Oct-2020 | | 49,303 | 25856 | 75,159 |
| 3 | 39712083163 | 5.4 | 6,34,065 | 6-Oct-2020 | | 52,616 | 27645 | 80,261 |
| 4 | 39794725071 | 5.4 | 6,90,878 | 10-Nov-2020 | 10-Nov-2025 | 53,514 | 29996 | 83,510 |
| 5 | 39794723368 | 5.4 | 7,86,066 | 10-Nov-2020 | 10-Nov-2025 | 60,887 | 34128 | 95,015 |
| 6 | 39816257930 | 5.4 | 60,46,760 | 20-Nov-2020 | 20-Nov-2025 | 4,58,559 | 262414 | 7,20,973 |
| 7 | 39816319727 | 5.4 | 6,98,395 | 20-Nov-2020 | 20-Nov-2025 | 52,964 | 30309 | 83,273 |
| 8 | 39962636691 | 5.4 | 18,77,000 | 27-Jan-2021 | 27-Jan-2026 | 1,22,441 | 80877 | 2,03,318 |
| 9 | 40101103800 | 5.4 | 6,07,000 | 26-Mar-2021 | 26-Mar-2026 | 34,012 | 20225 | 54,237 |
| 10 | 40170442650 | 5.4 | 15,39,000 | 6-May-2021 | 6-May-2026 | 76,299 | 51,137 | 1,27,436 |
| 11 | 40219121226 | 5.4 | 5,74,000 | 9-Jun-2021 | 9-Jun-2026 | 25,580 | 18,979 | 44,559 |
| 12 | 40239783832 | 5.4 | 99,00,000 | 21-Jun-2021 | 21-Jun-2026 | 4,23,024 | 4,10,107 | 8,33,131 |
| 13 | 40239784326 | 5.4 | 99,00,000 | 21-Jun-2021 | 21-Jun-2026 | 4,23,024 | 4,10,107 | 8,33,131 |
| 14 | 40239784767 | 5.4 | 19,23,480 | 21-Jun-2021 | 21-Jun-2026 | 82,190 | 63,498 | 1,45,688 |
| 15 | 40260115959 | 5.14 | 13,81,516 | 1-Jul-2021 | 1-Jul-2026 | 56,711 | 45,540 | 1,02,251 |
| 16 | 40377833140 | 5.4 | 6,22,000 | 19-Aug-2021 | 19-Aug-2026 | 20,881 | 20,458 | 41,339 |
| 17 | 40635594528 | 5.4 | 25,41,000 | 9-Dec-2021 | 9-Dec-2026 | 42,996 | 28,373 | 71,369 |
| 18 | 40673541424 | 5.4 | 33,41,000 | 28-Dec-2021 | 28-Dec-2026 | 47,091 | 71,601 | 1,18,692 |
| 19 | 40759353182 | 5.4 | 20,57,013 | 3-Feb-2022 | 3-Feb-2027 | 17,786 | 19,449 | 37,235 |
| 20 | 40864550248 | 5.4 | 7,72,500 | 21-Mar-2022 | 21-Mar-2027 | 1,271 | 16,429 | 17,700 |
| 21 | 37700557337 | 6.75 | 29,64,000 | 14-May-2018 | 14-May-2028 | 878937 | 266039 | 11,44,976 |
| 22 | 37786909405 | 6.75 | 40,42,000 | 2-Jul-2018 | 2-Jul-2028 | 11,52,333 | 359593 | 15,11,926 |
| 23 | 37850149290 | 6.85 | 19,38,000 | 2-Aug-2018 | 2-Aug-2028 | 5,47,504 | 174681 | 7,22,185 |
| 24 | 37907370220 | 6.85 | 37,50,000 | 30-Aug-2018 | 30-Aug-2028 | 10,34,972 | 336287 | 13,71,259 |
| 25 | 41814441334 | 5.75 | 45,71,798 | 31-Mar-2023 | 31-Dec-2023 | 0 | 0 | 0 |
| 26 | 41814454795 | 7 | 75,00,000 | 31-Mar-2023 | 3-Apr-2026 | 0 | 0 | 0 |
| 27 | 41814454547 | 7 | 75,00,000 | 31-Mar-2023 | 3-Apr-2026 | 0 | 0 | 0 |
| 28 | 41814454365 | 7 | 75,00,000 | 31-Mar-2023 | 3-Apr-2026 | 0 | 0 | 0 |
| 29 | 41814454933 | 7 | 75,00,000 | 31-Mar-2023 | 3-Apr-2026 | 0 | 0 | 0 |
| | TOTAL | | 9,90,65,072 | 12,84,948 | 12,47,255 | 58,44,902 | 28,04,378 | 86,49,280 |

29,64,820



Ankur Aggarwal
(Section Officer)



Rishi Rajan Sahay
(Bursar)



Dr. Poonam Verma
(Prof. Principal)



**SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
UNIVERSITY OF DELHI**

DETAILS OF P.F. INVESTMENT AS ON 31.03.2023

| S.NO. | PARTICULARS | CANARA BANK | SBI | IDBI | TOTAL |
|-------|-------------------------------|---------------------|-----------------------|-------------|-----------------------|
| 1 | Opening Balance | 16,48,039.00 | 6,44,93,274.00 | 0.00 | 6,61,41,313.00 |
| 2 | Add: During the Year | 0.00 | 4,19,05,846.00 | 0.00 | 4,19,05,846.00 |
| 3 | Less: Matured during the year | 0.00 | 5,91,33,322.00 | 0.00 | 5,91,33,322.00 |
| | TOTAL | 16,48,039.00 | 4,72,65,798.00 | 0.00 | 4,89,13,837.00 |

DETAILS OF P.F. INTEREST AS ON 31/03/2022

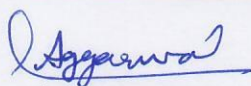
| S.NO. | PARTICULARS | CANARA BANK | SBI | IDBI | TOTAL |
|-------|-------------------|-------------|------------------|-------------|------------------|
| 1 | Interest Received | 0.00 | 70,289.00 | 0.00 | 70,289.00 |
| 2 | Interest Accrued | 0.00 | 10,359.00 | 0.00 | 10,359.00 |
| | TOTAL | 0.00 | 80,648.00 | 0.00 | 80,648.00 |

DETAILS OF P.F. INTEREST ACCRUED AS ON 31/03/2023

| S.NO. | PARTICULARS | CANARA BANK | SBI | IDBI | TOTAL |
|-------|-------------------------------|--------------------|---------------------|-------------|---------------------|
| 1 | Opening Balance | 8,14,223.00 | 56,50,089.00 | 0.00 | 64,64,312.00 |
| 2 | Add: During the Year | 0.00 | 0.00 | 0.00 | 0.00 |
| 3 | Less: Matured during the year | 0.00 | 37,84,147.00 | 0.00 | 37,84,147.00 |
| | TOTAL | 8,14,223.00 | 18,65,942.00 | 0.00 | 26,80,165.00 |

DETAILS OF P.F. ACCRUED INTEREST FOR THE YEAR 2022-23

| S.NO. | PARTICULARS | Interest Accrued | Accrued Interest | TOTAL |
|-------|---------------------|---------------------|------------------|---------------------|
| 1 | Canara Bank | 8,14,223.00 | 0.00 | 8,14,223.00 |
| 2 | State Bank of India | 56,50,089.00 | 0.00 | 56,50,089.00 |
| | TOTAL | 64,64,312.00 | 0.00 | 64,64,312.00 |



Ankur Aggarwal
(Section Officer)



Rishi Rajan Sahay
(Bursar)



Dr. Poonam Verma
(Prof. Principal)





Shaheed Sukhdev College of Business Studies
A.P.C. Fund
Balance Sheet as at March 31, 2023

| Sources of Funds | | Schedule | As at 31.03.2023 | As at 31.03.2022 |
|----------------------------------|--|----------|---------------------|---------------------|
| Unrestricted Funds | | | | |
| Designated Fund | | 1 | 8,16,195 | 8,16,195 |
| Restricted Fund | | 2 | 21,23,44,053 | 19,94,31,728 |
| Current Liabilities & Provisions | | 3 | - | 1,95,000 |
| Total | | | 21,31,60,248 | 20,04,42,923 |
| Application of Funds | | | | |
| Fixed Assets | | | | |
| Tangible Assets | | 4 | 1,34,42,101 | 1,34,42,101 |
| Intangible Assets | | | - | - |
| Capital Work in Progress | | | - | - |
| Investments | | | | |
| Long Term | | 5 | 15,16,72,696 | 14,41,72,696 |
| Short Term | | | - | - |
| Current Assets | | 6 | 4,80,45,451 | 4,28,28,126 |
| Total | | | 21,31,60,248 | 20,04,42,923 |

Ankur Aggarwal
(Section Officer)

Rishi Rajan Sahay
(Bursar)

Poonam Verma
(Prof. -Principal)

As per our separate report of even date attached
For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N

CA Parveen Goyal
(Partner)

Membership No. 513215

Date: - 17.07.2023

Place: - New Delhi

UDIN: 23513215BGRSDH5568





Shaheed Sukhdev College of Business Studies

A.P.C. Fund

Income and Expenditure Account of A.P.C. Fund for the year ended March 31, 2023

| | Schedule | For the year ending 31.03.2023 | | | | For the year ending |
|-------------------------------------------------------|----------|--------------------------------|--------------|--------------------|--------------------|---------------------|
| | | Designated Fund | Capital Fund | Restricted Fund | Total | 31.03.2022 |
| | | | | | | Total |
| Income | | | | | | |
| Academic Receipts | | - | - | - | - | - |
| Grants & Donations | | - | - | - | - | - |
| Income from Investments | 7 | - | - | 1,32,11,803 | 1,32,11,803 | 1,24,07,522 |
| Other Incomes | 8 | - | - | 1,29,059 | 1,29,059 | 86,595 |
| Total (A) | | - | - | 1,33,40,862 | 1,33,40,862 | 1,24,94,117 |
| Expenditure | | | | | | |
| Staff Payments & Benefits | | - | - | - | - | - |
| Academic Expenses | | - | - | - | - | - |
| Administrative & General Expenses | 9 | - | - | 4,28,537 | 4,28,537 | 55,083 |
| Transportation Expenses | | - | - | - | - | - |
| Repairs & Maintenance | | - | - | - | - | - |
| Finance Costs | | - | - | - | - | - |
| Other Expenses | | - | - | - | - | - |
| Total (B) | | - | - | 4,28,537 | 4,28,537 | 55,083 |
| Balance being excess of Expenditure over Income (A-B) | | | | | | |
| | | - | - | 1,29,12,325 | 1,29,12,325 | 1,24,39,034 |
| Less: Transferred to Restricted Fund | | - | - | 1,29,12,325 | 1,29,12,325 | 1,24,39,034 |
| Balance being deficit carried to Capital Fund | | - | - | - | - | - |

Ankur Aggarwal
(Section Officer)

Rishi Rajan Sahay
(Bursar)

Poonam Verma
(Prof. -Principal)

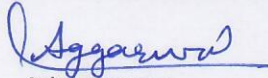
As per our separate report of even date attached
For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N

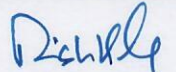
CA Parveen Goyal
(Partner)
Membership No. 513215
Date: - 17.07.2023
Place: - New Delhi
UDIN: 23513215BGRSDH5568




SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
UNIVERSITY OF DELHI
APC FUND ACCOUNT
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31st March 2023

| Previous Year | RECEIPTS | AMOUNT | Previous Year | PAYMENTS | AMOUNT | | |
|--------------------|------------------------|--------------------|--------------------|--------------------|----------------------------------|-----------|-----------|
| 40,114 | Opening Balance (Bank) | 1,03,28,433 | 1,03,28,433 | - | GST | 32,560 | 32,560 |
| 1,42,12,789 | Investment | - | - | - | TDS | 1,63,721 | 1,63,721 |
| 86,595 | Interest | 1,28,130 | 1,28,130 | - | Repair of A/C | 4,12,626 | 4,12,626 |
| | | | | - | Fixed Deposit | 75,00,000 | 75,00,000 |
| | | | | 22,33,482 | Battery (UPS) | - | - |
| | | | | 1,299 | Telephone Expenses | - | - |
| | | | | 5,900 | Audit Fee | 3,180 | 3,180 |
| | | | | 17,22,500 | Fortigate 1200 D | - | - |
| | | | | - | Conference | 11,450 | 11,450 |
| | | | | 47,884 | Incentive for paper Presentation | - | - |
| | | | | 1,03,28,433 | Closing Balance (Bank) | 23,33,026 | 23,33,026 |
| 1,43,39,498 | Grand Total | 1,04,56,563 | 1,43,39,498 | Grand Total | 1,04,56,563 | | |


Ankur Aggarwal
(Section Officer)


Rishi Rajan Sahay
(Bursar)


Poonam Verma
(Prof. -Principal)

As per our separate report of even date attached
For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N


CA Parveen Goyal
(Partner)
Membership No. 513215
Date: - 17.07.2023
Place: - New Delhi



Shaheed Sukhdev College of Business Studies
A.P.C. Fund

Schedule 01 (Designated fund)

| Particulars | | As on 31.03.2023 | As on 31.03.2022 |
|--------------------|--|------------------|------------------|
| PGDCSL | | | |
| Last Balance Sheet | | 8,16,195 | 8,16,195 |
| Total | | 8,16,195 | 8,16,195 |

Schedule 02 (Restricted Fund)

| Particulars | | As on 31.03.2023 | As on 31.03.2022 |
|----------------------------------------|--------------|---------------------|---------------------|
| Entrance Examination Fund | | | |
| Opening Balance | 19,94,31,728 | | |
| Add: Excess of Income over Expenditure | 1,29,12,325 | | |
| | | 21,23,44,053 | 19,94,31,728 |
| Total | | 21,23,44,053 | 19,94,31,728 |

Schedule 03 (Current Liabilities & Provisions)

| Particulars | | As on 31.03.2023 | As on 31.03.2022 |
|------------------------|--|------------------|------------------|
| GST Payable | | - | 32,500 |
| TDS Payable | | - | 1,62,500 |
| Total (A) + (B) | | - | 1,95,000 |

Schedule 05 (Investment)

| Particulars | | As on 31.03.2023 | As on 31.03.2022 |
|---------------|--|---------------------|---------------------|
| Fixed Deposit | | 15,16,72,696 | 14,41,72,696 |
| Total | | 15,16,72,696 | 14,41,72,696 |

Schedule 06 (Current Assets)

| Particulars | | As on 31.03.2023 | As on 31.03.2022 |
|--------------------------------|--|--------------------|--------------------|
| State Bank of India | | 23,33,026 | 1,03,28,433 |
| Accured Interest | | 4,54,83,087 | 3,22,71,284 |
| Accured Interest (S B Account) | | 929 | - |
| Security (IGL) | | 1,05,999 | 1,05,999 |
| TDS (2020-21) | | 72,895 | 72,895 |
| TDS (2021-22) | | 49,515 | 49,515 |
| Total (A+B) | | 4,80,45,451 | 4,28,28,126 |

As

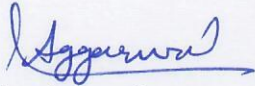
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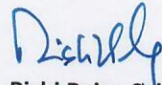


Schedule 04 (Fixed Assets)

| Particulars | Balance as on 31.03.2022 | Addition during year | Total | Depreciation | Net balance as on 31.03.2023 |
|-------------------------|-----------------------------|-------------------------|--------------------|--------------|---------------------------------|
| Furniture & Fixture | 11,19,848 | - | 11,19,848 | - | 11,19,848 |
| Water Motor | 5,960 | - | 5,960 | - | 5,960 |
| Teaching Aid Equipments | 25,850 | - | 25,850 | - | 25,850 |
| Air Conditioner | 1,13,079 | - | 1,13,079 | - | 1,13,079 |
| Photocopier Machine | 3,46,767 | - | 3,46,767 | - | 3,46,767 |
| LCD Projector | 7,94,337 | - | 7,94,337 | - | 7,94,337 |
| UPS | 1,750 | - | 1,750 | - | 1,750 |
| Battery for UPS | 23,33,397 | - | 23,33,397 | - | 23,33,397 |
| Fortigate 1200 D | 19,17,500 | - | 19,17,500 | - | 19,17,500 |
| Water Dispenser | 56,737 | - | 56,737 | - | 56,737 |
| Computer & Pherpherals | 59,98,571 | - | 59,98,571 | - | 59,98,571 |
| Sound System | 59,440 | - | 59,440 | - | 59,440 |
| Microwave | 12,600 | - | 12,600 | - | 12,600 |
| Paper Shredder | 9,900 | - | 9,900 | - | 9,900 |
| Refregerator | 14,900 | - | 14,900 | - | 14,900 |
| Locks | 2,09,627 | - | 2,09,627 | - | 2,09,627 |
| Dustbin | 2,48,862 | - | 2,48,862 | - | 2,48,862 |
| Mobile Phone | 8,299 | - | 8,299 | - | 8,299 |
| I Card Printer | 60,000 | - | 60,000 | - | 60,000 |
| Gas Pipeline | 1,04,677 | - | 1,04,677 | - | 1,04,677 |
| Total | 1,34,42,101 | - | 1,34,42,101 | - | 1,34,42,101 |



Ankur Aggarwal
(Section Officer)



Rishi Rajan Sahay
(Bursar)



Poonam Verma
(Prof. -Principal)

As per our separate report of even date attached
For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N



CA Parveen Goyal
(Partner)
Membership No. 513215
Date: - 17.07.2023
Place: - New Delhi



Shaheed Sukhdev College of Business Studies
A.P.C. Fund

Schedule 07 Income from Investments

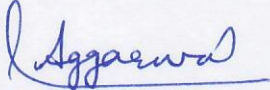
| Particulars | 31.03.2023 | 31.03.2022 |
|----------------------------|--------------------|--------------------|
| Interest on Fixed Deposits | 1,32,11,803 | 1,24,07,522 |
| Grand Total (A+B) | 1,32,11,803 | 1,24,07,522 |

Schedule 08 Other Income

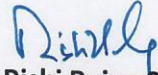
| Particulars | 31.03.2023 | 31.03.2022 |
|----------------------|-----------------|---------------|
| Saving Bank Interest | 1,29,059 | 86,595 |
| Total | 1,29,059 | 86,595 |

Schedule 09 Administrative & General Expenses

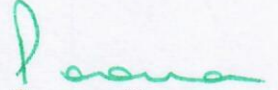
| Particulars | 31.03.2023 | 31.03.2022 |
|----------------------------------|-----------------|---------------|
| Telephone Expenses | - | 1,299 |
| Repair of A/C system | 4,13,547 | - |
| Audit Fees | 3,540 | 5,900 |
| Incentive for Paper Presentation | 11,450 | 47,884 |
| Grand Total (a+b) | 4,28,537 | 55,083 |



Ankur Aggarwal
(Section Officer)



Rishi Rajan Sahay
(Bursar)



Poonam Verma
(Prof. -Principal)

As per our separate report of even date attached
For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N



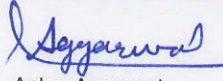
CA Parveen Goyal
(Partner)
Membership No. 513215
Date: - 17.07.2023
Place: - New Delhi



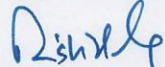
SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
UNIVERSITY OF DELHI

DETAILS OF FIXED DEPOSITS
A.P.C. FUND ACCOUNT AS ON 31.03.2023

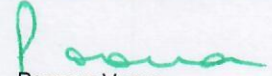
| S.NO. | TERM DEPOSIT NO. | Rate of Interest | AMOUNT | DATE OF INVESTMENT | DATE OF MATURITY | RATE OF INTEREST | Bank |
|--------------------|------------------|------------------|---------------------|--------------------|------------------|------------------|------|
| 1 | 37819479557 | 6.75 | 25,00,000 | 18-07-2018 | 18-07-2028 | 6.75% | SBI |
| 2 | 37906461074 | 6.85 | 1,01,57,665 | 23-08-2018 | 23-08-2028 | 6.85% | SBI |
| 5 | 37906431210 | 6.85 | 1,01,57,665 | 23-08-2018 | 23-08-2028 | 6.85% | SBI |
| 6 | 37906431038 | 6.85 | 1,01,57,665 | 23-08-2018 | 23-08-2028 | 6.85% | SBI |
| 7 | 37906430840 | 6.85 | 1,01,57,665 | 23-08-2018 | 23-08-2028 | 6.85% | SBI |
| 8 | 37906430704 | 6.85 | 1,01,57,665 | 23-08-2018 | 23-08-2028 | 6.85% | SBI |
| 9 | 37906430534 | 6.85 | 1,01,57,665 | 23-08-2018 | 23-08-2028 | 6.85% | SBI |
| 10 | 37906448349 | 6.85 | 1,01,57,665 | 23-08-2018 | 23-08-2028 | 6.85% | SBI |
| 11 | 37906447811 | 6.85 | 1,01,57,665 | 23-08-2018 | 23-08-2028 | 6.85% | SBI |
| 12 | 37906446759 | 6.85 | 1,01,57,665 | 23-08-2018 | 23-08-2028 | 6.85% | SBI |
| 13 | 37906446410 | 6.85 | 1,01,57,665 | 23-08-2018 | 23-08-2028 | 6.85% | SBI |
| 14 | 37906446090 | 6.85 | 1,01,57,665 | 23-08-2018 | 23-08-2028 | 6.85% | SBI |
| 15 | 37906445654 | 6.85 | 1,01,57,665 | 23-08-2018 | 23-08-2028 | 6.85% | SBI |
| 16 | 37906444718 | 6.85 | 1,01,57,665 | 23-08-2018 | 23-08-2028 | 6.85% | SBI |
| 17 | 37906527638 | 6.85 | 96,23,051 | 23-08-2018 | 23-08-2028 | 6.85% | SBI |
| 18 | 41153406182 | 5.30 | 75,00,000 | 25-07-2022 | 28-07-2023 | 5.30% | SBI |
| Grand Total | | | 15,16,72,696 | | | | |



Ankur Aggarwal
(Section Officer)



Rishi Rajan Sahay
(Bursar)



Poonam Verma
(Prof. -Principal)





Shaheed Sukhdev College of Business Studies
Student Societies Account
Annual Audited Balance Sheet as at March 31, 2023

| Sources of Funds | Schedule | As at 31.03.2023 | As at 31.03.2022 |
|---------------------------------------------|----------|---------------------|---------------------|
| Unrestricted Funds | | | |
| Capital Fund | 1 | 18,69,91,051 | 16,92,66,435 |
| Designated Funds | 2 | 1,00,10,583 | 94,43,092 |
| Restricted Funds | 3 | 1,14,20,892 | 1,06,30,809 |
| Current Liabilities & Provisions | 4 | 70,31,936 | 62,70,224 |
| Total | | 21,54,54,462 | 19,56,10,560 |
| Application of Funds | | | |
| Fixed Assets | | | |
| Tangible Assets | 5 | 15,36,103 | 15,36,103 |
| Invesments | | | |
| Long Term | 6 | 16,49,12,524 | 16,49,12,524 |
| Short Term | 7 | 24,64,697 | 23,56,356 |
| Current Assests | 8 | 4,65,41,139 | 2,68,05,578 |
| Total | | 21,54,54,462 | 19,56,10,560 |

Ankur Aggarwal
(Section Officer)

Rishi Rajan Sahay
(Bursar)

Poonam Verma
(Prof. -Principal)

As per our separate report of even date attached
For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N

CA Parveen Goyal
(Partner)

Membership No. 513215

Date: - 17.07.2023

Place: - New Delhi

UDIN: 23513215BGRSDH5568





Shaheed Sukhdev College of Business Studies
Student Societies Account
Annual Audited Income and Expenditure Account for the year ended March 31, 2023

| | Schedule | For the year ending 31.03.2023 | | | | For the year ending 31.03.2022 |
|-------------------------------------------------------|----------|--------------------------------|-----------------------|------------------|--------------------|--------------------------------|
| | | Designated Fund | Capital Fund | Restricted Fund | Total | Total |
| Income | | | | | | |
| Academic Receipts | 9 | 94,84,900 | 98,84,975 | - | 1,93,69,875 | 1,51,93,790 |
| Income from Investments | 10 | - | 1,20,50,137 | 73,385 | 1,21,23,522 | 1,06,54,662 |
| Other Incomes | 11 | - | 21,70,682 | 11,73,720 | 33,44,402 | 6,98,599 |
| Total (A) | | 94,84,900 | 2,41,05,794 | 12,47,105 | 3,48,37,799 | 2,65,47,051 |
| Expenditure | | | | | | |
| Academic Expenses | 12 | 39,75,759 | 63,37,855 | - | 1,03,13,614 | 66,40,387 |
| Finance Costs | 13 | - | 1,329 | - | 1,329 | 11,766 |
| Administrative & General Expenditure | 14 | - | 41,994 | 5,28,876 | 5,70,870 | 1,47,663 |
| Total (B) | | 39,75,759 | 63,81,178 | 5,28,876 | 1,08,85,813 | 67,99,816 |
| Balance being excess of Income over Expenditure (A-B) | | 55,09,141 | 1,77,24,616.14 | 7,18,229 | 2,39,51,986 | 1,97,47,235 |
| Less: Transferred to Respective Funds | | 55,09,141 | - | 7,18,229 | 62,27,370 | 30,43,896 |
| Balance being deficit carried to Capital Fund | | - | 1,77,24,616.14 | - | 1,77,24,616 | 1,67,03,339 |

Ankur Aggarwal
(Section Officer)

Rishi Rajan Sahay
(Bursar)

Poonam Verma
(Prof. -Principal)

As per our separate report of even date attached
For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N

CA Parveen Goyal
(Partner)
Membership No. 513215
Date: - 17.07.2023
Place: - New Delhi
UDIN: 23513215BGRSDH5568



SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
UNIVERSITY OF DELHI

STUDENT'S SOCIETY ACCOUNT

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023

| Previous Year | RECEIPTS | Amount | Previous Year | Payments | Amount |
|---------------|----------------------------------------|--------------|---------------|---------------------------------------|--------------|
| | OPENING BALANCES: | | | | |
| 3,75,616.00 | Bank | 62,66,233.46 | | | |
| 1,575.00 | Cash | 1,575.00 | | | |
| | | 62,67,808.46 | 11,766.20 | Bank Charges | 1,329.36 |
| | | | | | 1,329.36 |
| | Additional Courses | | | Additional Courses | |
| 10,05,000.00 | Data Analytical Course | 22,41,400.00 | 5,26,060.00 | Data Analytical Course | 1,27,430.00 |
| 30,50,200.00 | Digital Marketing | 46,29,580.00 | 7,24,106.00 | Digital Marketing | 44,47,238.00 |
| 17,80,500.00 | F-Mat | 20,26,000.00 | - | FinTech | 20,500.00 |
| - | Fintech | 52,500.00 | 20,35,242.00 | F-Mat | 18,97,642.00 |
| 11,00,800.00 | NSE Fee | 8,25,600.00 | 11,68,519.00 | NSE Fee | 10,97,639.00 |
| | | 97,75,080.00 | | | 75,90,449.00 |
| | University Fees | | | University Fees | |
| - | EWS support Fund | 43,400.00 | 85,200.00 | Atheletic Association Fee | 50.00 |
| - | Student Welfare Fund | 43,400.00 | 8,520.00 | Cultural Council Fee | 5.00 |
| - | Facility & Services Fees | 2,17,000.00 | 10,47,000.00 | Development Fee | 7,70,400.00 |
| 40,400.00 | Atheletic Association Fee | 250.00 | 4,79,800.00 | EWS support Fund | 85,500.00 |
| 4,040.00 | Cultural Council Fee | 25.00 | | Enrollment Fee | - |
| 6,72,200.00 | Development Fee | 3,93,600.00 | | Facility & Services Fees | 4,27,500.00 |
| 1,05,915.00 | Enrollment Fee | 1,000.00 | | Student Welfare Fund | 85,500.00 |
| 12,64,280.00 | Examination Fee | 2,05,550.00 | 32,52,330.00 | Examination Fee | 5,220.00 |
| 16,160.00 | NSS fund | 100.00 | 5,957.00 | WUS Fee | 5.00 |
| 6,586.00 | W U S Medical Fee | 25.00 | 44,277.00 | NSS Fee | 20.00 |
| 8,130.00 | Anit Sexual Harasment | 50.00 | 3,416.00 | Sexual Harasment Fee | 10.00 |
| | | 9,04,400.00 | | | 13,74,210.00 |
| | PGDCSI Fees | | | PGDCSI Fees | |
| 5,20,200.00 | Institutional Fees | 1,39,400.00 | - | Institutional Fees | - |
| | Tuition fees | 11,07,000.00 | | Tuition fees | 11,52,000.00 |
| 21,000.00 | Publication | 18,000.00 | | Publication | - |
| | Icard | 8,200.00 | | Icard | - |
| | Lab Fees | 1,02,500.00 | | Lab Fees | 72,787.00 |
| 6,00,000.00 | Security | 4,60,000.00 | 3,40,000.00 | Security | 4,40,000.00 |
| | | 18,35,100.00 | | | 16,64,787.00 |
| 55,000.00 | Security Deposit | 20,000.00 | 8,90,000.00 | Security Deposit | 2,67,500.00 |
| | | 20,000.00 | | | 2,67,500.00 |
| 1,16,150.00 | Consultancy Recd. | 2,80,000.00 | 1,76,250.00 | Consultancy | 2,10,000.00 |
| | | 2,80,000.00 | | | 2,10,000.00 |
| 2,01,772.00 | ICSSR | | | ICSSR | |
| | Project (Dr Kumar Bijoy) | - | - | Project (Dr Kumar Bijoy) | 1,78,896.00 |
| | Seminar | 93,750.00 | | Seminar | 1,36,844.00 |
| | | 93,750.00 | | | 3,15,740.00 |
| 1,95,000.00 | F. Student Fees | 11,854.00 | 12,390.00 | Enactus | - |
| | | 11,854.00 | | | - |
| 9,739.00 | Scholarships | 64,337.00 | 1,19,005.00 | Scholarships | 54,351.00 |
| | | 64,337.00 | | | 54,351.00 |
| | Misc. Income | 300.00 | 11,800.00 | Other Expenses | |
| | | 300.00 | | Audit Fees | 7,080.00 |
| | | | | Professional Fees | 30,680.00 |
| | | | | NSS Expenses | 3,380.00 |
| | | | | NAAC | 2,54,333.00 |
| | | | | Telephone Expenses | 4,234.00 |
| | | 300.00 | | | 2,99,707.00 |
| | College Fees | | | College Fees (Expenditure) | |
| 3,34,700.00 | Study Material Fee | 1,200.00 | | Study Material Fee | - |
| 5,67,600.00 | Student Welfare Fund | 2,800.00 | | Student Welfare Fund | 45,795.00 |
| - | College Student Welfare fund | 25,38,900.00 | 42,930.00 | College Student Welfare fund | - |
| 26,91,540.00 | Student Activity Fee | 15,000.00 | 14,28,621.00 | Student Activity Expenses | 32,42,442.50 |
| 81,000.00 | Alumini Association Fee | 1,45,200.00 | 77,880.00 | Alumini Association Fee | 2,39,659.00 |
| 8,08,000.00 | College Development Fee | 4,38,000.00 | | College Development Expenses | 24,284.00 |
| 8,79,000.00 | Comp. Lab Development Fee | 4,000.00 | | Comp. Lab Development Fee | - |
| 2,42,400.00 | Games & Sports | 1,200.00 | | Games & Sports | 73,340.00 |
| 4,39,500.00 | Seminar Fee | 2,000.00 | 6,000.00 | Seminar Expenses | - |
| 43,950.00 | Medical Fund | 200.00 | | Medical Fund | - |
| - | Social Function & Cul. Activities Fees | - | 4,85,123.00 | Social Function & Cul. Activities Fee | 3,43,627.00 |
| | | 31,48,500.00 | | | 39,69,147.50 |

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|----------------|---------------------|----------------|----------------|----------------|-------------------------|----------------|----------------|
| 79,000.00 | Advances | 6,29,085.00 | 6,29,085.00 | 79,100.00 | Advances | 34,44,048.80 | 34,44,048.80 |
| 4,12,388.00 | Sponsorship | 11,73,720.00 | 11,73,720.00 | - | Sponsorships | 4,74,525.00 | 4,74,525.00 |
| 2,32,75,926.00 | Investments | 3,36,843.00 | 3,36,843.00 | 2,90,80,000.00 | Investments | 3,36,843.00 | 3,36,843.00 |
| 42,40,286.00 | Bank Interest | 3,20,386.00 | 3,20,386.00 | - | TDS Deducted | 29,600.00 | 29,600.00 |
| 27,901.00 | MG Fees | 304.00 | 304.00 | 57,806.50 | Financial Assitance | 21,74,052.00 | 21,74,052.00 |
| 86,72,110.00 | Fee from University | 1,30,84,931.00 | 1,30,84,931.00 | 87,999.00 | Career Development Cell | 82,142.00 | 82,142.00 |
| 2,28,539.00 | NDPL | - | - | 35,98,915.00 | Maintenance Fee | - | - |
| | | | | 18,13,835.00 | Fee | - | - |
| | | | | 2,01,979.00 | Wifi card | - | - |
| | | | | 62,66,233.46 | Closing Balance | | |
| | | | | 1,575.00 | SBI | 1,56,56,391.80 | |
| | | | | | POS | 1,575.00 | 1,56,57,966.80 |
| 5,41,74,103.00 | Grand Total | | 3,79,46,398.46 | 5,41,69,635.16 | Grand Total | | 3,79,46,398.46 |

Ankur Aggarwal

Ankur Aggarwal
(Section Officer)

Rishi Rajan Sahay

Rishi Rajan Sahay
(Bursar)

Dr. Poonam Verma

Dr. Poonam Verma
(Principal)

As per our separate report of even date attached
For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N

CA Parveen Goyal

CA Parveen Goyal
(Partner)
Membership No. 513215
Date: - 17.07.2023
Place: - New Delhi



**Shaheed Sukhdev College of Business Studies
Student Societies Account**

Schedule 01 (Capital Fund)

| Particulars | | As at 31.03.2023 | As at 31.03.2022 |
|------------------------------------------------------|--------------|---------------------|---------------------|
| Opening Balance | 16,92,66,435 | | |
| Add: Surpl transferred from Income & Expenditure A/c | 1,77,24,616 | | |
| | | 18,69,91,051 | 16,92,66,435 |
| Total | | 18,69,91,051 | 16,92,66,435 |

Schedule 02 (Designated Funds)

| Particulars | | As at 31.03.2023 | As at 31.03.2022 |
|-----------------------------------------------------------|-----------|--------------------|------------------|
| PGDCSL | | | |
| Opening Balance | 21,000 | | |
| Less: Surplus/ Deficit transferred from Inc. & Expen. A/c | 18,000 | 39,000 | 21,000 |
| Add on Courses | | | |
| Data Analytical Courses | | | |
| Opening Balance | 27,71,181 | | |
| Less Expenses/ Utilisation | 2,79,560 | | |
| Less: Surplus/ Deficit transferred from Inc. & Expen. A/c | 21,42,280 | 46,33,901 | 27,71,181 |
| Digital Marketing | | | |
| Opening Balance | 30,04,478 | | |
| Less Expenses/ Utilisation | 32,90,990 | | |
| Less: Surplus/ Deficit transferred from Inc. & Expen. A/c | 24,38,082 | 21,51,570 | 30,04,478 |
| Fintech | | | |
| Opening Balance | 1,63,209 | | |
| Less Expenses/ Utilisation | 20,500 | | |
| Less: Surplus/ Deficit transferred from Inc. & Expen. A/c | 52,500 | 1,95,209 | 1,63,209 |
| F-MAT | | | |
| Opening Balance | 15,71,151 | | |
| Less Expenses/ Utilisation | 9,64,580 | | |
| Less: Surplus/ Deficit transferred from Inc. & Expen. A/c | 8,33,078 | 14,39,649 | 15,71,151 |
| NSE Fees | | | |
| Opening Balance | 19,12,073 | | |
| Less Expenses/ Utilisation | 3,86,020 | | |
| Less: Surplus/ Deficit transferred from Inc. & Expen. A/c | 25,201 | 15,51,254 | 19,12,073 |
| Total | | 1,00,10,583 | 94,43,092 |

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Schedule 03 (Restricted Funds)

| Particulars | | As at 31.03.2023 | As at 31.03.2022 |
|--------------------------------------------------------|-----------|--------------------|--------------------|
| Scholarship | | | |
| Opening Balance | 11,55,976 | | |
| Add transferred from Income & Expenditure A/c | 19,034 | 11,75,010 | 11,55,976 |
| Enactus | | | |
| Opening Balance | 23,36,227 | | |
| Add transferred from Income & Expenditure A/c | - | 23,36,227 | 23,36,227 |
| Sponsorships | | | |
| Opening Balance | 50,49,554 | | |
| Add: Surplus transferred from Income & Expenditure A/c | 6,99,195 | 57,48,749 | 50,49,554 |
| Foreign Students Fees | | | |
| Opening Balance | 20,89,053 | | |
| Add: recd. During year | 71,854 | 21,60,907 | 20,89,053 |
| Total | | 1,14,20,892 | 1,06,30,809 |

Schedule 04 (Current Liabilities & Provisions)

| Particulars | | As at 31.03.2023 | As at 31.03.2022 |
|--------------------------------------|----------|------------------|------------------|
| DU Grant | | | |
| Project Innovation | | 40,000 | 40,000 |
| | | 15,000 | 15,000 |
| Student Security | | | |
| | | 36,95,357 | 37,50,357 |
| PGDCSL Course | | | |
| Institutional Fees | 6,59,600 | | |
| I Card Fees | 8,200 | | |
| Lab Fees | 29,713 | | |
| Tuition Fees | (45,000) | | |
| Security | 2,80,000 | 9,32,513 | 7,80,200 |
| Project (ICSSR) | | | |
| Opening Balance | 2,01,772 | | |
| Add: Amount received during the year | - | | |
| Less: Amount spent during the year | 1,78,896 | 22,876 | 2,01,772 |
| University Fees | | | |
| | | 23,26,190 | 14,82,895 |
| Total | | 70,31,936 | 62,70,224 |

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Schedule 06 (Long Term Investments)

| Particulars | As at 31.03.2023 | As at 31.03.2022 |
|-----------------------------------------|---------------------|---------------------|
| Fixed Deposits against Scholarship Fund | 12,61,843 | 12,61,843 |
| Other Fixed Deposits | 16,36,50,681 | 16,36,50,681 |
| Total | 16,49,12,524 | 16,49,12,524 |

Schedule 07 (Short Term Investments)

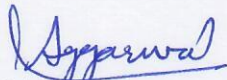
| Particulars | As at 31.03.2023 | As at 31.03.2022 |
|----------------|------------------|------------------|
| Fixed Deposits | 24,64,697 | 23,56,356 |
| Total | 24,64,697 | 23,56,356 |

Schedule 08 (Current Assets)

| Particulars | As at 31.03.2023 | As at 31.03.2022 |
|---------------------------------|--------------------|--------------------|
| State Bank of India | 1,56,56,392 | 62,66,233 |
| POS | 1,575 | 1,575 |
| Advances | 28,14,964 | - |
| Accrued Interest | 2,83,73,163 | 1,75,01,310 |
| Amt due from ICSSR (Conferecne) | 43,094 | - |
| Due from M G Account | (46,61,712) | (23,757) |
| TDS Refundable (19-20) | 11,20,018 | 11,20,018 |
| TDS Refundable (20-21) | 7,91,738 | 7,91,738 |
| TDS Refundable (21-22) | 11,48,460 | 11,48,460 |
| TDS Refundable (22-23) | 12,53,447 | - |
| Total (A+B) | 4,65,41,139 | 2,68,05,578 |

Schedule 05 (Fixed Assets)

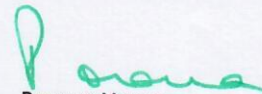
| Particulars | Balance as on 01.04.2022 | Additions during year | Total | Balance as on 31.03.2023 |
|-------------------------|--------------------------|-----------------------|------------------|--------------------------|
| Furniture & Fixture | 3,55,057 | - | 3,55,057 | 3,55,057 |
| U.P.S. | 5,36,749 | - | 5,36,749 | 5,36,749 |
| Computer System | 33,993 | - | 33,993 | 33,993 |
| Battery for UPS | 82,719 | - | 82,719 | 82,719 |
| Musical Instruments | 11,502 | - | 11,502 | 11,502 |
| Lamp Stand | 4,660 | - | 4,660 | 4,660 |
| LCD/Overhead Projectors | 1,96,482 | - | 1,96,482 | 1,96,482 |
| Teaching Aid Equipments | 38,180 | - | 38,180 | 38,180 |
| Sterio/Music System | 18,690 | - | 18,690 | 18,690 |
| Air Conditioner | 56,092 | - | 56,092 | 56,092 |
| Wifi Cards | 2,01,979 | - | 2,01,979 | 2,01,979 |
| Total | 15,36,103 | - | 15,36,103 | 15,36,103 |



Ankur Aggarwal
(Section Officer)



Rishi Rajan Sahay
(Bursar)



Poonam Verma
(Prof. -Principal)

As per our separate report of even date attached
For Vikas Parveen & Associates

Chartered Accountants
FRN - 023045N



CA Parveen Goyal
(Partner)
Membership No. 513215
Date: - 17.07.2023
Place: - New Delhi



Shaheed Sukhdev College of Business Studies
Student Societies Account

Schedule 09 (Academic Receipts)

| Particulars | | As on 31.03.2023 | | As on 31.03.2022 |
|-----------------------------------------|-----------|---------------------|-----------|---------------------|
| Capital Fund | | | | |
| Study Material & Learning resource | 26,400 | | 36,61,540 | |
| Student Welfare Fees | 29,900 | | 7,70,600 | |
| College Student welfare fund | 80,70,080 | | - | |
| College Student Activity & Function Fee | 2,64,000 | | - | |
| Alumini Association | 65,000 | | 3,70,000 | |
| College Development Fees | 12,66,795 | | 10,98,000 | |
| Comp. Lab. Development Fees | 88,000 | | 11,69,000 | |
| Games & Sports | 26,400 | | 3,29,200 | |
| Medical Fund | 4,400 | | 58,450 | |
| Seminar Fees | 44,000 | | 5,84,500 | |
| | | 98,84,975 | - | 80,41,290 |
| Designated Funds | | | | |
| Data Analytical Course | 22,41,400 | | 10,05,000 | |
| Digital Marketing | 45,45,000 | | 30,50,200 | |
| Fintech | 52,500 | | 20,500 | |
| F-Mat | 20,26,000 | | 17,60,000 | |
| NCCMP | 6,02,000 | | 11,00,800 | |
| PGDCSL Fees | 18,000 | 94,84,900 | 21,000 | 69,57,500 |
| Restricted Funds | | | | |
| Foreign Students | - | - | 1,95,000 | 1,95,000 |
| Total | | 1,93,69,875 | | 1,51,93,790 |

Schedule 10 (Income from Investments)

| Particulars | | As on 31.03.2023 | | As on 31.03.2022 |
|-------------------------------------------|-------------|---------------------|-------------|---------------------|
| Capital Fund | | | | |
| Interest on Fixed Deposits | 1,20,50,137 | 1,20,50,137 | 1,05,90,332 | 1,05,90,332 |
| Restricted Fund | | | | |
| Interest on Fixed Deposits (Scholarships) | 73,385 | 73,385 | 64,330 | 64,330 |
| Total | | 1,21,23,522 | | 1,06,54,662 |

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Schedule 11 (Other Income)

| Particulars | | As on 31.03.2023 | | As on 31.03.2022 |
|---------------------------------------------|-----------|---------------------|----------|---------------------|
| Capital Fund | | | | |
| Consultancy Share | 70,000 | | 58,750 | |
| Income from Short term Courses | 16,35,140 | | 1,16,150 | |
| Misc. Income | 300 | | - | |
| Saving Bank Interest (including auto sweep) | 4,65,242 | 21,70,682 | 1,11,311 | 2,86,211 |
| Restricted Fund | | | | |
| Sponsorships | 11,73,720 | 11,73,720 | 4,12,388 | 4,12,388 |
| Total | | 33,44,402 | | 6,98,599 |

Schedule 12 (Academic Expenditure)

| Particulars | | As on 31.03.2023 | | As on 31.03.2022 |
|----------------------------------|-----------|---------------------|-----------|---------------------|
| Capital Fund | | | | |
| Student Welfare Fund | 45,795 | | 42,930 | |
| Student Activity Fund | 34,96,776 | | 14,28,721 | |
| Alumini Association | 97,459 | | 77,880 | |
| College Development Fund | 24,284 | | - | |
| Financial Assistance | 21,74,052 | | 57,807 | |
| Games & Sports | 73,340 | | | |
| NSS Expenses | 3,380 | | | |
| Seminar Fees | - | | 6,000 | |
| Career Development Cell | 82,142 | | 87,999 | |
| Social Function & Cul. Activites | 3,40,627 | 63,37,855 | 4,85,123 | 21,86,460 |
| Designated Funds | | | | |
| Data Analytical Course | 99,120 | | 5,26,060 | |
| Digital Marketing | 21,06,918 | | 7,24,106 | |
| Fintech | - | | - | |
| F-Mat | 11,92,922 | | 20,35,242 | |
| NCCMP | 5,76,799 | 39,75,759 | 11,68,519 | 44,53,927 |
| Total | | 1,03,13,614 | | 66,40,387 |

Schedule 13 (Finance Cost)

| Particulars | | As on 31.03.2023 | | As on 31.03.2022 |
|--------------|-------|---------------------|--|---------------------|
| Bank Charges | 1,329 | 1,329 | | 11,766 |
| Total | | 1,329 | | 11,766 |

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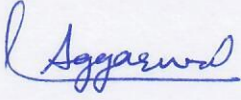
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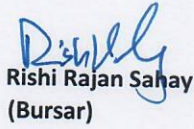
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Schedule 14 (Administrative & General Expenditure)

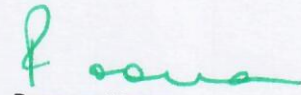
| Particulars | | As on 31.03.2023 | | As on 31.03.2022 |
|------------------------|----------|---------------------|----------|---------------------|
| Capital Fund | | | | |
| Audit Fees | 7,080 | | 11,800 | |
| Professional Charges | 30,680 | | - | |
| Telephone / Broad Band | 4,234 | 41,994 | 4,468 | 16,268 |
| Restricted Fund | | | | |
| Scholarships | 54,351 | | 1,19,005 | |
| Sponsorships | 4,74,525 | | | |
| Enactus Expenses | - | 5,28,876 | 12,390 | 1,31,395 |
| Total | | 5,70,870 | | 1,47,663 |



Ankur Aggarwal
(Section Officer)



Rishi Rajan Sahay
(Bursar)



Poonam Verma
(Prof. -Principal)

As per our separate report of even date attached
For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N

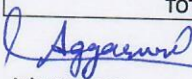


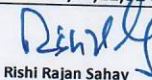
CA Parveen Goyal
(Partner)
Membership No. 513215
Date: - 17.07.2023
Place: - New Delhi

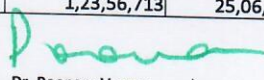


SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
UNIVERSITY OF DELHI
(STUDENTS' SOCIETY ACCOUNT)
DETAILS OF FIXED DEPOSITS AS AT 31ST MARCH 2022

| S. No. | Bank | Account Number | Invested Amount | Date of Investment | Date of Maturity | Interest | Maturity Amount | Rate of Interest |
|------------------------------------|-----------|----------------------|---------------------|--------------------|------------------|--------------------|---------------------|------------------|
| 1 | SBI | 37714362059 | 50,00,000 | 23-05-2018 | 23-05-2028 | 4,38,143 | 97,65,103 | 6.75% |
| 2 | SBI | 37903603580 | 1,00,51,491 | 23-08-2018 | 23-08-2028 | 8,83,606 | 1,98,24,564 | 6.85% |
| 3 | SBI | 37903699689 | 1,00,51,491 | 23-08-2018 | 23-08-2028 | 8,83,606 | 1,98,24,564 | 6.85% |
| 4 | SBI | 37903699974 | 1,00,51,491 | 23-08-2018 | 23-08-2028 | 8,83,606 | 1,98,24,564 | 6.85% |
| 5 | SBI | 37903700083 | 1,00,51,491 | 23-08-2018 | 23-08-2028 | 8,83,606 | 1,98,24,564 | 6.85% |
| 6 | SBI | 37903700458 | 1,00,51,491 | 23-08-2018 | 23-08-2028 | 8,83,606 | 1,98,24,564 | 6.85% |
| 7 | SBI | 37903700708 | 1,00,51,491 | 23-08-2018 | 23-08-2028 | 8,83,606 | 1,98,24,564 | 6.85% |
| 8 | SBI | 37904893765 | 1,00,51,491 | 23-08-2018 | 23-08-2028 | 8,83,606 | 1,98,24,564 | 6.85% |
| 9 | SBI | 37966060048 | 54,45,122 | 21-09-2018 | 21-09-2028 | 4,76,175 | 1,07,39,419 | 6.85% |
| 10 | SBI | 37966062488 | 54,45,122 | 21-09-2018 | 21-09-2028 | 4,76,175 | 1,07,39,419 | 6.85% |
| 11 | SBI | 39962554195 | 98,00,000 | 27-01-2021 | 27-01-2026 | 5,72,051 | 1,28,14,484 | 5.40% |
| 12 | SBI | 39962556884 | 98,00,000 | 27-01-2021 | 27-01-2026 | 5,72,051 | 1,28,14,484 | 5.40% |
| 13 | SBI | 39965398222 | 98,00,000 | 28-01-2021 | 28-01-2026 | 5,71,981 | 1,28,14,484 | 5.40% |
| 14 | SBI | 39965397909 | 98,00,000 | 28-01-2021 | 28-01-2026 | 5,71,981 | 1,28,14,484 | 5.40% |
| 15 | SBI | 39968428733 | 98,00,000 | 29-01-2021 | 29-01-2026 | 5,71,981 | 1,28,14,484 | 5.40% |
| 16 | SBI | 39968428960 | 35,00,000 | 29-01-2021 | 29-01-2026 | 2,04,254 | 45,76,602 | 5.40% |
| 17 | SBI | 40233947900 | 1,00,000 | 22-03-2022 | 22-03-2027 | 31,407 | 1,31,407 | 5.50% |
| 18 | SBI | 40390886990 | 75,00,000 | 25-08-2021 | 25-08-2026 | 4,25,623 | 98,07,003 | 5.40% |
| 19 | SBI | 40390886491 | 75,00,000 | 25-08-2021 | 25-08-2026 | 4,25,623 | 98,07,003 | 5.40% |
| 20 | SBI | 40673540599 | 98,00,000 | 27-12-2021 | 28-12-2026 | 5,46,942 | 92,53,058 | 5.40% |
| | | Sub-Total (a) | 16,36,50,681 | | | 1,20,69,629 | 24,91,57,266 | |
| Scholarships Fixed Deposits | | | | | | | | |
| 1 | SBI | 40868437924 | 1,00,000 | 18-06-2021 | 18-06-2031 | | 1,00,000 | 5.40% |
| 2 | SBI | 41010277330 | 3,36,843 | 27-05-2022 | 27-05-2032 | 2,44,808 | 5,81,651 | 5.50% |
| 3 | SBI | 38074871459 | 1,25,000 | 17-11-2018 | 17-11-2023 | 8,774 | 1,25,000 | 6.85% |
| 4 | SBI | 37081564617 | 1,50,000 | 10-08-2022 | 10-08-2027 | 8,850 | 1,50,000 | 5.50% |
| 5 | SBI | 37081566466 | 2,00,000 | 10-08-2022 | 10-08-2027 | 11,799 | 2,00,000 | 5.50% |
| 6 | SBI | 37117479453 | 1,20,000 | 10-08-2022 | 10-08-2027 | 7,237 | 1,20,000 | 5.65% |
| 7 | SBI | 37845209816 | 80,000 | 31-07-2018 | 31-07-2028 | 5,616 | 80,000 | 6.85% |
| 8 | IDBI Bank | 1587107000002301 | 1,50,000 | 12-06-2020 | 12-06-2025 | | 1,50,000 | 5.90% |
| | | Sub-Total (a) | 12,61,843 | | | 2,87,084 | 15,06,651 | |
| | | TOTAL (a+b) | 16,49,12,524 | | | 1,23,56,713 | 25,06,63,917 | |


Ankur Aggarwal
(Section Officer)


Rishi Rajan Sahay
(Bursar)

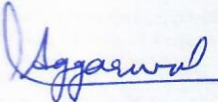

Dr. Poonam Verma
(Principal)




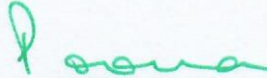


Shaheed Sukhdev College of Business Studies
Hostel Account
Balance Sheet as at March 31, 2023

| Sources of Funds | Schedule | As at 31.03.2023 | As at 31.03.2022 |
|----------------------------------|----------|-----------------------|---------------------|
| Capital Fund | 1 | 1,59,11,980.43 | 56,19,697.63 |
| Designated/ Earmarked Funds | 2 | 22,75,000.00 | - |
| Restricted Funds | | - | - |
| Loans/ Borrowings | | - | - |
| Secured | | - | - |
| Unsecured | | - | - |
| Current Liabilities & Provisions | 2 | 5,26,309.00 | 1,53,309.00 |
| Total | | 1,87,13,289.43 | 57,73,006.63 |
| Application of Funds | | | |
| Fixed Assets | | | |
| Tangible Assets | | 8,82,173.00 | 6,26,613.00 |
| Intangible Assets | 3 | - | - |
| Capital Work in Progress | | - | - |
| Investments | | - | - |
| Long Term | | - | - |
| Short Term | | - | - |
| Current Assets | | | |
| Loans, Advances & Deposits | 4 | 1,78,31,116.43 | 51,46,393.63 |
| | | - | - |
| Total | | 1,87,13,289.43 | 57,73,006.63 |


Ankur Aggarwal
(Section Officer)


Kishori R. Ravishanker
(Warden)


Poonam Verma
(Prof. - Principal)

As per our separate report of even date attached
For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N


CA Parveen Goyal
(Partner)
Membership No. 513215
Date: - 17.07.2023
Place: - New Delhi
UDIN: 23513215BGRSDH5568





Shaheed Sukhdev College of Business Studies
Hostel Account
Income and Expenditure Account for the year ended March 31, 2023

| | Schedule | For the year ending 31.03.2023 | | | | | For the year ending |
|-------------------------------------------------------|----------|--------------------------------|-----------------|--------------|-----------------|-------------|---------------------|
| | | Unrestricted funds | | | Restricted fund | Total | 31.03.2022 |
| | | Corpus | Designated fund | Capital Fund | | | Total |
| Income | | | | | | | |
| Academic Receipts | 5 | - | - | 2,25,93,136 | - | 2,25,93,136 | - |
| Grants & Donations | | - | - | - | - | - | - |
| Income from Investments | | - | - | - | - | - | - |
| Other Incomes | 6 | - | - | 3,15,947 | - | 3,15,947 | 1,84,917 |
| Total (A) | | - | - | 2,29,09,083 | - | 2,29,09,083 | 1,84,917 |
| Expenditure | | | | | | | |
| Staff Payments & Benefits | 7 | - | - | 6,81,924 | - | 6,81,924 | 5,14,740 |
| Academic Expenses | | - | - | - | - | - | - |
| Administrative & General Expenses | 8 | - | - | 1,19,34,358 | - | 1,19,34,358 | 16,11,323 |
| Transportation Expenses | | - | - | - | - | - | - |
| Repairs & Maintenance | | - | - | - | - | - | - |
| Finance Costs | 9 | - | - | 518 | - | 518 | 838 |
| Other Expenses | | - | - | - | - | - | - |
| Total (B) | | - | - | 1,26,16,800 | - | 1,26,16,800 | 21,26,901 |
| Balance being excess of Income over Expenditure (A-B) | | - | - | 1,02,92,283 | - | 1,02,92,283 | (19,41,984) |
| Building Fund | | - | - | - | - | - | - |
| Others (specify) | | - | - | - | - | - | - |

Ankur Aggarwal
(Section Officer)

Kishori R. Ravishanker
(Warden)

Poonam Verma
(Prof. - Principal)

As per our separate report of even date attached
For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N

CA Parveen Goyal
(Partner)
Membership No. 513215
Date: - 17.07.2023
Place: - New Delhi
UDIN: 23513215BGRSDH5568





**SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
UNIVERSITY OF DELHI
HOSTEL ACCOUNT
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2023**

| Previous Year | RECEIPTS | Amount (Rs.) | Previous Year | PAYMENTS | Amount (Rs.) |
|---------------|-------------------------------|-----------------------|---------------|----------------------------------|-----------------------|
| 78,15,069.03 | Opening Balance (IDBI) | 40,84,199.63 | | Salary & Allowances | |
| | | | 5,14,740.00 | Salary to staff | 6,51,924.00 |
| | | | 2,18,213.00 | Housekeeping | 12,72,036.00 |
| 1,27,000.00 | Fees (Advance) | - | 2,00,062.00 | Security | 14,21,739.00 |
| | | | - | Part Time (Accounts) | 30,000.00 |
| 6,000.00 | Advances | 5,48,076.00 | | | 33,75,699.00 |
| | | | | Establishment Exp. | |
| 1,83,232.00 | Bank Interest | 3,17,632.00 | | Electricity & Water | 25,83,449 |
| | | | 5,900.00 | Audit Fees | 3,540 |
| | Development Fees | 22,75,000.00 | 780.00 | Printing & Stationary | 18,704 |
| | | | 11,12,448.00 | Refund of Fees | 1,27,000 |
| | Hostel Security | 11,95,000.00 | 4,720.00 | Repiar of Computers | - |
| | | | 838.00 | Bank Charges | 518 |
| | | | 15,992.40 | Meeting Charges | 36,318 |
| | | | 9,440.00 | Pest Control | 12,390 |
| | Fees Receipt | | 2,15,355.00 | Property Tax | 2,87,355 |
| | Admission Fees | 3,03,000.00 | 2,970.00 | Rapair & Replacement | 8,01,249 |
| | Establishment fee | 1,27,83,431.00 | 2,993.00 | Misc. Contingency | 554 |
| | Mess Fees | 94,46,705.00 | | | 38,71,077.20 |
| | FRS Fees | 60,000.00 | | Facility & Recreation | |
| | | | - | First Aid | 3,362 |
| | | | - | News paper | 13,855 |
| | | | 4,290.00 | recreation facility | 1,08,712 |
| | | | - | Housekeeping material | 1,32,039 |
| | | | - | | 2,57,968.00 |
| | | | - | Fixed Assets | |
| | | | - | Ceiling Fans | 13,794 |
| | | | - | Induction Heater | 6,990 |
| | | | - | Mattresses | 176680 |
| | | | - | Sports | 13,576 |
| | | | - | Water geysers | 44,520 |
| | | | | | 2,55,560.00 |
| | | | | Mess Charges | 52,39,056.00 |
| | | | | | 52,39,056.00 |
| | | | 6,75,000.00 | Hostel Security | 6,95,000.00 |
| | | | 10,65,200.00 | Advances | 12,06,308.00 |
| | | | 40,82,359.63 | Closing Balance (IDBI) | 1,61,12,375.43 |
| | | | | | 1,61,12,375.43 |
| 81,31,301.03 | Grand Total | 3,10,13,043.63 | 81,31,301.03 | Grand Total | 3,10,13,043.63 |

Aggarwal
Kur Aggarwal
(Section Officer)

Kishori R. Ravishanker
Kishori R. Ravishanker
(Warden)

Poonam Verma
Poonam Verma
(Prof. - Principal)

per our separate report of even date attached
For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N

Parveen Goyal
Parveen Goyal
(Partner)
Membership No. 513215
Date: - 17.07.2023
Place: - New Delhi
DIN:



Schedule 01 (Capital Fund)

| Particulars | | As at 31.03.2023 | As at 31.03.2022 |
|-----------------------------------------|--------------------------------|-----------------------|---------------------|
| General Reserve | | | |
| As per last year | 56,19,697.63 | | |
| Add : Excess of Income over Expenditure | 56,19,697.63 1,02,92,282.80 | 1,59,11,980.43 | 56,19,697.63 |
| Designated Fund | | | |
| Development Fund | | | |
| During the year | 22,75,000.00 | 22,75,000.00 | |
| Total | | 1,81,86,980.43 | 56,19,697.63 |

Schedule 02 (Current Liabilities & Provisions)

| Particulars | | As at 31.03.2023 | As at 31.03.2022 |
|--------------------------|-----------|------------------|------------------|
| Advance fee | | | |
| GST | 1,309.00 | 1,309.00 | 1,27,000.00 |
| Security (hostel) | | | |
| As per Last Year Balance | 25,000 | | |
| Add: During year | 11,95,000 | | |
| | 12,20,000 | | |
| Less : Refunded | 6,95,000 | 5,25,000 | 25,000 |
| Total (A) + (B) | | 5,26,309 | 1,53,309 |

Schedule 04 (Current Assets)

| Bank Balances | | As at 31.03.2023 | As at 31.03.2022 |
|--------------------------|-----------|-----------------------|---------------------|
| IDBI Bank | | 1,60,87,375.43 | 40,84,199.63 |
| Imprest Card | | 25,000.00 | - |
| GST | | 1,309 | 1,309 |
| Advance (General) | | | |
| Opening | 10,59,200 | | |
| Add: paid during year | 12,06,308 | | |
| | 22,65,508 | | |
| Less: Recd. during year | 5,48,076 | 17,17,432 | 10,59,200 |
| Accrued Interest | | - | 1,685.00 |
| Total (A) | | 1,78,31,116.43 | 51,46,393.63 |

Schedule 03 (Fixed Assets)

| Particulars | Net balance as on 31.03.2022 | Addition during year | Total | Dep. | Net balance as on 31.03.2023 |
|--------------------------------|---------------------------------|-------------------------|-----------------|------|---------------------------------|
| Bath Fittings | 29,997 | - | 29,997 | - | 29,997 |
| Bedsheets & Blankets | 50,862 | - | 50,862 | - | 50,862 |
| Computer & Printers | 1,41,476 | - | 1,41,476 | - | 1,41,476 |
| Ceiling fans | - | 13,794 | 13,794 | - | 13,794 |
| Mattresses (including Medical) | - | 1,76,680 | 1,76,680 | - | 1,76,680 |
| Induction PLATE | - | 6,990 | 6,990 | - | 6,990 |
| Furniture & Fittings | 64,608 | - | 64,608 | - | 64,608 |
| Kettel-Prestige | 7,388 | - | 7,388 | - | 7,388 |
| Lan Card | 14,986 | - | 14,986 | - | 14,986 |
| Locks & Chains | 91,042 | - | 91,042 | - | 91,042 |
| Microwave | 35,990 | - | 35,990 | - | 35,990 |
| Refrigerator | 70,000 | - | 70,000 | - | 70,000 |
| Sports Material | 30,264 | 13,576 | 43,840 | - | 43,840 |
| Television-LG | 90,000 | - | 90,000 | - | 90,000 |
| Water heater Geysers | - | 44,520 | 44,520 | - | 44,520 |
| Total | 6,26,613 | 2,55,560 | 8,82,173 | - | 8,82,173 |

Ankur Aggarwal

Ankur Aggarwal
(Section Officer)

Kishori R. Ravishanker

Kishori R. Ravishanker
(Warden)

Poonam Verma

Poonam Verma
(Prof. - Principal)

For Vikas Parveen & Associates
Chartered Accountants
FRN - 023045N

CA Parveen Goyal
CA Parveen Goyal
(Partner)
Membership No. 513215
Date: - 17.07.2023
Place: - New Delhi
UDIN: 23513215BGRSDH5568



Schedule 05 Unrestricted Fund (Academic Receipt)

| Particulars | | 31.03.2023 | | 31.03.2022 |
|----------------------|-------------|--------------------|--|------------|
| Admission Fees | 3,03,000 | | | |
| Establishment Fee | 1,27,83,431 | | | |
| Mess Fee | 94,46,705 | | | |
| Foreign Student Fees | 60,000 | 2,25,93,136 | | - |
| Grand Total | | 2,25,93,136 | | - |

Schedule 6 (Other Income)

| Particulars | | 31.03.2023 | | 31.03.2022 |
|----------------------|----------|------------|--|------------|
| Saving Bank Interest | 3,15,947 | 3,15,947 | | 1,84,917 |

Schedule & Staff Payments & Benefits

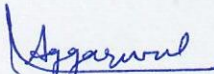
| Particulars | | 31.03.2023 | | 31.03.2022 |
|--------------------------------|--|-----------------|--|-----------------|
| Salary & Allowances | | | | |
| Salary to staff | | 6,51,924 | | 4,84,740 |
| Part Time Staff (honorarium) | | 30,000 | | 30,000 |
| Total | | 6,81,924 | | 5,14,740 |


Schedule 8 Administrative & General Expenditure


| Particulars | | 31.03.2023 | | 31.03.2022 |
|------------------------------------------|-----------|--------------------|-----------|------------------|
| Electricity & Water | 25,83,449 | | - | |
| Audit Fees | 3,540 | | 5,900 | |
| Security | 14,21,739 | | 20,062 | |
| House Keeping | 12,72,036 | | 2,18,213 | |
| Property Tax | 2,87,355 | | 2,15,355 | |
| Repair & maintenace (Including Computer) | 8,01,249 | | 17,130 | |
| Printing & Stationary | 18,704 | | 780 | |
| Refund of excess fees to students | - | | 11,12,448 | |
| Misc. Contingency | 12,944 | | 8,145 | |
| Housekeeping Material | 1,32,039 | | | |
| Newspaper & Magazine | 13,855 | | | |
| First Aid Box | 3,362 | | - | |
| Recreational Activity | 1,08,712 | | 4,290 | |
| Meeting Charges | 36,318 | | 9,000 | |
| | 66,95,302 | 66,95,302 | 16,11,323 | 16,11,323 |
| Mess Charges | 52,39,056 | 52,39,056 | | - |
| Grand Total | | 1,19,34,358 | | 16,11,323 |

Schedule 9 Finance Cost

| Particulars | | 31.03.2023 | | 31.03.2022 |
|--------------------------|-----|------------|---|------------|
| Bank Charges | 518 | 518 | - | 838 |
| Grand Total (a+b) | | 518 | | 838 |


 Ankur Aggarwal
 (Section Officer/A.O. (offg.))


 Kishori R. Ravishanker
 (Warden)


 Poonam Verma
 (Prof. - Principal)

For Vikas Parveen & Associates
 Chartered Accountants
 FRN - 023045N


 CA Parveen Goyal
 (Partner)
 Membership No. 513215
 Date: - 17.07.2023
 Place: - New Delhi

