



A J P A G & ASSOCIATES

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

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

Opinion:

We have audited accompanying financial statements of "**Shaheed Sukhdev College of Business Studies**" which comprise the consolidated statement of affairs/ Balance sheet of Maintenance Grant Fund, Student Society Fund, Provident fund, Hostel Fund and APC Fund as at 31st March 2025; 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 of Qualified Opinion, the accompanying financial statement give a true and fair view of the financial position of the college as at March 31, 2025, and of its financial performance for the year then ended, in all material respects, in accordance with Societies registration Act, 1860 and applicable Accounting standards issued by the Institute of Chartered Accountants of India (ICAI).

BASIS OF QUALIFICATION:

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.

We conducted our audit in accordance with the standards of auditing (SAs) issued by IDAI. Our responsibilities under the 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 ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Add. : E-2/148, Near Titiksha Public School, Gate No. 2, Sector 11, Rohini,
Delhi - 110085

Ph No. :8168681821, 8816987925

Email: ajpag.ca@gmail.com

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 utilisation 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 going concern basis accounting unless management either intends to liquidate the college or to cease operation, 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 misstatement, 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 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 economic decisions of users on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgements and maintain professional scepticism 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 understanding 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 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 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 have during the audit.

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 A J P A G & Associates
Chartered Accountants
FRN – 040208N



CA ABHISHEK
(Partner)
Membership no. 551444
Date: 18.06.2025
Place: New Delhi
UDIN - 25551444BBIKHT9018

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 & Machinery" 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 posts created as per UGC/ DU norms. Further, as per the information received from the management, the college has 98 sanctioned posts of staff with a composition of 01 Principal, 44 Teaching staff & 53 Non-teaching staff as per DY norms and the staff employed in the college is in excess of the posts sanctioned by DHE. The college is paying salary to the staff (including MTS and contractual employees) appointed as per DU norms.
- 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 recognised on an accrual basis.
Consequential effect of this non-compliance could not be ascertained in absence of sufficient information by the management.

For A J P A G & Associates
Chartered Accountants
FRN – 040208N



CA ABHISHEK
(Partner)
Membership no. 551444
Date: 18.06.2025
Place: New Delhi
UDIN - 25551444BBIKHT9018

Add. : E-2/148, Near Titiksha Public School, Gate No. 2, Sector 11, Rohini, Delhi - 110085

Ph No. : 8168681821, 8816987925 Email: ajpag.ca@gmail.com



Shaheed Sukhdev College of Business Studies
Consolidated Balance Sheet for the year ended on March 31, 2025

| Sources of Funds | Schedule | As at 31.03.2025 | As at 31.03.2024 |
|---|----------|---------------------|---------------------|
| Unrestricted Funds | | | |
| Capital Fund | 1 | 24,90,51,867 | 24,28,72,796 |
| Designated Funds | 2 | 1,70,15,375 | 1,51,78,426 |
| Restricted Funds | 3 | 26,03,35,604 | 24,21,03,252 |
| Current Liabilities & Provisions | 4 | 8,60,49,590 | 7,73,00,419 |
| Total | | 61,24,52,437 | 57,74,54,893 |
| Application of Funds | | | |
| Fixed Assets | | | |
| Tangible Assets | 5 | 3,73,02,598 | 3,63,10,484 |
| Invesments | | | - |
| Long Term | 6 | 38,73,59,505 | 39,02,81,299 |
| Short Term | 7 | 42,15,323 | 54,78,238 |
| Current Assets | 8 | 18,35,75,012 | 14,53,84,872 |
| Total | | 61,24,52,437 | 57,74,54,893 |

Summary of Significant Accounting Policies & Notes to Accounts

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Ankur Aggarwal
(Section Officer)

Rishi Rajan Sahay
(Bursar)

Poonam Verma
(Prof. -Principal)

As per our separate report of even date attached
for A J P A G & Associates
Chartered Accountants
FRN - 040208N



CA ABHISHEK
(Partner)

Membership No. 551444

Date: - 18.06.2025

Place: - New Delhi

UDIN: 25551444BBIKHT9018



Shaheed Sukhdev College of Business Studies
Consolidated Income and Expenditure Account for the period / year ended March 31, 2025

| | Schedule | For the year ending 31.03.2025 | | | | For the year ending 31.03.2024 |
|---|----------|--------------------------------|---------------------|--------------------|---------------------|--------------------------------|
| | | Designated fund | Capital Fund | Restricted Fund | Total | Total |
| | | | | | | |
| Income | | | | | | |
| Academic Receipts | 9 | 98,07,381 | 6,06,50,303 | 22,24,980 | 7,26,82,664 | 7,22,90,541 |
| Grants & Donations | 10 | - | 18,28,89,735 | - | 18,28,89,735 | 18,35,13,000 |
| Income from Investments | 11 | - | 2,01,51,709 | 1,54,76,910 | 3,56,28,619 | 3,13,98,630 |
| Other Incomes | 12 | - | 47,01,070 | 3,86,853 | 50,87,923 | 71,03,174 |
| Total (A) | | 98,07,381 | 26,83,92,817 | 1,80,88,743 | 29,62,88,941 | 29,43,05,345 |
| Expenditure | | | | | | |
| Staff Payments & Benefits | 13 | - | 16,46,38,233 | - | 16,46,38,233 | 17,28,12,262 |
| Academic Expenses | 14 | 57,70,873 | 1,96,17,825 | - | 2,53,88,698 | 2,18,65,840 |
| Administrative & General Expenses | 15 | - | 3,48,90,718 | 22,95,266 | 3,71,85,984 | 3,56,38,689 |
| Repairs & Maintenance | 16 | - | 2,50,39,191 | - | 2,50,39,191 | 1,67,35,018 |
| Finance Costs | 17 | - | 19,752 | - | 19,752 | 6,109 |
| Total (B) | | 57,70,873 | 24,42,05,719 | 22,95,266 | 25,22,71,858 | 24,70,57,918 |
| Balance being excess if Expenditure over Income (A-B) | | 40,36,508 | 2,41,87,098 | 1,57,93,477 | 4,40,17,083 | 4,72,47,427 |
| Less: Trf to Respective Funds | | 40,36,508 | 1,24,09,450 | 1,57,93,477 | | 4,34,42,657 |
| Less: Transfer to Provident Fund | | - | 37,20,774 | - | 3,59,60,209 | 36,12,544 |
| Less: Grant Due to Dhe | | | | | | |
| F.Y. 2023-24 | | - | - | - | - | 1,92,226 |
| F.Y. 2024-25 | | - | 80,56,874 | - | 80,56,874 | - |
| Balance carried forward to Capital Fund | | - | - | - | 0 | -0 |

Ankur Aggarwal
(Section Officer)

Rishi Rajan Sahay
(Bursar)

Poonam Verma
(Prof. -Principal)

As per our separate report of even date attached
for A J P A G & Associates
Chartered Accountants
FRN - 040208N

CA ABHISHEK
(Partner)
Membership No. 551444
Date: - 18.06.2025
Place: - New Delhi
UDIN: 25551444BBIKHT9018



Shaheed Sukhdev College of Business Studies

Schedule 01 (Capital Fund)

| Particulars | | As at 31.03.2025 | As at 31.03.2024 |
|--|--------------|---------------------|---------------------|
| Opening Balance | 24,28,72,796 | | |
| Add: New Assets acquired during the year | 3,81,525 | | |
| Add: Surplus transferred from Income & Expenditure A/c | 57,97,545 | 24,90,51,867 | 24,28,72,796 |
| Total | | 24,90,51,867 | 24,28,72,796 |

Schedule 02 (Designated Funds)

| Particulars | | As at 31.03.2025 | As at 31.03.2024 |
|-------------------------|---|--------------------|--------------------|
| PGDCSL | - | 8,16,195 | 8,16,195 |
| Salary deduction | | (1,700) | (400) |
| Hostel Development Fund | | 58,15,000 | 40,25,000 |
| Add On Courses | | - | |
| Data Analytical Courses | | 45,27,049 | 43,50,843 |
| Business Intelligence | | 1,26,194 | 2,63,800 |
| Digital Marketing | | 22,02,095 | 24,09,836 |
| Fintech | | 1,77,709 | 1,77,709 |
| F-Mat | | 9,48,501 | 16,01,389 |
| CEH Course | | 2,98,941 | |
| C. Wealth Course | | 2,84,704 | |
| DU Examination Fund | | 2,86,634 | |
| NSE Fees | | 15,34,054 | 15,34,054 |
| Grand Total | | 1,70,15,375 | 1,51,78,426 |

Schedule 03 (Restricted Funds)

| Particulars | | As at 31.03.2025 | As at 31.03.2024 |
|--|--------------|---------------------|---------------------|
| Eco-Club | - | 20,855 | 20,855 |
| Entrance Examination Fund | | | |
| Opening Balance | 22,72,90,322 | | |
| Add: Excess of Income over Expenditure | 1,35,68,497 | | |
| | | 24,08,58,819 | 22,72,90,322 |
| Scholarship | | 23,18,936 | 12,53,071 |
| Enactus | | 23,36,227 | 23,36,227 |
| Sponsorship | | 70,94,880 | 57,21,870 |
| Skill Development Center | | 8,00,000 | 8,00,000 |
| Foreign Students Fees | | 69,05,887 | 46,80,907 |
| Total | | 26,03,35,604 | 24,21,03,252 |

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Schedule 04 (Current Liabilities & Provisions)

| Particulars | | As at 31.03.2025 | As at 31.03.2024 |
|--|-------------|------------------|------------------|
| Unspent Grant carried over from Capital Fund | 1,18,86,325 | | |
| Less: Library Books purchased | 3,81,525 | | |
| Unspent Grant - DHE as on 31.03.2024 | 80,56,874 | 1,95,61,674 | 1,18,86,325 |
| Security Depoist (including hostel) | | 30,22,857 | 34,33,857 |
| DU Grant | | 40,000 | 40,000 |
| Project Innovations | | 15,000 | 15,000 |
| Earnest Money Deposit | | - | 15,00,000 |
| Performance Security | 3,52,313 | 3,52,313 | 2,82,086 |
| PGDCSL Fees | | 19,01,090 | 30,69,059 |
| Exam. Fees (PGDSCL) | | - | - |
| Project (ICSSR) | | 13,966 | 22,876 |
| University Dues | | 26,27,950 | 24,54,250 |
| GST Payable | | 1,309 | 1,844 |
| SS Accoount | | - | 9,048 |
| TDS Payable | | - | 83,882 |
| Employees Subscription | | 5,84,93,936 | 5,44,91,986 |
| Interest Distribution Account | | 19,495 | 10,206 |
| Grand Total | | 8,60,49,590 | 7,73,00,419 |

Schedule 06 (Long Term Investments)

| Particulars | | As at 31.03.2025 | As at 31.03.2024 |
|---|--|------------------|------------------|
| Fixed Deposits against Scholarship Fund | | 21,61,843 | 12,61,843 |
| Other Fixed Deposits | | 38,51,97,662 | 38,90,19,456 |
| Total | | 38,73,59,505 | 39,02,81,299 |

Schedule 07 (Short Term Investments)

| Particulars | | As at 31.03.2025 | As at 31.03.2024 |
|----------------|--|------------------|------------------|
| Fixed Deposits | | 42,15,323 | 54,78,238 |
| Total | | 42,15,323 | 54,78,238 |

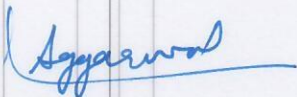
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Schedule 08 (Current Assets)

| Particulars | | As at 31.03.2025 | As at 31.03.2024 |
|------------------------------|--|------------------|------------------|
| IDBI Bank | | (11,45,574) | 62,31,459 |
| Bank Balances (SBI) | | 2,41,92,817 | 2,32,06,526 |
| SBI Imprest Card/ POS | | 10,000 | 11,575 |
| IDBI Imprest card | | 25,000 | 21,080 |
| Accrued Interest | | 14,00,27,089 | 10,87,06,492 |
| Sponsorship Receivable | | - | 49,000 |
| Advances | | 1,17,22,192 | 1,65,943 |
| Interest Receivable (TPDDL) | | 2,31,212 | 2,27,205 |
| ICCRS Conferece | | - | - |
| TDS (2019-20) | | 13,98,120 | 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 | 13,12,594 |
| TDS (2023-24) | | 14,64,686 | 14,64,686 |
| TDS (2024-25) | | 17,43,784 | - |
| TCS (2020-21) | | 2,591 | 2,591 |
| Security Deposit (IGL) | | 1,23,080 | 1,23,080 |
| Security Deposit (Water Jar) | | - | 300 |
| GST Cash Ledger | | 1,540 | 1,540 |
| GIS | | 1,800 | (1,400) |
| SS Account/MG Account | | - | - |
| Total | | 18,35,75,012 | 14,53,84,872 |

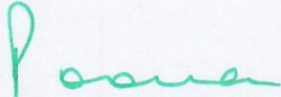
1,69,70,439



Ankur Aggarwal
(Section Officer)



Rishi Rajan Sahay
(Bursar)



Poonam Verma
(Prof. -Principal)

for A J P A G & Associates
Chartered Accountants
FRN - 040208N



CA ABHISHEK
(Partner)
Membership No. 551444
Date: - 18.06.2025
Place: - New Delhi

Shaheed Sukhdev College of Business Studies

Schedule 09 (Academic Receipts)

| Particulars | For the year ending 31.03.2025 | | For the year ending 31.03.2024 | |
|---|--------------------------------|--------------------|--------------------------------|--------------------|
| Capital Fund | | | | |
| Tuition Fees | 3,41,370 | | 2,37,960 | |
| I Card Fees | 4,600 | | 2,900 | |
| Library Fines | 2,42,533 | | 1,10,375 | |
| College facilities & Service charges | 2,66,28,199.00 | | 1,72,99,875.00 | |
| Hostel Fees | 2,12,97,633 | | 2,22,06,319 | |
| College Student welfare fund | 1,00,95,650 | | 95,69,350 | |
| College Student Activity & Function Fee | | | 85,60,985 | |
| Alumini Association | 7,06,218 | | - | |
| College Development Fees | 13,34,100 | | 13,54,000 | |
| | | 6,06,50,303 | | 5,93,41,764 |
| Designated Funds | | | | |
| Digital Analytical Course | 35,59,600 | | 30,90,600 | |
| Business Inteligence | 8,55,577 | | 3,73,177 | |
| Digital Marketing | 34,83,000 | | 44,60,000 | |
| Fintech | - | | 1,40,000 | |
| CEH Course | 3,04,500 | | | |
| C. Weath Course | 2,84,704 | | | |
| F-Mat | 13,20,000 | | 20,90,000 | |
| NCCMP | - | | 2,75,000 | |
| PGDCSL Fees | | 98,07,381 | - | 1,04,28,777 |
| Restricted Funds | | | | |
| Foreign Student Fees | 22,24,980 | 22,24,980 | 25,20,000 | 25,20,000 |
| | | | | |
| Total | | 7,26,82,664 | | 7,22,90,541 |

Schedule 10 (Grants)

| Particulars | For the year ending 31.03.2025 | | For the year ending 31.03.2024 | |
|-----------------------------|--------------------------------|---------------------|--------------------------------|---------------------|
| Salaries | 17,04,22,020 | | 16,97,22,000 | |
| Other Than Salaries | 1,24,67,715 | | 1,37,91,000 | |
| Spromotion of sports grants | - | 18,28,89,735 | - | 18,35,13,000 |
| Total | | 18,28,89,735 | | 18,35,13,000 |

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Schedule 11 (Income from Investments)

| Particulars | For the year ending 31.03.2025 | | For the year ending 31.03.2024 | |
|----------------------------|--------------------------------|--------------------|--------------------------------|--------------------|
| Capital Fund | | | | |
| Interest on Fixed Deposits | 2,01,51,709 | 2,01,51,709 | 3,12,77,149 | 3,12,77,149 |
| | | | | |
| Restricted Fund | | | | |
| Interest on Fixed Deposits | 1,54,76,910 | 1,54,76,910 | 1,21,481 | 1,21,481 |
| | | | | |
| Total | | 3,56,28,619 | | 3,13,98,630 |

Schedule 12 (Other Income)

| Particulars | For the year ending 31.03.2025 | | For the year ending 31.03.2024 | |
|---|--------------------------------|------------------|--------------------------------|------------------|
| Capital Fund | | | | |
| RTI | 20 | | | |
| Saving Bank Interest | 7,72,424 | | 15,11,976 | |
| Tender Money | - | | 40,000 | |
| Fine | - | | 6,290 | |
| Leave pay salary & Pension Contribution | - | | 6,73,321 | |
| Guest House | 20,700 | | 6,300 | |
| Leave pay contribution | 20,861 | | - | |
| Licence Fees | 7,55,696 | | 7,32,067.00 | |
| Income from TPDDL Security | 2,56,905 | | 2,52,450.00 | |
| Health Center Contribution | 2,53,850 | | | |
| Misc. Income | 83,484 | | 2,48,353.00 | |
| Lapse Security | - | | 5,02,500.00 | |
| Consultancy Share | - | | 87,500 | |
| Sale of e-waste | - | | 6,16,723 | |
| Income from short term courses | 25,37,130 | 47,01,070 | 18,69,750 | 65,47,230 |
| | | | | |
| Restricted Fund | | | | |
| Saving Bank Interest | 58,853 | | 30,944 | |
| Application Money | 3,03,000 | | 5,00,000 | |
| Scholarship | - | | 25,000 | |
| Sponsorship | 25,000 | 3,86,853 | | 5,55,944 |
| | | | | |
| Total | | 50,87,923 | | 71,03,174 |

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Schedule 13 (Staff Payments and Benefits)

| Particulars | For the year ending 31.03.2025 | | For the year ending 31.03.2024 | |
|-------------------------------------|--------------------------------|---------------------|--------------------------------|---------------------|
| Teaching Staff | 10,17,94,817 | | 8,89,24,413 | |
| Administrative Staff | 90,10,781 | | 91,25,539 | |
| Group C Staff | 1,00,97,767 | | 94,58,361 | |
| Library Staff | 45,98,586 | | 41,64,035 | |
| Laboraorty Staff | 91,00,760 | | 99,92,993 | |
| Leave Salary & Pension Contribution | 47,766 | | - | |
| 10 days earned leave encashment | 73,353 | | 1,65,528 | |
| Tuition Fee Reimbursement | 8,60,623 | | 7,56,000 | |
| Medical Re-imbusement | 35,35,638 | | 24,82,769 | |
| Pension | 1,74,39,939 | | 1,80,54,544 | |
| Enchashment of Earned Leave | 42,76,760 | | 71,64,946 | |
| LTC/HTC | 3,91,032 | | 4,13,835 | |
| Gratuity | 18,14,992 | | 1,04,65,183 | |
| OTA | 1,440 | | - | |
| Commutation of Pension | 7,74,824 | | 1,08,96,744 | |
| Salary to Staff Hostel | 8,19,155 | | 7,17,372 | |
| Part Time Staff (Honorarium) | - | | 30,000 | |
| | | 16,46,38,233 | - | 17,28,12,262 |
| Total | | 16,46,38,233 | | 17,28,12,262 |

Schedule 14 (Academic Expenditure)

| Particulars | For the year ending 31.03.2025 | | For the year ending 31.03.2024 | |
|----------------------------------|--------------------------------|--------------------|--------------------------------|--------------------|
| Capital Fund | | | | |
| Library Contingency | 31,374 | | 35,504 | |
| Library Book Binding | 1,36,688 | | - | |
| Newspaper & Journals | 3,05,037 | | 2,98,909 | |
| Maint. Of Computers | 5,37,845 | | 5,10,907 | |
| Student Welfare Fund | - | | 33,49,601 | |
| Student Activity Fund | 62,09,966 | | 1,80,300 | |
| Alumini Association | 6,36,915 | | - | |
| College Development Fund | 1,00,04,288 | | 88,50,822 | |
| Financial Assistance | 16,12,082 | | 26,82,615 | |
| Games & Sports | - | | - | |
| NSS Expenses | 19,232 | | 16,948 | |
| Seminar Fees | - | | 11,844 | |
| Career Development Cell | 1,24,398 | | 81,681 | |
| Social Function & Cul. Activites | - | 1,96,17,825 | 1,92,139 | 1,62,11,270 |
| Designated Funds | | | | |
| Digital Analytical Course | 23,72,410 | | 15,48,919 | |
| Business Inteligence | 7,25,692 | | 1,09,377 | |
| Digital Marketing | 19,56,652 | | 23,03,294 | |
| CEH Course | 5,559 | | - | |
| PGDCSL | - | | - | |
| Fintech | - | | 1,57,500 | |
| F-Mat | 7,10,560 | | 12,43,280 | |
| NCCMP | - | 57,70,873 | 2,92,200 | 56,54,570 |
| Total | | 2,53,88,698 | | 2,18,65,840 |

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Schedule 15 (Administrative & General Expenditure)

| Particulars | For the year ending 31.03.2025 | | For the year ending 31.03.2024 | |
|----------------------------|--------------------------------|--------------------|--------------------------------|--------------------|
| Capital Fund | | | | |
| House Keeping | 71,63,287 | | 62,20,716 | |
| Telephone | 1,80,250 | | 1,51,812 | |
| Postage | 11,824 | | 15,138 | |
| Printing & Stationary | 3,72,143 | | 2,90,764 | |
| Audit Fees | 14,160 | | 14,160 | |
| Generator Expenses | 9,200 | | 1,67,878 | |
| Contingency | 47,338 | | 63,094 | |
| Meeting Charges | 4,23,000 | | 2,16,000 | |
| G B Expenses | - | | 8,000 | |
| Litigation Charges | 74,010 | | 79,400 | |
| Property Tax | 32,45,313 | | 32,45,313 | |
| Reimbursement of Newspaper | 22,664 | | 23,509 | |
| Conveyance to Staff | 5,47,165 | | 4,32,958 | |
| Garden Expenditure | 1,82,310 | | 4,25,926 | |
| First Aid Box | 23,604 | | 11,178 | |
| Training | 6,000 | | 6,000 | |
| Reimbursement of Bag | 10,000 | | 4,000 | |
| Security Services | 80,40,822 | | 70,51,975 | |
| AMC of Acs | - | | 28,64,540 | |
| Professional Charges | 96,170 | | 50,150 | |
| Hostel Expenditure | | | | |
| Newspaper | 16,600 | | 19,026 | |
| Repair & Maint. | 20,98,996 | | 31,07,478 | |
| Water & Electiricty | 44,06,781 | | 39,01,556 | |
| House keeping material | - | | 2,04,475 | |
| Sports | 20,566 | | 32,767 | |
| Meeting charges | - | | 7,500 | |
| Recreational Activity | 1,15,765 | | 63,184 | |
| Mess Charges | 77,62,750 | 3,48,90,718 | 68,38,232 | 3,55,16,729 |
| Restricted Fund | | | | |
| Scholorships | 1,49,631 | | 68,420 | |
| Training | 4,50,000 | | 50,000 | |
| Audit Fees | 3,540 | | 3,540 | |
| Bank Charges | 4,095 | | - | |
| Library Journal (harward) | 16,88,000 | 22,95,266 | - | 1,21,960 |
| Total | | 3,71,85,984 | | 3,56,38,689 |

AE

Renuky

Pooja

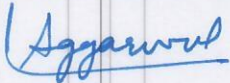


Schedule 16 (Repair & Maintenance)

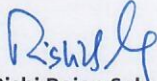
| Particulars | For the year ending 31.03.2025 | | For the year ending 31.03.2024 | |
|-----------------------------------|--------------------------------|-------------|--------------------------------|-------------|
| Repair & Replacement of Furniture | - | | 1,80,711 | |
| Maint. Of college Bldg | 5,93,662 | | 7,46,964 | |
| STP Plant repair | 27,10,000 | | - | |
| AMC of Lifts | 14,92,589 | | - | |
| Water & Electricity Charges | 2,02,35,139 | | 1,57,93,453 | |
| College Website | 7,801 | 2,50,39,191 | 13,890 | 1,67,35,018 |
| Total | | 2,50,39,191 | | 1,67,35,018 |

Schedule 17 (Finance Cost)

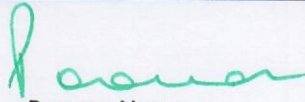
| Particulars | For the year ending 31.03.2025 | | For the year ending 31.03.2024 | |
|--------------|--------------------------------|--------|--------------------------------|-------|
| Bank charges | 19,752 | 19,752 | 6,109 | 6,109 |
| Total | | 19,752 | | 6,109 |



Ankur Aggarwal
(Section Officer)



Rishi Rajan Sahay
(Bursar)



Poonam Verma
(Prof. -Principal)

for A J P A G & Associates
Chartered Accountants
FRN - 040208N



CA ABHISHEK
(Partner)
Membership No. 551444
Date: - 18.06.2025
Place: - New Delhi

Shaheed Sukhdev College of Business Studies

Schedule 05 (Fixed Assets)

| Particulars | Previous year 31.03.2025 | Addition during year | Total | | Net Balance 31.03.2025 |
|-----------------------------------|-----------------------------|-------------------------|-------------|---|---------------------------|
| Library Books | 1,02,84,338 | 3,81,525 | 1,06,65,863 | - | 1,06,65,863 |
| 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 | 22,71,848 | 54,210 | 23,26,058 | - | 23,26,058 |
| Convactor Heater | - | 2,940 | 2,940 | - | 2,940 |
| Routers (hostel) | - | 1,54,470 | 1,54,470 | - | 1,54,470 |
| 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 including lapt | 82,72,018 | - | 82,72,018 | - | 82,72,018 |
| 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 |
| Boards | 1,11,100 | 1,31,780 | 2,42,880 | | 2,42,880 |
| Bath Fittings | 29,997 | - | 29,997 | - | 29,997 |
| Bedsheets & Blankets | 50,862 | - | 50,862 | - | 50,862 |
| Computer & Printers (inc. laptop) | 61,48,947 | 1,38,625 | 62,87,572 | - | 62,87,572 |
| 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 | 67,482 | - | 67,482 | - | 67,482 |
| Sports Material | 56,315 | 63,960 | 1,20,275 | - | 1,20,275 |
| 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 | 24,597 | - | 24,597 | - | 24,597 |
| 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 |

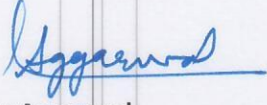
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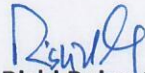
Power



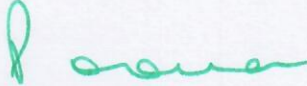
| | | | | | |
|--------------------|--------------------|-----------------|--------------------|----------|--------------------|
| Lamp Stand | 4,660 | - | 4,660 | - | 4,660 |
| Ceiling fans | 13,794 | - | 13,794 | - | 13,794 |
| Matresses | 1,76,680 | - | 1,76,680 | - | 1,76,680 |
| Induction | 6,990 | - | 6,990 | - | 6,990 |
| Water Heaters | 83,219 | 17,640 | 1,00,859 | - | 1,00,859 |
| MIC (Wireless) | - | 46,964 | 46,964 | - | 46,964 |
| Wifi Cards | 2,01,679 | - | 2,01,679 | - | 2,01,679 |
| Grand Total | 3,63,10,484 | 9,92,114 | 3,73,02,598 | - | 3,73,02,598 |



Ankur Aggarwal
(Section Officer)



Rishi Rajan Sahay
(Bursar)



Poonam Verma
(Prof. -Principal)

for A J P A G & Associates
Chartered Accountants
FRN - 040208N



CA ABHISHEK
(Partner)
Membership No. 551444
Date: - 18.06.2025
Place: - New Delhi

SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES

Delhi University

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

OVERVIEW OF THE COLLEGE

Shaheed Sukhdev College of Business Studies is an educational institute 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-Graduation level. 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 receivables from Delhi University and unless otherwise stated.

2. REVENUE RECOGNITION

- 2.1 Grants received from Delhi Government under 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 recognised & regular courses undertaken by the college are recognised as income on cash basis.
- 2.3 Interest on investment (including TDS deducted thereon) is recognised as income on accrual basis.
- 2.4 Balances of FD and interest thereon as recorded in the Book of accounts are subject to reconciliation with the balance confirmation and interest certificate received from respective banks.
- 2.5 Interest on earmarked funds is capitalised to the respective fund accounts.

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 the General Fund to the extent of actual utilized and the balances of unutilized grants are carried as liability.
- 3.3 All grants/donations/voluntary contributions received for specific purposes to be utilized as per the specific direction of donors/agencies are accounted for 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 acquisitions, installation and commissioning.
- 4.2 No depreciation is being charged on the fixed assets.
- 4.3 The college has maintained a fixed assets register of 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 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 a cash basis of accounting and no provision has been made for the retirement benefits.

6. INVESTMENTS

- 6.1 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.
- 6.2 Short term investments are carried at their cost or market value (if quoted) whichever is lower.

7. INVESTMENT 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.

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 | 4,96,13,000/- |

2. EXPENDITURE IN FOREIGN CURRENCY:

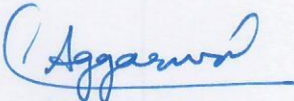
- a. Travel NIL
b. Others (Harvard Journal) (educational) \$ 20,000/-

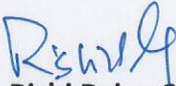
For A J P A G & Associates
Chartered Accountants
FRN – 040208N

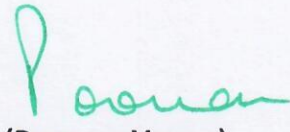
CA ABHISHEK
(Partner)
Membership no. 551444
Date: 18.06.2025
Place: New Delhi



For & behalf of the Management


Ankur Aggarwal
(Section Officer)


Rishi Rajan Sahay
(Bursar)


(Poonam Verma)
(Prof. – Principal)



Shaheed Sukhdev College of Business Studies
Maintenance Grant Account
Audited Balance Sheet for the year ended on March 31, 2025

| Sources of Funds | Schedule | As at 31.03.2025 | As at 31.03.2024 |
|---|----------|-----------------------|-----------------------|
| Unrestricted Funds | | | |
| Capital Fund | 1 | 1,92,27,169.90 | 1,88,45,644.90 |
| Designated Funds | 2 | -1,700.14 | -400.14 |
| Restricted Funds | 3 | 20,855.00 | 20,855.00 |
| Current Liabilities & Provisions | 4 | 1,99,13,986.62 | 1,36,79,946.52 |
| | | | |
| Total | | 3,91,60,311.38 | 3,25,46,046.90 |
| Application of Funds | | | |
| Fixed Assets | | | |
| Tangible Assets | 5 | 2,02,15,916.90 | 1,98,34,391.90 |
| Invesments | | | |
| Long Term | | - | - |
| Short Term | 6 | 19,73,955.00 | 28,60,101.00 |
| Current Assets | 7 | 1,69,70,439.48 | 98,51,554.00 |
| | | | |
| Total | | 3,91,60,311.38 | 3,25,46,046.90 |

Ankur Aggarwal
(Section Officer)

Rishi Rajan Sahay
(Bursar)

Poonam Verma
(Prof. - Principal)

As per our separate report of even date attached
for A J P A G & Associates
Chartered Accountants
FRN - 040208N



CA ABHISHEK
(Partner)

Membership No. 551444

Date: - 18.06.2025

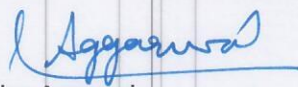
Place: - New Delhi

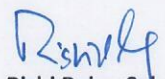
UDIN: 25551444BBIKHT9018

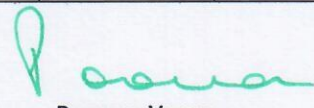


Shaheed Sukhdev College of Business Studies
Maintenance Grant Account
Audited Income and Expenditure Account for the year ended March 31, 2025

| | Schedule | For the year ending 31.03.2025 | | | | For the year ending 31.03.2024 |
|---|----------|--------------------------------|------------------------|-----------------|------------------------|--------------------------------|
| | | Designated fund | Capital Fund | Restricted fund | Total | Total |
| | | | | | | |
| Income | | | | | | |
| Academic Receipts | 8 | - | 2,72,16,702.00 | - | 2,72,16,702.00 | 1,76,51,110.00 |
| Grants & Donations | 9 | - | 18,28,89,735.00 | - | 18,28,89,735.00 | 18,35,13,000.00 |
| Income from Investments | 10 | - | 9,31,998.00 | - | 9,31,998.00 | 17,729.00 |
| Other Incomes | 11 | - | 16,25,401.98 | - | 16,25,401.98 | 28,84,274.67 |
| Total (A) | | - | 21,26,63,836.98 | - | 21,26,63,836.98 | 20,40,66,113.67 |
| Expenditure | | | | | | |
| Staff Payments & Benefits | 12 | - | 16,38,19,078.00 | - | 16,38,19,078.00 | 17,20,64,890.00 |
| Academic Expenses | 13 | - | 10,10,944.00 | - | 10,10,944.00 | 8,45,320.00 |
| Administrative & General Expenses | 14 | - | 1,52,08,715.50 | - | 1,52,08,715.50 | 1,42,26,475.00 |
| Repairs & Maintenance | 15 | - | 2,45,66,820.00 | - | 2,45,66,820.00 | 1,67,35,018.23 |
| Finance Costs | 16 | - | 1,405.38 | - | 1,405.38 | 2,184.13 |
| Other Expenses | | - | - | - | - | - |
| Total (B) | | - | 20,46,06,962.88 | - | 20,46,06,962.88 | 20,38,73,887.45 |
| Balance being excess of Expenditure over Income (A-B) | | - | 80,56,874.10 | - | 80,56,874.10 | 1,92,226.21 |
| Less: Transferred to Designated Funds | | - | - | - | - | - |
| Less: Grant Due to UGC | | | | | | |
| F.Y. 2023-24 | | - | - | - | - | - |
| F.Y. 2024-25 | | - | 80,56,874.10 | - | 80,56,874.10 | 1,92,226.21 |
| 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 A J P A G & Associates
Chartered Accountants
FRN - 040208N


CA ABHISHEK
(Partner)
Membership No. 551444
Date: - 18.06.2025
Place: - New Delhi
UDIN: 25551444BBIKHT9018

Shaheed Sukhdev College of Business Studies
Maintenance Grant Account

Schedule 01 (Capital Fund)

| Particulars | | As at 31.03.2025 | As at 31.03.2024 |
|--|----------------|-----------------------|--------------------|
| Opening Balance | 1,88,45,644.90 | | |
| Add: New Assets acquired during the year | 3,81,525.00 | 1,92,27,169.90 | 1,88,45,645 |
| Total | | 1,92,27,169.90 | 1,88,45,645 |

Schedule 02 (Designated/Earmarked Fund)

| Particulars | | As at 31.03.2025 | As at 31.03.2024 |
|--------------------|--|------------------|------------------|
| Salary Deduction | | (1,700) | (400) |
| Grand Total | | (1,700) | (400) |

Schedule 03 (Restricted Fund)

| Particulars | | As at 31.03.2025 | As at 31.03.2024 |
|-------------------------------|--------|------------------|------------------|
| Eco-Club | | | |
| Last Year | 20,855 | | |
| Add; Recd. during th year | - | | |
| Less: Expenditure during year | - | 20,855 | 20,855 |
| Total | | 20,855 | 20,855 |

Schedule 04 (Current Liabilities)

| Particulars | | As at 31.03.2025 | As at 31.03.2024 |
|---|----------------|--------------------|--------------------|
| Unspent Grant carried over | 1,18,86,324.52 | | |
| Less: Library books purchased | 3,81,525.00 | | |
| Add: Unspent grant for the current financial year | | | |
| Transfer from Income and Exp A/c | 80,56,874.10 | | |
| Unspent Grant - DHE as on 31.03.2023 | | 1,95,61,674 | 1,18,86,325 |
| Security Deposit | | - | 11,000 |
| Earnest Money Deposit | | - | 15,00,000 |
| Performance Security | | 3,52,313 | 2,82,086 |
| GST Payable | | - | 536 |
| Total | | 1,99,13,987 | 1,36,79,947 |

Schedule 06 (Investment)

| Particulars | | As at 31.03.2025 | As at 31.03.2024 |
|-----------------------|--|------------------|------------------|
| Auto Sweep Investment | | 8,77,669 | 25,71,308 |
| Fixed Deposit | | 10,96,286 | 2,88,793 |
| Total | | 19,73,955 | 28,60,101 |

Schedule 07 (Current Assets)

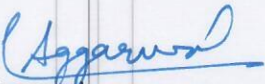
| Particulars | | As at 31.03.2025 | As at 31.03.2024 |
|------------------------------|--|--------------------|------------------|
| Bank Balances (SBI) | | 1,62,25,331 | 93,71,671 |
| SBI Imprest Card | | 10,000 | 10,000 |
| Accrued Interest | | 68,968 | 8,432 |
| Advances | | 94,100 | 13,280 |
| Interest Receivable (TPDDL) | | 2,31,212 | 2,27,205 |
| TDS (2020-21) | | 46,823 | 46,823 |
| TDS (2021-22) | | 70,259 | 70,259 |
| TDS (2022-23) | | 59,147 | 59,147 |
| TDS (2023-24) | | 43,015 | 43,015 |
| TDS (2024-25) | | 1,16,963 | - |
| TCS (2020-21) | | 2,591 | 2,591 |
| Security Deposit (Water Jar) | | - | 300 |
| GST Cash Ledger | | 231 | 231 |
| GIS | | 1,800 | -1,400 |
| Total | | 1,69,70,439 | 98,51,554 |

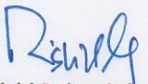
Dr Renu Poon

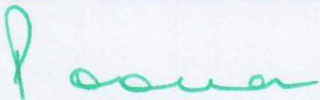


Schedule 05 (Fixed Assets)

| Particulars | Previous year 31.03.2024 | Addition during year | Total | | Net Balance 31.03.2025 |
|--------------------------------|-----------------------------|-------------------------|-------------|---|---------------------------|
| Library Books | 1,02,84,338.26 | 3,81,525 | 1,06,65,863 | - | 1,06,65,863 |
| 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 | 1,98,34,392 | 3,81,525 | 2,02,15,917 | - | 2,02,15,917 |


Ankur Aggarwal
(Section Officer)


Rishi Rajan Sahay
(Bursar)


Poonam Verma
(Prof. - Principal)

for A J P A G & Associates
Chartered Accountants
FRN - 040208N



CA ABHISHEK
(Partner)
Membership No. 551444
Date: - 18.06.2025
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 31.03.2025 | | For the year ending 31.03.2024 | |
|--------------------------------------|--------------------------------|----------------|--------------------------------|----------------|
| College Funds | | | | |
| Tuition Fees | 3,41,370.00 | | 2,37,960.00 | |
| Admission Fees | - | | - | |
| I Card Fees | 4,600.00 | | 2,900.00 | |
| Library Fines | 2,42,533.00 | | 1,10,375.00 | |
| College facilities & Service charges | 2,66,28,199.00 | 2,72,16,702.00 | 1,72,99,875.00 | 1,76,51,111.00 |
| Grand Total (a+b) | | 2,72,16,702.00 | | 1,76,51,111.00 |

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

| Particulars | For the year ending 31.03.2025 | | For the year ending 31.03.2024 | |
|-------------|--------------------------------|---|--------------------------------|---|
| | - | - | - | - |

Schedule 9 Grants

| Particulars | For the year ending 31.03.2025 | | For the year ending 31.03.2024 | |
|--------------------------------|--------------------------------|-----------------|--------------------------------|-----------------|
| Salaries | 17,04,22,020.00 | | 16,97,22,000.00 | |
| Other Than Salaries | 1,24,67,715.00 | | 1,37,91,000.00 | |
| Promotion of sports facilities | - | 18,28,89,735.00 | - | 18,35,13,001.00 |
| Total | | 18,28,89,735.00 | | 18,35,13,001.00 |

Schedule 10 Income from Investments

| Particulars | For the year ending 31.03.2025 | | For the year ending 31.03.2024 | |
|-------------------|--------------------------------|-------------|--------------------------------|-----------|
| Interest on FD | 9,31,998.00 | 9,31,998.00 | 17,729.00 | 17,721.00 |
| Grand Total (A+B) | | 9,31,998.00 | | 17,721.00 |

Schedule 11 Other Income

| Particulars | For the year ending 31.03.2025 | | For the year ending 31.03.2024 | |
|---|--------------------------------|--------------|--------------------------------|--------------|
| RTI | 20.00 | | - | |
| Saving Bank Interest | 3,02,370.00 | | 5,29,626.00 | |
| Tender Money | - | | 40,000.00 | |
| Fine | - | | 6,289.67 | |
| Accomodation Charges | 20,700.00 | | 6,300.00 | |
| Leave pay salary & Pension Contribution | 20,861.00 | | 6,73,321.00 | |
| Loss of Books | - | | | |
| Licence Fees | 7,55,696.00 | | 7,32,067.00 | |
| Income from TPDDL Security | 2,56,904.98 | | 2,52,450.00 | |
| Health centre contribution | 2,53,850.00 | | | |
| Misc. Income | 15,000.00 | | 1,41,721.00 | |
| Lapse Security | - | 16,25,401.98 | 5,02,500.00 | 28,84,271.67 |
| Total A | | 16,25,401.98 | | 28,84,271.67 |

Ar

Rishu

Pawan



Schedule 12 Staff Payments and Benefits

| Particulars | For the year ending 31.03.2025 | | For the year ending 31.03.2024 | |
|-------------------------------------|--------------------------------|------------------------|--------------------------------|------------------------|
| Teaching Staff | 10,17,94,817.00 | | 8,89,24,413.00 | |
| Administrative Staff | 90,10,781.00 | | 91,25,539.00 | |
| Group C Staff | 1,00,97,767.00 | | 94,58,361.00 | |
| Library Staff | 45,98,586.00 | | 41,64,035.00 | |
| Laboratory Staff | 91,00,760.00 | | 99,92,993.00 | |
| Leave Salary & Pension Contribution | 47,766.00 | | - | |
| 10 days earned leave encashment | 73,353.00 | | 1,65,528.00 | |
| Tuition Fee Reimbursement | 8,60,623.00 | | 7,56,000.00 | |
| Medical Re-imbursement | 35,35,638.00 | | 24,82,769.00 | |
| Pension | 1,74,39,939.00 | | 1,80,54,544.00 | |
| Encashment of Earned Leave | 42,76,760.00 | | 71,64,946.00 | |
| LTC/HTC | 3,91,032.00 | | 4,13,835.00 | |
| Gratuity | 18,14,992.00 | | 1,04,65,183.00 | |
| OTA | 1,440.00 | | - | |
| Commutation of Pension | 7,74,824.00 | 16,38,19,078.00 | 1,08,96,744.00 | 17,20,64,890.00 |
| Total | | 16,38,19,078.00 | | 17,20,64,890.00 |

Schedule 13 Academic Expenditure

| Particulars | For the year ending 31.03.2025 | | For the year ending 31.03.2024 | |
|----------------------------|--------------------------------|---------------------|--------------------------------|--------------------|
| Library Contingency | 31,374.00 | | 35,504.00 | |
| Lib. Book Binding | 1,36,688.00 | | - | |
| Newspaper & Journals | 3,05,037.00 | 4,73,099.00 | 2,98,909.00 | 3,34,413.00 |
| Subtotal (a) | | 4,73,099.00 | | 3,34,413.00 |
| Computer Laboratory | | | | |
| Maint. Of Computers | 5,37,845.00 | | 5,10,907.00 | |
| Subtotal (b) | | 5,37,845.00 | | 5,10,907.00 |
| Grand Total (a+b) | | 10,10,944.00 | | 8,45,320.00 |

Schedule 14 Administrative & General Expenditure

| Particulars | For the year ending 31.03.2025 | | For the year ending 31.03.2024 | |
|------------------------------|--------------------------------|-----------------------|--------------------------------|-----------------------|
| House Keeping | 50,67,121.00 | | 41,27,681.00 | |
| Telephone | 89,539.00 | | 87,604.00 | |
| Postage | 11,824.00 | | 15,138.00 | |
| Printing & Stationary | 3,05,304.00 | | 2,81,943.00 | |
| Audit Fees | 3,540.00 | | 3,540.00 | |
| Guest house expenses | 9,200.00 | | | |
| Generator Expenses | - | | 1,67,878.00 | |
| Contingency | 36,995.00 | | 60,994.00 | |
| Meeting Charges (Honorarium) | 4,23,000.00 | | 2,16,000.00 | |
| G B Expenses | - | | 8,000.00 | |
| Litigation Charges | 74,010.00 | | 79,400.00 | |
| Property Tax | 26,70,603.00 | | 32,45,313.00 | |
| Reimbursement of Newspaper | 22,664.00 | | 23,509.00 | |
| Conveyance to Staff | 5,47,165.00 | | 4,32,958.00 | |
| Garden Expenditure | 1,82,310.00 | | 4,25,926.00 | |
| First Aid Box | 5,998.50 | | 5,154.00 | |
| Training Fees | 6,000.00 | | 6,000.00 | |
| Reimbursement of Bag | 10,000.00 | | 4,000.00 | |
| Security Services | 57,43,442.00 | 1,52,08,715.50 | 50,35,437.00 | 1,42,26,475.00 |
| Grand Total (a+b) | | 1,52,08,715.50 | | 1,42,26,475.00 |

As

Review

P. S. S. S.

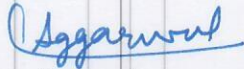


Schedule 15 Repair & Maintenance

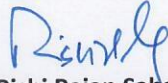
| Particulars | For the year ending 31.03.2025 | | For the year ending 31.03.2024 | |
|-----------------------------------|--------------------------------|----------------|--------------------------------|----------------|
| Repair & Replacement of Furniture | - | 2,45,66,820.00 | 1,80,711.00 | 1,67,35,013.28 |
| Maint. Of College Bldg. | 5,93,662.00 | | 7,46,964.00 | |
| STP maintenance | 27,10,000.00 | | - | |
| AMC of Lifts | 10,20,218.00 | | - | |
| Water & Electricity Charges | 2,02,35,139.00 | | 1,57,93,453.28 | |
| College Website | 7,801.00 | | 13,890.00 | |
| Total | 2,45,66,820.00 | | 1,67,35,013.28 | |

Schedule 16 Finance Cost

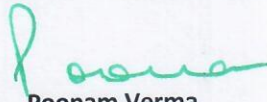
| Particulars | For the year ending 31.03.2025 | | For the year ending 31.03.2024 | |
|--------------|--------------------------------|----------|--------------------------------|----------|
| Bank charges | 1,405.38 | 1,405.38 | 2,184.18 | 2,184.18 |
| Total | | | | |



Ankur Aggarwal
(Section Officer)



Rishi Rajan Sahay
(Bursar)



Poonam Verma
(Prof. - Principal)

for A J P A G & Associates
Chartered Accountants
FRN - 040208N



CA ABHISHEK
(Partner)

Membership No. 551444

Date: - 18.06.2025

Place: - New Delhi



Shaheed Sukhdev College of Business Studies

STATEMENT OF ADVANCE AS ON 31/03/2025

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

| S.NO. | CH. NO. | DATE | AMOUNT | IN FAVOUR OF | PURPOSE | ADJUSTED |
|-------|---------|-----------|--------|--------------|---------|----------|
| 1 | Online | 19-Jun-24 | 94100 | PWD, Civil | STP | |
| | | | | | | |
| | | | | | | |
| | | | 94,100 | | | |

Ankur Aggarwal
(Section Officer)

Rishi Rajan Sahay
(Bursar)

Poonam Verma
(Prof. - Principal)

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.**

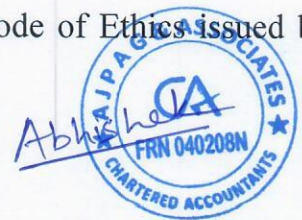
1. This report is issued in accordance with the terms of our audit appointment letter no. SSCBS/Accounts/2024-25/1571 dated 06.03.2025 for three financial years.
2. The accompanying Utilization Certificate contains the details of utilization of grant in aid – salary. The Funds were granted by the DHE 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.
6. We have complied with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.



**Add. : E-2/148, Near Titiksha Public School, Gate No. 2, Sector-11, Rohini,
Delhi - 110085**

Page 1 of 5

Ph No. :8168681821, 8816987925

Email: ajpag.ca@gmail.com

7. 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

8. Based on the information and explanations given to us, we have satisfied ourselves 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. The college is paying salary to the Staff (including MTS and contractual employees) appointed as per DU Norms.

b) The college has utilized the "Grant in aid – Salary" for the payment of Pension & retirement benefits to the tune of Rs. 2,43,06,515/-. 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

9. 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 A J P A G & Associates

Chartered Accountants

FRN 040208N

CA ABHISHEK

(Partner)

Membership Number: 551444

Date: 18th June 2025

Place: Delhi

UDIN: 25551444BBIKHS4168





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)
Audited Utilisation Certificate for the year 2024-2025
Grant in Aid (Salaries)

| S.NO. | Letter No. | Amount |
|-------|---|-----------------------|
| 1 | F.No. DHE-03(1)100%/GIA/SSCBS/ 2024-25/582-91 dated 15.5.2024 | 4,37,50,000/- |
| 2 | F.No. DHE-03(1)100%/GIA/SSCBS/ 2024-25/1663-72 dated 02.08.2024 | 3,91,72,020/- |
| 3 | F.No. DHE-03(1)100%/GIA/SSCBS/ 2024-25/3830-39 dated 29.10.2024 | 4,37,50,000/- |
| 4 | F.No. DHE-03(1)100%/GIA/SSCBS/ 2024-25/ 4128-37 dated 22.01.2025 | 4,37,50,000/- |
| | Total(a) | 16,97,22,000/- |

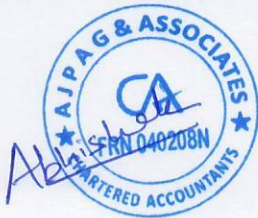
Certified that out of Rs. 17,04,22,020/- (a) of grant-in-aid sanctioned during the year 2024-2025 in favour of Shaheed Sukhdev College of Business Studies vide Department letter number(s) given in the margin and Rs. 45,77,980.39 (b) on account of unspent balance of the previous year and a sum of Rs. 13,71,777/-(c) collected as

fees/ receipts totalling to Rs. 17,63,71,777.39 (sum of (a+b+c)), a sum of Rs. 16,38,19,078/- has been utilised for the purpose of Salary & Pension for which it was sanctioned, and the balance of Rs. 1,25,52,699.39 remained unutilized at the end of the year will be adjusted towards the grant-in-aid payable during the next year 2025-2026.

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.

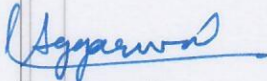
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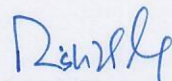
Ranely



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


Ankur Aggarwal
(Section Officer)


Rishi Rajan Sahay
(Bursar)

Dr. Poonam Verma
(Prof.- Principal)

For A J P A G & Associates

Chartered Accountants

FRN 040208N



CA ABHISHEK

(Partner)

Membership Number: 551444

Date: 18th June 2025

Place: Delhi

UDIN: 25551444BBIKHS4168

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 no. SSCBS/Accounts/2024-25/1571 dated 06.03.2025 for three financial years.
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.
6. We have complied with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.



**Add. : E-2/148, Near Titiksha Public School, Gate No. 2, Sector-11, Rohini,
Delhi - 110085**

Page 1 of 1

Ph No. :8168681821, 8816987925

Email: ajpag.ca@gmail.com

7. 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

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

Restriction on Use

9. 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 A J P A G & Associates

Chartered Accountants

FRN 040208N



CA ABHISHEK

(Partner)

Membership Number: 551444

Date: 18th June 2025

Place: Delhi

UDIN: 25551444BBIKHR2792



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)
Audited Utilisation Certificate for the year 2024-2025
Grant in Aid (Other than salaries)

| S.NO. | Letter No. | Amount |
|-------|--|----------------------|
| 1 | F.No. DHE-03(1)100%/GIA/SSCBS/ 2024-25/582-91 dated 16.05.2024 | 62,50,000/- |
| 2 | F.No. DHE-03(1)100%/GIA/SSCBS/ 2024-25/3830-39 dated 29.10.2024 | 62,17,715/- |
| | | |
| | | |
| | Total(a) | 1,24,67,715/- |

Certified that out of Rs. 1,24,67,715/- (a) of grant-in-aid sanctioned during the year 2024-2025 in favour of Shaheed Sukhdev College of Business Studies vide Department letter number(s) given in the margin and Rs. 62,82,284.99 (b) on account of unspent balance of the

previous year and a sum of Rs. 2,84,02,324.98 (c) collected as fees/ receipts totalling to Rs. 4,71,52,324.97 (sum of (a+b+c)), a sum of Rs. 4,11,69,709.88 has been utilised for the purpose of other than Salary purpose for which it was sanctioned, and the balance of Rs. 59,82,915.09 remained unutilized at the end of the year will be adjusted towards the grant-in-aid payable during the next year 2025-2026.

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.

Aa

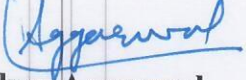
Ranjit

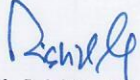
Pooja




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


Ankur Aggarwal
(Section Officer)


Rishi Rajan Sahay
(Bursar)


Dr. Poonam Verma
(Prof.- Principal)

For A J P A G & Associates
Chartered Accountants
FRN 040208N



CA ABHISHEK
(Partner)

Membership Number: 551444

Date: 18th June 2025

Place: Delhi

UDIN: 25551444BBIKHR2792

SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES

University of Delhi

SALARY STATEMENT FOR THE FINANCIAL YEAR 2024-25

Teaching Staff

| S.No. | Name | Designation | Basic Pay | HRA | DA | TA | DA on TA | NPS | Others | Gross Total | Tuition Fee | EL Encashment | Total |
|-------|----------------------|------------------------|-----------|---------|-----------|---------|----------|---------|--------|-------------|-------------|---------------|-----------|
| 1 | Poonam Verma | Principal | 2,585,670 | 788,477 | 1,361,255 | 0 | 0 | 0 | 81,000 | 4,816,402 | 0 | 111,282 | 4,927,684 |
| 2 | Tarannum Ahmad | Associate Professor | 2,605,200 | 794,586 | 1,372,072 | 86,400 | 44,640 | 0 | 0 | 4,902,898 | 0 | 0 | 4,902,898 |
| 3 | Shalini Prakash | Associate Professor | 2,432,400 | 741,642 | 1,281,224 | 86,400 | 44,640 | 0 | 0 | 4,586,306 | 0 | 0 | 4,586,306 |
| 4 | Anuja Mathur | Associate Professor | 2,605,200 | 794,586 | 1,372,072 | 86,400 | 44,640 | 0 | 0 | 4,902,898 | 0 | 0 | 4,902,898 |
| 5 | Kavita Rastogi | Associate Professor | 2,505,200 | 763,842 | 1,319,568 | 86,400 | 44,640 | 0 | 0 | 4,719,650 | 0 | 0 | 4,719,650 |
| 6 | Anamika Gupta | Associate Professor | 2,110,729 | 642,261 | 1,109,997 | 86,400 | 44,640 | 0 | 0 | 3,994,027 | 57,375 | 0 | 4,051,402 |
| 7 | Neeraj Kumar | Assistant Professor | 1,149,400 | 350,538 | 605,010 | 172,800 | 89,280 | 246,733 | 0 | 2,613,761 | 57,375 | 0 | 2,671,136 |
| 8 | Kishori Ravi Shankar | Assistant Professor | 1,115,600 | 340,230 | 587,568 | 86,400 | 44,640 | 239,480 | 0 | 2,413,918 | 0 | 0 | 2,413,918 |
| 9 | Rishi Rajan Sahay | Assistant Professor | 1,681,200 | 512,724 | 885,460 | 86,400 | 44,640 | 360,892 | 0 | 3,571,316 | 57,375 | 0 | 3,628,691 |
| 10 | Amrina Kausar | Assistant Professor | 2,696,430 | 784,767 | 1,295,166 | 86,400 | 44,640 | 559,858 | 0 | 5,467,261 | 57,375 | 0 | 5,524,636 |
| 11 | Ramesh Kumar | Assistant Professor | 1,117,184 | 340,004 | 587,257 | 86,400 | 44,640 | 239,601 | 0 | 2,415,086 | 28,688 | 0 | 2,443,774 |
| 12 | Mona Verma | Assistant Professor | 2,699,472 | 785,498 | 1,295,683 | 86,400 | 44,640 | 560,347 | 0 | 5,472,040 | 28,688 | 0 | 5,500,728 |
| 13 | Madhu Totla | Assistant Professor | 1,168,494 | 355,015 | 612,440 | 86,400 | 44,640 | 250,332 | 0 | 2,517,321 | 57,375 | 0 | 2,574,696 |
| 14 | Nidhi Kesari | Assistant Professor | 1,656,400 | 505,038 | 872,480 | 86,400 | 44,640 | 355,556 | 0 | 3,520,514 | 0 | 0 | 3,520,514 |
| 15 | Paridhi | Assistant Professor | 1,006,400 | 306,852 | 530,104 | 36,001 | 18,864 | 216,031 | 0 | 2,114,252 | 28,688 | 0 | 2,142,940 |
| 16 | Sushmita | Assistant Professor | 1,017,600 | 310,368 | 535,936 | 14,400 | 7,920 | 218,445 | 0 | 2,104,669 | 0 | 0 | 2,104,669 |
| 17 | Tushar Marwaha | Assistant Professor | 935,800 | 285,396 | 492,870 | 86,400 | 44,640 | 200,884 | 0 | 2,045,990 | 28,688 | 0 | 2,074,678 |
| 18 | Narander Kumar Nigam | Assistant Professor | 978,000 | 298,194 | 515,144 | 86,400 | 44,640 | 209,937 | 0 | 2,132,315 | 0 | 0 | 2,132,315 |
| 19 | Raj Kumar | Assistant Professor | 980,745 | 298,880 | 516,691 | 50,400 | 26,064 | 210,511 | 0 | 2,083,291 | 0 | 0 | 2,083,291 |
| 20 | Abhimanyu Verma | Assistant Professor | 1,134,866 | 337,252 | 555,231 | 36,000 | 18,576 | 237,463 | 0 | 2,319,388 | 0 | 0 | 2,319,388 |
| 21 | Saumya Jain | Assistant Professor | 1,037,600 | 316,368 | 546,536 | 86,400 | 44,640 | 222,731 | 0 | 2,254,275 | 0 | 0 | 2,254,275 |
| 22 | Amit Kumar | Assistant Professor | 987,600 | 0 | 520,136 | 0 | 0 | 212,007 | 0 | 1,719,743 | 0 | 0 | 1,719,743 |
| 23 | Shikha Gupta | Assistant Professor | 2,321,758 | 671,866 | 1,160,425 | 86,400 | 44,640 | 484,780 | 0 | 4,769,869 | 0 | 0 | 4,769,869 |
| 24 | Sonika Thakral | Assistant Professor | 1,656,400 | 505,038 | 872,480 | 86,400 | 44,640 | 355,556 | 0 | 3,520,514 | 0 | 0 | 3,520,514 |
| 25 | Onkar Singh | Assistant Professor | 1,047,600 | 319,362 | 551,840 | 28,800 | 15,264 | 224,873 | 0 | 2,187,739 | 28,688 | 0 | 2,216,427 |
| 26 | Kumar Bijoy | Associate Professor | 2,156,776 | 638,910 | 1,059,918 | 86,400 | 44,640 | 451,372 | 0 | 4,438,016 | 28,688 | 0 | 4,466,704 |
| 27 | Md Rashid Shamim | Assistant Prof.(Adhoc) | 684,769 | 208,893 | 358,948 | 78,008 | 40,423 | 0 | 0 | 1,371,041 | 0 | 0 | 1,371,041 |
| 28 | Satish Kumar Goel | Assistant Prof.(Adhoc) | 684,769 | 208,893 | 358,948 | 85,208 | 44,023 | 0 | 0 | 1,381,841 | 0 | 0 | 1,381,841 |
| 29 | Anusha Goel | Assistant Prof.(Adhoc) | | 2,567 | 3,850 | 0 | 0 | 0 | 0 | 6,776 | 0 | 0 | 6,776 |
| 30 | Ajay Jaiswal | Professor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -37,929 | -37,929 |
| 31 | Aditya Nath Tiwari | Guest Lecturer | 43500 | | | | | | | 43,500 | | | 43,500 |
| 32 | Ajay Kumar | Guest Lecturer | 226500 | | | | | | | 226,500 | | | 226,500 |
| 33 | Alka Gupta | Guest Lecturer | 31500 | | | | | | | 31,500 | | | 31,500 |
| 34 | Anil Kumar Goswami | Guest Lecturer | 54000 | | | | | | | 54,000 | | | 54,000 |
| 35 | Anita Kohli | Guest Lecturer | 127500 | | | | | | | 127,500 | | | 127,500 |
| 36 | Ankita Arora | Guest Lecturer | 297500 | | | | | | | 297,500 | | | 297,500 |
| 37 | Anshul Tyagi | Guest Lecturer | 186000 | | | | | | | 186,000 | | | 186,000 |
| 38 | Ashima Gaba | Guest Lecturer | 240000 | | | | | | | 240,000 | | | 240,000 |

Signature

Rishi

Poonam

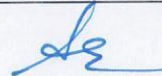
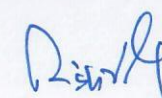
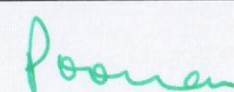
SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES

University of Delhi

SALARY STATEMENT FOR THE FINANCIAL YEAR 2024-25

Teaching Staff

| S.No. | Name | Designation | Basic Pay | HRA | DA | TA | DA on TA | NPS | Others | Gross Total | Tuition Fee | EL Encashment | Total |
|-------|----------------------------|----------------|-----------|-----|----|----|----------|-----|--------|-------------|-------------|---------------|---------|
| 39 | Asma Anjum | Guest Lecturer | 64500 | | | | | | | 64,500 | | | 64,500 |
| 40 | Ayushi Gupta | Guest Lecturer | 166500 | | | | | | | 166,500 | | | 166,500 |
| 41 | Baldev Singh | Guest Lecturer | 51000 | | | | | | | 51,000 | | | 51,000 |
| 42 | Bendangwapang Ao | Guest Lecturer | 201500 | | | | | | | 201,500 | | | 201,500 |
| 43 | Bharti Aggarwal | Guest Lecturer | 105000 | | | | | | | 105,000 | | | 105,000 |
| 44 | Bhupender | Guest Lecturer | 290500 | | | | | | | 290,500 | | | 290,500 |
| 45 | Bhuvan Chopra | Guest Lecturer | 248500 | | | | | | | 248,500 | | | 248,500 |
| 46 | Deepali Dhaka | Guest Lecturer | 319500 | | | | | | | 319,500 | | | 319,500 |
| 47 | Divya Jain | Guest Lecturer | 314500 | | | | | | | 314,500 | | | 314,500 |
| 48 | Divya Seth | Guest Lecturer | 248000 | | | | | | | 248,000 | | | 248,000 |
| 49 | Gaurav Kumar | Guest Lecturer | 228000 | | | | | | | 228,000 | | | 228,000 |
| 50 | Guncha Sharma | Guest Lecturer | 100500 | | | | | | | 100,500 | | | 100,500 |
| 51 | Gurdeep Singh | Guest Lecturer | 113000 | | | | | | | 113,000 | | | 113,000 |
| 52 | Jasica Chakma | Guest Lecturer | -6750 | | | | | | | -6,750 | | | -6,750 |
| 53 | Jasmine Kaur | Guest Lecturer | 69000 | | | | | | | 69,000 | | | 69,000 |
| 54 | Jigmet Wangdus | Guest Lecturer | 102000 | | | | | | | 102,000 | | | 102,000 |
| 55 | Juhi Gupta | Guest Lecturer | 55500 | | | | | | | 55,500 | | | 55,500 |
| 56 | Kajol | Guest Lecturer | 329000 | | | | | | | 329,000 | | | 329,000 |
| 57 | Kanchan | Guest Lecturer | 27000 | | | | | | | 27,000 | | | 27,000 |
| 58 | Katyayani | Guest Lecturer | 64500 | | | | | | | 64,500 | | | 64,500 |
| 59 | Komal | Guest Lecturer | 402500 | | | | | | | 402,500 | | | 402,500 |
| 60 | Komal Goyal | Guest Lecturer | 256000 | | | | | | | 256,000 | | | 256,000 |
| 61 | Kuljeet Kaur | Guest Lecturer | 24000 | | | | | | | 24,000 | | | 24,000 |
| 62 | Maniben Patel | Guest Lecturer | 49500 | | | | | | | 49,500 | | | 49,500 |
| 63 | Manish Sahu | Guest Lecturer | 27000 | | | | | | | 27,000 | | | 27,000 |
| 64 | Mannu Goyal | Guest Lecturer | 74000 | | | | | | | 74,000 | | | 74,000 |
| 65 | Mansi Gupta | Guest Lecturer | 55500 | | | | | | | 55,500 | | | 55,500 |
| 66 | Monika Khemani | Guest Lecturer | 390500 | | | | | | | 390,500 | | | 390,500 |
| 67 | Mukesh Agarwal | Guest Lecturer | 27000 | | | | | | | 27,000 | | | 27,000 |
| 68 | Nangthoujam Browney Meitei | Guest Lecturer | 296000 | | | | | | | 296,000 | | | 296,000 |
| 69 | Neha Bhatia | Guest Lecturer | 215000 | | | | | | | 215,000 | | | 215,000 |
| 70 | Nikhil Tamta | Guest Lecturer | 63000 | | | | | | | 63,000 | | | 63,000 |
| 71 | Nisha | Guest Lecturer | 66000 | | | | | | | 66,000 | | | 66,000 |
| 72 | Palak Baghla | Guest Lecturer | 303000 | | | | | | | 303,000 | | | 303,000 |
| 73 | Pooja | Guest Lecturer | 362000 | | | | | | | 362,000 | | | 362,000 |
| 74 | Pooja Singh | Guest Lecturer | 61500 | | | | | | | 61,500 | | | 61,500 |
| 75 | Prakhar Tyagi | Guest Lecturer | 297000 | | | | | | | 297,000 | | | 297,000 |
| 76 | Praveen S K | Guest Lecturer | 291000 | | | | | | | 291,000 | | | 291,000 |

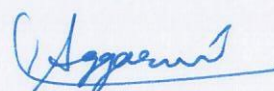
SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES


University of Delhi

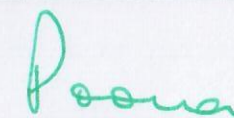
SALARY STATEMENT FOR THE FINANCIAL YEAR 2024-25

Teaching Staff

| S.No. | Name | Designation | Basic Pay | HRA | DA | TA | DA on TA | NPS | Others | Gross Total | Tuition Fee | EL Encashment | Total |
|-------|-----------------------|----------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|---------------|--------------------|----------------|---------------|--------------------|
| 77 | Priyanka Gupta | Guest Lecturer | 190500 | | | | | | | 190,500 | | | 190,500 |
| 78 | Rama Bansal | Guest Lecturer | 397450 | | | | | | | 397,450 | | | 397,450 |
| 79 | Ravi Yadav | Guest Lecturer | 144000 | | | | | | | 144,000 | | | 144,000 |
| 80 | Reetika Jain | Guest Lecturer | 267000 | | | | | | | 267,000 | | | 267,000 |
| 81 | Richa Jain | Guest Lecturer | 70500 | | | | | | | 70,500 | | | 70,500 |
| 82 | Ritu Bansal | Guest Lecturer | 64500 | | | | | | | 64,500 | | | 64,500 |
| 83 | Roxy | Guest Lecturer | 90000 | | | | | | | 90,000 | | | 90,000 |
| 84 | Ruchi Singhal | Guest Lecturer | 144000 | | | | | | | 144,000 | | | 144,000 |
| 85 | Sachin Kumar Bansal | Guest Lecturer | 93000 | | | | | | | 93,000 | | | 93,000 |
| 86 | Saima | Guest Lecturer | 309500 | | | | | | | 309,500 | | | 309,500 |
| 87 | Samar Vijay | Guest Lecturer | 97500 | | | | | | | 97,500 | | | 97,500 |
| 88 | Sandhya Rao | Guest Lecturer | 28500 | | | | | | | 28,500 | | | 28,500 |
| 89 | Sankshp Baranwal | Guest Lecturer | 103500 | | | | | | | 103,500 | | | 103,500 |
| 90 | Shalu Suri | Guest Lecturer | 64500 | | | | | | | 64,500 | | | 64,500 |
| 91 | Shevata Sehgal Marwah | Guest Lecturer | 285000 | | | | | | | 285,000 | | | 285,000 |
| 92 | Shiv Kapoor | Guest Lecturer | 277500 | | | | | | | 277,500 | | | 277,500 |
| 93 | Simona Dutta | Guest Lecturer | 81000 | | | | | | | 81,000 | | | 81,000 |
| 94 | Simple Arora | Guest Lecturer | 310000 | | | | | | | 310,000 | | | 310,000 |
| 95 | Sunaina | Guest Lecturer | 198000 | | | | | | | 198,000 | | | 198,000 |
| 96 | Suzanee Malhotra | Guest Lecturer | 80000 | | | | | | | 80,000 | | | 80,000 |
| 97 | Tatkarsh | Guest Lecturer | 74000 | | | | | | | 74,000 | | | 74,000 |
| 98 | Uma Chaudhary | Guest Lecturer | 22500 | | | | | | | 22,500 | | | 22,500 |
| 99 | Varun Narang | Guest Lecturer | 27000 | | | | | | | 27,000 | | | 27,000 |
| 100 | Vichandana Bothra | Guest Lecturer | 51000 | | | | | | | 51,000 | | | 51,000 |
| 101 | Vidisha Gupta | Guest Lecturer | 33000 | | | | | | | 33,000 | | | 33,000 |
| 102 | Vikas Rena | Guest Lecturer | 18000 | | | | | | | 18,000 | | | 18,000 |
| 103 | Vineet Kumar | Guest Lecturer | 319000 | | | | | | | 319,000 | | | 319,000 |
| 104 | Vineet Mehta | Guest Lecturer | 33000 | | | | | | | 33,000 | | | 33,000 |
| | Total:- | | 56,190,962 | 13,208,047 | 23,136,309 | 2,056,817 | 1,063,934 | 6,057,389 | 81,000 | 101,794,817 | 459,000 | 73,353 | 102,327,170 |


(Ankur Aggarwal)
Section Officer (Accounts)


(Rishi Rajan Sahay)
Bursar


(Poonam Verma)
Prof. Principal

SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
University of Delhi
SALARY STATEMENT FOR THE FINANCIAL YEAR 2024-25

| Administration Staff | | | | | | | | | | | | | | |
|---------------------------|---|-----------------------------|-----------|-----------|-----------|---------|----------|---------|---------|-----------------|-------------|-------------|---------------|------------|
| S.No. | Name | Designation | Basic Pay | HRA | DA | TA | DA on TA | NPS | Others | Dress Allowance | Gross Total | Tuition Fee | EL Encashment | Total |
| 1 | Deepak Tiwari | Placement Officer | 784,000 | 0 | 412,920 | 86,400 | 44,640 | 168,296 | 0 | 0 | 1,496,256 | 57,375 | 0 | 1,553,631 |
| 2 | Sumit Lamba | Sr. PA to Principal | 856,800 | 261,240 | 451,304 | 43,200 | 22,320 | 183,919 | 0 | 0 | 1,818,783 | 57,375 | 0 | 1,876,158 |
| 3 | Ankur Aggarwal | S.O.(Accounts) | 609,000 | 185,730 | 320,750 | 43,200 | 22,320 | 0 | 67,320 | 0 | 1,248,320 | 28,688 | 0 | 1,277,008 |
| 4 | Surender Kumar Dagar | Senior Assistant | 495,600 | 151,146 | 261,024 | 43,200 | 22,320 | 106,388 | 0 | 0 | 1,079,678 | 0 | 0 | 1,079,678 |
| 5 | Sanjay Batra | Assistant | 728,400 | 222,144 | 383,636 | 43,200 | 22,320 | 0 | 0 | 0 | 1,399,700 | 0 | 0 | 1,399,700 |
| 6 | Tapan Mandal | Caretaker | 461,800 | 0 | 243,222 | 43,200 | 22,320 | 0 | 0 | 0 | 770,542 | 0 | 0 | 770,542 |
| 7 | Rakesh Kumar | Driver | 375,000 | 114,366 | 197,506 | 43,200 | 22,320 | 80,498 | 0 | 5,000 | 837,890 | 28,688 | 0 | 866,578 |
| 8 | Champa Negi | JACT-Contractual | 235,548 | 0 | 124,064 | 0 | 0 | 0 | 0 | 0 | 359,612 | 0 | 0 | 359,612 |
| Total Amount | | | 4,546,148 | 934,626 | 2,394,426 | 345,600 | 178,560 | 539,101 | 67,320 | 5,000 | 9,010,781 | 172,126 | 0 | 9,182,907 |
| Library Staff | | | | | | | | | | | | | | |
| S.No. | Name | Designation | Basic Pay | HRA | DA | TA | DA on TA | NPS | Others | Dress Allowance | Gross Total | Tuition Fee | EL Encashment | Total |
| 9 | Deepti Khatri | Librarian | 1,166,800 | 355,758 | 614,592 | 86,400 | 44,640 | 250,460 | 0 | 0 | 2,518,650 | 0 | 0 | 2,518,650 |
| 10 | Basant Lal | Library Attendant | 572,800 | 174,648 | 301,712 | 43,200 | 22,320 | 0 | 0 | 5,000 | 1,119,680 | 0 | 0 | 1,119,680 |
| 11 | Pushpender Prajapati | Semi Professional assistant | 438,391 | 132,849 | 229,609 | 43,200 | 22,320 | 93,886 | 0 | 0 | 960,255 | 28,688 | 0 | 988,943 |
| Total Amount | | | 2,177,991 | 663,255 | 1,145,913 | 172,800 | 89,280 | 344,346 | 0 | 5,000 | 4,598,585 | 28,688 | 0 | 4,627,273 |
| Computer Laboratory Staff | | | | | | | | | | | | | | |
| S.No. | Name | Designation | Basic Pay | HRA | DA | TA | DA on TA | NPS | Others | Dress Allowance | Gross Total | Tuition Fee | EL Encashment | Total |
| 12 | Mayank Sahni | Senior Technical Assistant | 495,600 | 0 | 261,024 | 43,200 | 22,320 | 106,388 | 64,063 | 0 | 992,595 | 0 | 0 | 992,595 |
| 13 | Atul Bhardwaj | Technical Assistant | 1,086,000 | 331,122 | 572,032 | 39,600 | 20,520 | 0 | 0 | 0 | 2,049,274 | 0 | 0 | 2,049,274 |
| 14 | Jaiversh Anand | Technical Assistant | 1,023,200 | 311,976 | 538,952 | 43,200 | 22,320 | 0 | 0 | 0 | 1,939,648 | 0 | 0 | 1,939,648 |
| 15 | Aniket Kumar | Technical Assistant | 59,342 | 17,803 | 31,451 | 7,200 | 3,816 | 12,711 | 0 | 0 | 132,323 | 0 | 0 | 132,323 |
| 16 | Rekha Rani | Laboratory Assistant | 379,200 | 115,620 | 199,736 | 43,200 | 22,320 | 81,398 | 0 | 0 | 841,474 | 0 | 0 | 841,474 |
| 17 | Tulsi Ram Sharma | Laboratory Attendant | 627,200 | -8,066 | 330,336 | 43,200 | 22,320 | 0 | 0 | 5,000 | 1,019,990 | 0 | 0 | 1,019,990 |
| 18 | Nidhi Arora | Laboratory Attendant | 392,000 | 119,520 | 206,480 | 43,200 | 22,320 | 84,146 | 0 | 5,000 | 872,666 | 57,375 | 0 | 930,041 |
| 19 | Archana Pandey | Laboratory Attendant | 392,000 | 119,520 | 206,480 | 43,200 | 22,320 | 84,146 | 0 | 5,000 | 872,666 | 0 | 0 | 872,666 |
| 20 | Hemendra Kumar Sharma | SNA (Contract) | 34,384 | 0 | 21,526 | 0 | 0 | 0 | 0 | 0 | 55,910 | 0 | 0 | 55,910 |
| 21 | Sunny | Lab. Attend.- Contract | 212,391 | 0 | 111,823 | 0 | 0 | 0 | 0 | 0 | 324,214 | 0 | 0 | 324,214 |
| Total Amount | | | 4,701,317 | 1,007,495 | 2,479,840 | 306,000 | 158,256 | 368,789 | 64,063 | 15,000 | 9,100,760 | 57,375 | 0 | 9,158,135 |
| Group C Staff | | | | | | | | | | | | | | |
| S.No. | Name | Designation | Basic Pay | HRA | DA | TA | DA on TA | NPS | Others | Dress Allowance | Gross Total | Tuition Fee | EL Encashment | Total |
| 22 | DRIG PAL YADAV | Dafti | 524,600 | 159,990 | 276,298 | 43,200 | 22,320 | 0 | 0 | 5,000 | 1,031,408 | 0 | 0 | 1,031,408 |
| 23 | Suman Singh | Office Attendant | 494,400 | 150,780 | 260,392 | 43,200 | 22,320 | 0 | 0 | 5,000 | 976,092 | 0 | 0 | 976,092 |
| 24 | Chander Pal | Mali | 516,800 | 0 | 272,216 | 43,200 | 22,320 | 0 | 0 | 5,000 | 859,536 | 28,688 | 0 | 888,224 |
| 25 | Baleshwar Ram | Mali | 482,400 | 147,084 | 254,096 | 43,200 | 22,320 | 0 | 0 | 5,000 | 954,100 | 0 | 0 | 954,100 |
| 26 | Bhupal Chand Arya | Office Attendant | 461,800 | 140,838 | 243,222 | 43,200 | 22,320 | 0 | 0 | 5,000 | 916,380 | 0 | 0 | 916,380 |
| 27 | Krishan Pal | Safai Karamchhari | 461,800 | 140,838 | 243,222 | 43,200 | 22,320 | 0 | 0 | 5,000 | 916,380 | 0 | 0 | 916,380 |
| 28 | Karunesh Mishra | Safai Karamchhari | 392,000 | 119,520 | 206,480 | 43,200 | 22,320 | 84,146 | 0 | 5,000 | 872,666 | 0 | 0 | 872,666 |
| 29 | Vishnu Pasad | Waterman | 380,400 | 115,986 | 200,368 | 43,200 | 22,320 | 81,654 | 0 | 5,000 | 848,928 | 28,688 | 0 | 877,616 |
| 30 | Deepak Kumar | Safai Karamchhari | 352,800 | 107,568 | 185,832 | 43,200 | 22,320 | 75,733 | -60,000 | 5,000 | 732,453 | 57,375 | 0 | 789,828 |
| 31 | CS Datamation Reseach Services Pvt. Ltd | MTS Outsourced | 526492 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 526,492 | 0 | 0 | 526,492 |
| 31 | Paras Security Services | MTS Outsourced | 1463330 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,463,330 | 0 | 0 | 1,463,330 |
| Total:- | | | 6,056,822 | 1,082,604 | 2,142,126 | 388,800 | 200,880 | 241,533 | -60,000 | 45,000 | 10,097,765 | 114,751 | 0 | 10,212,516 |

(Ankur Aggarwal)
Section Officer (Accounts)

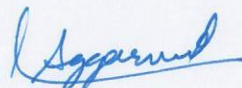
(Rishi Rajan Sahay)
Bursar

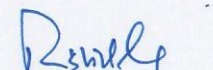
(Poonam Verma)
Prof. Principal

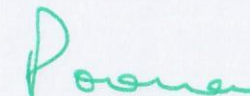
**SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
(UNIVERSITY OF DELHI)**

Pension for the Financial Year 2024-25

| S.No. | Pensioner Name | Basic Pension | Commuted Pension | Pension after commutation | Additional Pension | Total Pension | D.R. | Gross Pension |
|-------|------------------------|-------------------|------------------|---------------------------|--------------------|-------------------|------------------|-------------------|
| 1 | Satnam Singh Gulshan | 865200 | 0 | 865200 | 259560 | 1124760 | 592374 | 1717134 |
| 2 | Anita Devi | 108000 | 0 | 108000 | 0 | 108000 | 56880 | 164880 |
| 3 | Davinder Kaur Sachdeva | 321600 | 49584 | 272016 | 0 | 272016 | 169376 | 441392 |
| 4 | Tanuja Sharma | 811800 | 125040 | 686760 | 0 | 686760 | 427552 | 1114312 |
| 5 | Rama Shukla | 280800 | 42864 | 237936 | 0 | 237936 | 147888 | 385824 |
| 6 | Mohd. Ahmed | 236400 | 36072 | 200328 | 0 | 200328 | 124504 | 324832 |
| 7 | Ramesh Chand | 312000 | 47592 | 264408 | 0 | 264408 | 164320 | 428728 |
| 8 | Harbhajan Singh | 256800 | 102720 | 154080 | 0 | 154080 | 135248 | 289328 |
| 9 | Bimlesh Sharma | 331200 | 132480 | 198720 | 0 | 198720 | 174432 | 373152 |
| 10 | Jagdev Singh | 231600 | 92640 | 138960 | 0 | 138960 | 121976 | 260936 |
| 11 | Kavita Kapur | 1028400 | 411360 | 617040 | 0 | 617040 | 541624 | 1158664 |
| 12 | Manohar Lal | 216600 | 86640 | 129960 | 0 | 129960 | 114080 | 244040 |
| 13 | Surender Kumar Jairath | 524400 | 209760 | 314640 | 0 | 314640 | 276184 | 590824 |
| 14 | Atiya Zahra | 396000 | 0 | 396000 | 0 | 396000 | 208560 | 604560 |
| 15 | Hamendra Kumar Porwal | 1157400 | 462960 | 694440 | 0 | 694440 | 609568 | 1304008 |
| 16 | Mohinder Pal | 246000 | 98400 | 147600 | 0 | 147600 | 129560 | 277160 |
| 17 | Jaikesh Tyagi | 208800 | 0 | 208800 | 0 | 208800 | 109968 | 318768 |
| 18 | Rohini Singh | 1264800 | 505920 | 758880 | 0 | 758880 | 666128 | 1425008 |
| 19 | Tribhuwan Kumar | 608400 | 243360 | 365040 | 0 | 365040 | 320424 | 685464 |
| 20 | Poonam Devi | 216600 | 0 | 216600 | 0 | 216600 | 114080 | 330680 |
| 21 | Preeti Rajpal Singh | 1264800 | 505920 | 758880 | 0 | 758880 | 666128 | 1425008 |
| 22 | Sanjay Kumar Goyal | 1228200 | 491280 | 736920 | 0 | 736920 | 646856 | 1383776 |
| 23 | Rajinder Jaswal | 388200 | 155280 | 232920 | 0 | 232920 | 204456 | 437376 |
| 24 | Imtiaz Ahmad | 459000 | 183600 | 275400 | 0 | 275400 | 241744 | 517144 |
| 25 | Shikha Sengupta | 258480 | 0 | 258480 | 0 | 258480 | 136132 | 394612 |
| 26 | Nirmal Singh | 550800 | 0 | 550800 | 0 | 550800 | 291529 | 842329 |
| | Total Pension: | 13,772,280 | 3,983,472 | 9,788,808 | 259,560 | 10,048,368 | 7,391,571 | 17,439,939 |


(Ankur Aggarwal)
Section Officer (Accounts)


(Rishi Rajan Sahay)
Bursar


(Poonam Verma)
Prof. Principal

DETAILS OF EXPENDITURE, GRANT AND RECEIPTS FOR UTILIZATION CERTIFICATES (2024-2025)

| Head of Account | Prev. Year Bal. | Grant Recd. | Misc. Receipts | Total Receipt | Expenditure | Unspent Bal. |
|------------------------------------|-----------------|-----------------|----------------|-----------------|-----------------|----------------|
| GIA Salary | 45,77,980.39 | 17,04,22,020.00 | 13,71,777.00 | 17,63,71,777.39 | 16,38,19,078.00 | 1,25,52,699.39 |
| GIA General | 62,82,284.99 | 1,24,67,715.00 | 2,84,02,324.98 | 4,71,52,324.97 | 4,11,69,409.88 | 59,82,915.09 |
| GIA Capital Assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| GIA Promotion of Sports Facilities | 10,26,059.00 | 0.00 | 0.00 | 10,26,059.00 | 0.00 | 10,26,059.00 |
| Total | 1,18,86,324.38 | 18,28,89,735.00 | 2,97,74,101.98 | 22,45,50,161.36 | 20,49,88,487.88 | 1,95,61,673.48 |

| GIA Salary Receipts | |
|-------------------------------------|--------------|
| Tuition Fee | 3,41,370.00 |
| License Fee | 7,55,696.00 |
| Leave Salary & Pension Contribution | 20,861.00 |
| Health | 2,53,850.00 |
| | |
| | |
| Total | 13,71,777.00 |

| GIA General Receipts | |
|------------------------------------|----------------|
| Identity Card Fee | 4,600.00 |
| tedner Fee | 0.00 |
| Library Fine | 2,42,533.00 |
| Misc. Income | 15,000.00 |
| Interest Income | 12,34,368.00 |
| Int. from TPDDL | 2,56,904.98 |
| College Facility & Service charges | 2,66,28,199.00 |
| Income from Guest House | 20,700.00 |
| Lapse Security | 0.00 |
| RTI | 20.00 |
| | |
| | |
| | |
| | |
| | |
| Total | 2,84,02,324.98 |

| GIA Promotion of Sports Facilities Receipts | |
|---|-----------------|
| Sports Equipments/Misc. | 0.00 |
| Total | 0.00 |
| GIA Salary | 17,04,22,020.00 |
| GIA General | 1,24,67,715.00 |
| GIA Promotion of Sports Facilities | 0.00 |
| Total Receipts (2022-2023) | 18,28,89,735.00 |

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

| SUMMARY OF EXPENDITURES | |
|------------------------------------|-----------------|
| GIA Salary | 16,38,19,078.00 |
| GIA General | 4,11,69,409.88 |
| GIA Capital Assets | 0.00 |
| GIA Promotion of Sports Facilities | 0.00 |
| Total Expenditure | 20,49,88,487.88 |

| GIA Salary Expenditures | |
|---------------------------------|-----------------|
| Teaching Staff | 10,17,94,817.00 |
| Administrative Staff | 90,10,781.00 |
| Group C | 1,00,97,767.00 |
| Library Staff | 45,98,586.00 |
| Comp. Lab staff | 91,00,760.00 |
| Leave Salary Contribution | 47,766.00 |
| 10 days earned leave encashment | 73,353.00 |
| Tuition Fee Reimbursement | 8,60,623.00 |
| Medical Re-imbursement | 35,35,638.00 |
| Pension | 1,74,39,939.00 |
| Enchashment of Earned Leave | 42,76,760.00 |
| LTC/HTC | 3,91,032.00 |
| Gratuity | 18,14,992.00 |
| OTA | 1,440.00 |
| Commutation of Pension | 7,74,824.00 |
| | |
| | |
| Total Salary Expe. (2020-21) | 16,38,19,078.00 |

0.00

| GIA General Expenditures | |
|------------------------------|----------------|
| Scholarship | 0.00 |
| Audit Fees | 3,540.00 |
| Bank Charges | 1,405.38 |
| Contingency | 36,995.00 |
| Conveyance to Staff | 5,47,165.00 |
| First Aid Box | 5,998.50 |
| G B Expenses | 0.00 |
| Meeting Charges (Honorarium) | 4,23,000.00 |
| Housekeeping | 50,67,121.00 |
| Litigation | 74,010.00 |
| Garden Expenses | 1,82,310.00 |
| Computer repair | 5,37,845.00 |
| Training | 6,000.00 |
| Postage | 11,824.00 |
| Printing & Stationary | 3,05,304.00 |
| Property Tax | 26,70,603.00 |
| Reimbursement of Newspaper | 22,664.00 |
| Security Services | 57,43,442.00 |
| Telephone Expenses | 89,539.00 |
| Water & Electricity | 2,02,35,139.00 |
| Guest House | 9,200.00 |
| AMC of Lift | 10,20,218.00 |
| STP | 27,10,000.00 |
| Maint of College Bldg | 5,93,662.00 |
| Maint of College Website | 7,801.00 |
| Maintenance of D G Set | 0.00 |
| Repair of Furniture | 0.00 |
| Library Contingency | 31,374.00 |
| Newspaper & Journals | 3,05,037.00 |
| Lib. Books | 3,81,525.00 |
| Reimbursement of Bag | 10,000.00 |
| Binding of Books | 1,36,688.00 |
| Total | 4,11,69,409.88 |

Se

Q. 24/2/24

P. 24/2/24



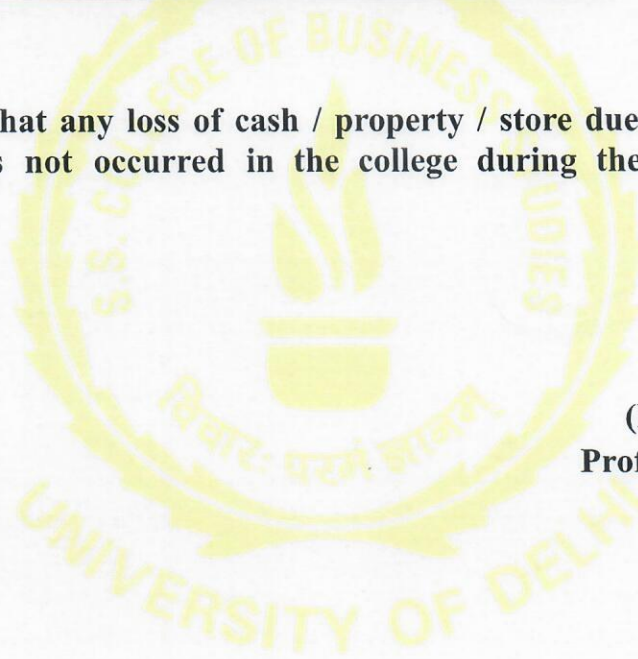
शहीद सुखदेव कॉलेज ऑफ़ बिज़नेस स्टडीज़
SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
(दिल्ली विश्वविद्यालय / University of Delhi)




March 31, 2025

TO WHOMSOEVER IT MAY CONCERN

This is to certify that any loss of cash / property / store due to theft, fire or embezzlement has not occurred in the college during the financial year 2024-2025.




(Poonam Verma)
Professor -Principal

पीएसपी एरिया-4, डॉ. के. एन. काटजू मार्ग, सेक्टर-16, रोहिणी, दिल्ली-110 089 (भारत)
PSP AREA-IV, DR. K.N. KATJU MARG, SECTOR-16, ROHINI, DELHI-110 089 (INDIA)
ई-मेल / e-mail: cbs@sscbsdu.ac.in • वेबसाइट/ Website: www.sscbs.du.ac.in
दूरभाष/ Phone: 011-21700284



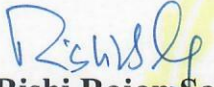
शहीद सुखदेव कॉलेज ऑफ़ बिज़नेस स्टडीज़
SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
(दिल्ली विश्वविद्यालय / University of Delhi)

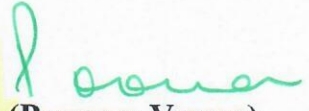


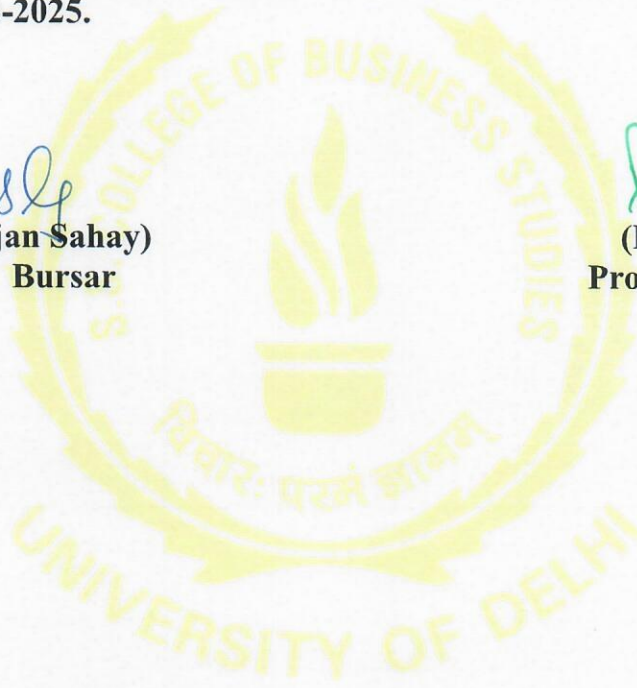
March 31, 2025

CERTIFICATE

Certified that the college has fulfilled all the conditions of grant for the financial year 2024-2025.


(Rishi Rajan Sahay)
Bursar


(Poonam Verma)
Professor-principal

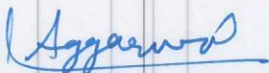



पीएसपी एरिया-4, डॉ के. एन. काटजू मार्ग, सेक्टर-16, रोहिणी, दिल्ली-110 089 (भारत)
PSP AREA-IV, DR. K.N. KATJU MARG, SECTOR-16, ROHINI, DELHI-110 089 (INDIA)
ई-मेल / e-mail: cbs@sscbsdu.ac.in • वेबसाइट / Website: www.sscbs.du.ac.in
दूरभाष / Phone: 011-21700284

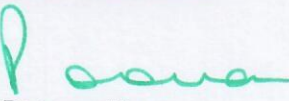


Shaheed Sukhdev College of Business Studies
Employees Provident Fund Account
Balance Sheet as at March 31, 2025

| Sources of Funds | Schedule | As at 31.3.2025 | As at 31-03-2024 |
|---|----------|--------------------|--------------------|
| Unrestricted Funds | | | |
| Corpus | | - | - |
| General Fund | | - | - |
| Designated/ Earmarked Funds | | - | - |
| Restricted Funds | | | |
| Loans/ Borrowings | | | |
| Secured | | - | - |
| Unsecured | | - | - |
| Current Liabilities & Provisions | 1 | 5,85,13,431 | 5,45,02,192 |
| Total | | 5,85,13,431 | 5,45,02,192 |
| Application of Funds | | | |
| Fixed Assets | | | |
| Tangible Assets | | - | - |
| Intangible Assets | | - | - |
| Capital Work in Progress | | - | - |
| Investments | | | |
| Long Term | 2 | 4,56,03,741 | 4,45,31,079 |
| Short Term | | - | - |
| Current Assests | 3 | 1,29,09,690 | 99,71,113 |
| Loans, Advances & Deposits | | - | - |
| Total | | 5,85,13,431 | 5,45,02,192 |


Ankur Aggarwal
(Section Officer)


Rishi Rajan Sahay
(Bursar)


Poonam Verma
(Prof. Principal)

As per our separate report of even date attached
For A J P A G & Associates
Chartered Accountants
FRN - 040208N

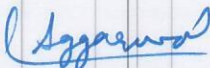


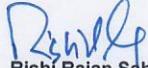
CA ABHISHEK
(Partner)
Membership No. 551444
Date: - 19TH June 2025
Place: - New Delhi
UDIN: 25551444BBIKHT9018




Shaheed Sukhdev College of Business Studies
Employees Provident Fund Account
Income and Expenditure for the period / year ended March 31, 2025

| Particulars | Schedule | For the Year Ending 31.03.2025 | | | | | For the year ending 31-03-2024 |
|---|----------|--------------------------------|-------------|--------------|-----------------|-----------|--------------------------------|
| | | Unrestricted funds | | | Restricted fund | Total | Total |
| | | Corpus | Desig. fund | General Fund | | | |
| Income | | | | | | | |
| Academic Receipts | | - | - | - | - | - | - |
| Grants & Donations | | - | - | - | - | - | - |
| Income from Investments | 4 | - | - | 37,08,949 | - | 37,08,949 | 35,89,141 |
| Other Incomes | 5 | - | - | 11,943 | - | 11,943 | 23,491 |
| Total (A) | | - | - | 37,20,892 | - | 37,20,892 | 36,12,632 |
| Expenditure | | | | | | | |
| Staff Payments & Benefits | | - | - | - | - | - | - |
| Academic Expenses | | - | - | - | - | - | - |
| Administrative & Gneral Expenses | | - | - | - | - | - | - |
| Transporation Expenses | | - | - | - | - | - | - |
| Repairs & Maintenance | | - | - | - | - | - | - |
| Finance Costs | | - | - | 118 | - | 118 | - |
| Other Expenses | | - | - | - | - | - | - |
| Total (B) | | - | - | 118 | - | 118 | - |
| Balance being excess of Income over Expenditure (A-B) | | - | - | 37,20,774 | - | 37,20,774 | 36,12,632 |
| 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 A J P A G & Associates
Chartered Accountants
FRN - 040208N

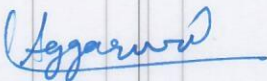
CA ABHISHEK
(Partner)
Membership No. 551444
Date: - 18.06.2025
Place: - New Delhi
UDIN: 25551444BBIKHT9018




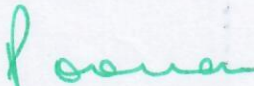
| Particulars | For the year ending 31.03.2025 | For the year ending 31-03-2024 |
|---------------------------------|-----------------------------------|-----------------------------------|
| Accrued Interest on Investments | | |
| SBI | 35,26,703 | 34,17,792 |
| Canara | 1,82,246 | 1,71,349 |
| Grand Total | 37,08,949 | 35,89,141 |

Schedule 05 (Other Income)

| Particulars | For the year ending 31.03.2025 | For the year ending 31-03-2024 |
|----------------------|-----------------------------------|-----------------------------------|
| Saving Bank Interest | | |
| BI | 11,943 | 23,491 |
| Grand Total | 11,943 | 23,491 |


Ankur Aggarwal
(Section Officer)


Rishi Rajan Sahay
(Bursar)


Poonam Verma
(Prof. Principal)

per our separate report of even date attached
for A J P A G & Associates
Chartered Accountants
FRN - 040208N



CA ABHISHEK
(Partner)
Membership No. 551444
Date: - 18.06.2025
Place: - New Delhi
UDIN: 25551444BBIKHT9018

Shaheed Sukhdev College of Business Studies
Provident Fund Account
Receipt and Payment Account for the year Ending 31st March 2025

| Previous Year | Receipt | Amount (Rs) | Previous Year | Payment | Amount (Rs) |
|---------------|--|-------------|---------------|--|-------------|
| 12,500 | <u>Opening Balance</u> State Bank of India (GPF)) 5,49,244 | 5,49,244 | 89,22,438 | <u>Employees Subscription</u> Final Settlement 2,42,035 Final Withdrawal 43,20,000 | 45,62,035 |
| 46,74,000 | <u>Employees Subscription</u> 48,52,500 | 48,52,500 | 88,91,540 | <u>Investments</u> 87,61,702 | 87,61,702 |
| 1,32,74,298 | <u>Investments</u> 76,89,040 | 76,89,040 | 5,49,244 | <u>Closing Balance</u> State Bank of India (GPF)) 1,983 | 1,983 |
| 4,02,512 | <u>Interest</u> Saving Bank 12,186 Interest on FD 2,22,868 | 2,35,054 | 89 | <u>Bank Charges</u> 118 | 118 |
| 1,83,63,310 | Grand Total | 1,33,25,838 | 1,83,63,310 | Grand Total | 1,33,25,838 |

Ankur Aggarwal
(Section Officer)

Rishi Rajan Sahay
(Bursar)

Dr. Poonam Verma
(Prof. Principal)

As per our separate report of even date attached
for A J P A G & Associates
Chartered Accountants
FRN - 040208N

CA ABHISHEK
(Partner)
Membership No. 551444
Date: - 18.06.2025
Place: - New Delhi
UDIN: 25551444BBIKHT9018



SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
UNIVERSITY OF DELHI

STATEMENT OF P.F. SUBSCRIPTION AS ON 31ST MARCH 2025

| S.NO. | NAME | BALANCE AS ON 01/04/2024 | Mar-24 | Apr-24 | May-24 | Jun-24 | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Total During year | INTEREST DURING THE YEAR | Closing BALANCE AS ON 31/03/2025 |
|-------|---------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------------|--------------------------------|---|
| | Sh Rajinder Singh | 26,384.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 1 | Final Withdrawal | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26,384.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26,384.00 | 0.00 | 0.00 |
| | Product | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| | | | | | | | | | | | | | | | | | |
| 2 | Dr Poonam Verma | 16,563,118.00 | 0.00 | 0.00 | 120,000.00 | 40,000.00 | 40,000.00 | 40,000.00 | 40,000.00 | 40,000.00 | 40,000.00 | 40,000.00 | 40,000.00 | 40,000.00 | 480,000.00 | | |
| | Final Withdrawal | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,176,918.00 | 18,220,036.00 |
| | Product | 0.00 | 16,563,118.00 | 16,563,118.00 | 16,683,118.00 | 16,723,118.00 | 16,763,118.00 | 16,803,118.00 | 16,843,118.00 | 16,883,118.00 | 16,923,118.00 | 16,963,118.00 | 17,003,118.00 | 17,043,118.00 | 16,813,118.00 | | |
| 3 | Sh Atul Bhardwaj | 477,492.00 | 15,000.00 | 15,000.00 | 15,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 270,000.00 | | |
| | Final Withdrawal | | 0.00 | 0.00 | 0.00 | 0.00 | 250,000.00 | 220,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100,000.00 | 570,000.00 | 21,641.00 | 199,133.00 |
| | Product | 0.00 | 492,492.00 | 507,492.00 | 522,492.00 | 547,492.00 | 322,492.00 | 127,492.00 | 152,492.00 | 177,492.00 | 202,492.00 | 227,492.00 | 252,492.00 | 177,492.00 | 309,159.00 | | |
| 4 | Sh Imtiaz Ahmad | 76,837.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| | Final Withdrawal | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 76,837.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 76,837.00 | 0.00 | 0.00 |
| | Product | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 5 | Sh Basant Lal | 663,821.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 30,000.00 | 30,000.00 | 210,000.00 | | |
| | Final Withdrawal | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 53,555.00 | 927,376.00 |
| | Product | 0.00 | 678,821.00 | 693,821.00 | 708,821.00 | 723,821.00 | 738,821.00 | 753,821.00 | 768,821.00 | 783,821.00 | 798,821.00 | 813,821.00 | 843,821.00 | 873,821.00 | 765,071.00 | | |
| 6 | Sh Chander Pal | 3,201,837.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 180,000.00 | | |
| | Final Withdrawal | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 230,954.00 | 3,612,791.00 |
| | Product | 0.00 | 3,216,837.00 | 3,231,837.00 | 3,246,837.00 | 3,261,837.00 | 3,276,837.00 | 3,291,837.00 | 3,306,837.00 | 3,321,837.00 | 3,336,837.00 | 3,351,837.00 | 3,366,837.00 | 3,381,837.00 | 3,299,337.00 | | |
| 7 | Sh Drig Pal | 1,814,618.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 300,000.00 | | |
| | Final Withdrawal | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 138,398.00 | 2,253,016.00 |
| | Product | 0.00 | 1,839,618.00 | 1,864,618.00 | 1,889,618.00 | 1,914,618.00 | 1,939,618.00 | 1,964,618.00 | 1,989,618.00 | 2,014,618.00 | 2,039,618.00 | 2,064,618.00 | 2,089,618.00 | 2,114,618.00 | 1,977,118.00 | | |
| 8 | Sh Sanjay Batra | 2,922,999.00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 360,000.00 | | |
| | Final Withdrawal | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 218,260.00 | 3,501,259.00 |
| | Product | 0.00 | 2,952,999.00 | 2,982,999.00 | 3,012,999.00 | 3,042,999.00 | 3,072,999.00 | 3,102,999.00 | 3,132,999.00 | 3,162,999.00 | 3,192,999.00 | 3,222,999.00 | 3,252,999.00 | 3,282,999.00 | 3,117,999.00 | | |
| 9 | Sh Jaiversh Anand | 2,326,952.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 300,000.00 | | |
| | Final Withdrawal | | 1,100,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,100,000.00 | 97,262.00 | 1,624,214.00 |
| | Product | 0.00 | 1,251,952.00 | 1,276,952.00 | 1,301,952.00 | 1,326,952.00 | 1,351,952.00 | 1,376,952.00 | 1,401,952.00 | 1,426,952.00 | 1,451,952.00 | 1,476,952.00 | 1,501,952.00 | 1,526,952.00 | 1,389,452.00 | | |
| 10 | Sh Suman Singh | 382,217.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 | 0.00 | 20,000.00 | 10,000.00 | 15,000.00 | 20,000.00 | 20,000.00 | 20,000.00 | 145,000.00 | | |
| | Final Withdrawal | | 0.00 | 0.00 | 0.00 | 100,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 250,000.00 | 0.00 | 350,000.00 | 23,080.00 | 200,297.00 |
| | Product | 0.00 | 382,217.00 | 402,217.00 | 412,217.00 | 322,217.00 | 322,217.00 | 322,217.00 | 342,217.00 | 352,217.00 | 367,217.00 | 387,217.00 | 157,217.00 | 177,217.00 | 329,717.00 | | |
| 11 | Ms Taranum Ahmad | 3,595,955.00 | 0.00 | 0.00 | 60,000.00 | 20,000.00 | 20,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 275,000.00 | | |
| | Final Withdrawal | | 1,900,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,900,000.00 | 128,284.00 | 2,099,239.00 |
| | Product | 0.00 | 1,695,955.00 | 1,695,955.00 | 1,755,955.00 | 1,775,955.00 | 1,795,955.00 | 1,820,955.00 | 1,845,955.00 | 1,870,955.00 | 1,895,955.00 | 1,920,955.00 | 1,945,955.00 | 1,970,955.00 | 1,832,622.00 | | |
| 12 | Ms Kavita Rastogi | 3,881,667.00 | 0.00 | 0.00 | 36,000.00 | 12,000.00 | 12,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 235,000.00 | | |
| | Final Withdrawal | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 279,090.00 | 4,395,757.00 |
| | Product | 0.00 | 3,881,667.00 | 3,881,667.00 | 3,917,667.00 | 3,929,667.00 | 3,941,667.00 | 3,966,667.00 | 3,991,667.00 | 4,016,667.00 | 4,041,667.00 | 4,066,667.00 | 4,091,667.00 | 4,116,667.00 | 3,987,000.00 | | |
| 13 | Mr TulsI Ram Sharma | 1,177,277.00 | 12,500.00 | 12,500.00 | 12,500.00 | 12,500.00 | 12,500.00 | 12,500.00 | 12,500.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 162,500.00 | | |
| | Final Withdrawal | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 88,316.00 | 1,428,093.00 |
| | Product | 0.00 | 1,189,777.00 | 1,202,277.00 | 1,214,777.00 | 1,227,277.00 | 1,239,777.00 | 1,252,277.00 | 1,264,777.00 | 1,279,777.00 | 1,294,777.00 | 1,309,777.00 | 1,324,777.00 | 1,339,777.00 | 1,261,652.00 | | |
| 14 | Ms Shalini Prakash | 1,948,645.00 | 0.00 | 0.00 | 60,000.00 | 20,000.00 | 20,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 275,000.00 | | |
| | Final Withdrawal | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 145,972.00 | 2,369,617.00 |
| | Product | 0.00 | 1,948,645.00 | 1,948,645.00 | 2,008,645.00 | 2,028,645.00 | 2,048,645.00 | 2,073,645.00 | 2,098,645.00 | 2,123,645.00 | 2,148,645.00 | 2,173,645.00 | 2,198,645.00 | 2,223,645.00 | 2,085,312.00 | | |

SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
UNIVERSITY OF DELHI

STATEMENT OF P.F. SUBSCRIPTION AS ON 31ST MARCH 2025

| S.NO. | NAME | BALANCE AS ON 01/04/2024 | Mar-24 | Apr-24 | May-24 | Jun-24 | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Total During year | INTEREST DURING THE YEAR | Closing BALANCE AS ON 31/03/2025 |
|-------|--------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------------|--------------------------------|---|
| | Mr Baleshwar Ram | 156,735.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 250,000.00 | | |
| 15 | Final Withdrawal | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 250,000.00 | 250,000.00 | 17,971.00 | 174,706.00 |
| | Product | 0.00 | 171,735.00 | 186,735.00 | 201,735.00 | 216,735.00 | 231,735.00 | 256,735.00 | 281,735.00 | 306,735.00 | 331,735.00 | 356,735.00 | 381,735.00 | 156,735.00 | 256,735.00 | | |
| | Mr Krishna Pal | 97,204.00 | 12,500.00 | 12,500.00 | 12,500.00 | 12,500.00 | 25,000.00 | 25,000.00 | 25,000.00 | 30,000.00 | 30,000.00 | 0.00 | 0.00 | 0.00 | 185,000.00 | | |
| 16 | Final Withdrawal | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 150,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 138,814.00 | 288,814.00 | 8,483.00 | 1,873.00 |
| | Product | 0.00 | 109,704.00 | 122,204.00 | 134,704.00 | 147,204.00 | 172,204.00 | 197,204.00 | 72,204.00 | 102,204.00 | 132,204.00 | 132,204.00 | 132,204.00 | 0.00 | 121,187.00 | | |
| | Mr Bhupal Chand | 1,738,329.00 | 12,500.00 | 22,500.00 | 22,500.00 | 22,500.00 | 22,500.00 | 22,500.00 | 22,500.00 | 22,500.00 | 22,500.00 | 22,500.00 | 22,500.00 | 22,500.00 | 260,000.00 | | |
| 17 | Final Withdrawal | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 131,221.00 | 2,129,550.00 |
| | Product | 0.00 | 1,750,829.00 | 1,773,329.00 | 1,795,829.00 | 1,818,329.00 | 1,840,829.00 | 1,863,329.00 | 1,885,829.00 | 1,908,329.00 | 1,930,829.00 | 1,953,329.00 | 1,975,829.00 | 1,998,329.00 | 1,874,579.00 | | |
| | Mr Tapan Kr Mandal | 1,012,735.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 180,000.00 | | |
| 18 | Final Withdrawal | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 77,716.00 | 1,270,451.00 |
| | Product | 0.00 | 1,027,735.00 | 1,042,735.00 | 1,057,735.00 | 1,072,735.00 | 1,087,735.00 | 1,102,735.00 | 1,117,735.00 | 1,132,735.00 | 1,147,735.00 | 1,162,735.00 | 1,177,735.00 | 1,192,735.00 | 1,110,235.00 | | |
| | Ms Anuja Mathur | 5,995,374.00 | 0.00 | 0.00 | 75,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 300,000.00 | | |
| 19 | Final Withdrawal | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 430,614.00 | 6,725,988.00 |
| | Product | 0.00 | 5,995,374.00 | 5,995,374.00 | 6,070,374.00 | 6,095,374.00 | 6,120,374.00 | 6,145,374.00 | 6,170,374.00 | 6,195,374.00 | 6,220,374.00 | 6,245,374.00 | 6,270,374.00 | 6,295,374.00 | 6,151,624.00 | | |
| | Ms Anamika Gupta | 3,577,347.00 | 0.00 | 0.00 | 90,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 360,000.00 | | |
| 20 | Final Withdrawal | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 263,539.00 | 4,200,886.00 |
| | Product | 0.00 | 3,577,347.00 | 3,577,347.00 | 3,667,347.00 | 3,697,347.00 | 3,727,347.00 | 3,757,347.00 | 3,787,347.00 | 3,817,347.00 | 3,847,347.00 | 3,877,347.00 | 3,907,347.00 | 3,937,347.00 | 3,764,847.00 | | |
| | Sh Ajay Jaiswal | 2,493,197.00 | 12,500.00 | 12,500.00 | 12,500.00 | 12,500.00 | 12,500.00 | 12,500.00 | 12,500.00 | 12,500.00 | 12,500.00 | 12,500.00 | 12,500.00 | 12,500.00 | 150,000.00 | | |
| 21 | Final Withdrawal | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 180,211.00 | 2,823,408.00 |
| | Product | 0.00 | 2,505,697.00 | 2,518,197.00 | 2,530,697.00 | 2,543,197.00 | 2,555,697.00 | 2,568,197.00 | 2,580,697.00 | 2,593,197.00 | 2,605,697.00 | 2,618,197.00 | 2,630,697.00 | 2,643,197.00 | 2,574,447.00 | | |
| Total | | 54,130,740.00 | 215,000.00 | 225,000.00 | 666,000.00 | 382,000.00 | 384,500.00 | 417,500.00 | 437,500.00 | 435,000.00 | 440,000.00 | 415,000.00 | 436,000.00 | 430,000.00 | 4,877,500.00 | | |
| | | 0.00 | 3,000,000.00 | 0.00 | 0.00 | 100,000.00 | 250,000.00 | 323,221.00 | 150,000.00 | 0.00 | 0.00 | 0.00 | 250,000.00 | 488,814.00 | 4,562,035.00 | 3,711,485.00 | 58,157,690.00 |
| | | | 51,242,519.00 | 51,467,519.00 | 52,133,519.00 | 52,415,519.00 | 52,550,019.00 | 52,747,519.00 | 53,035,019.00 | 53,470,019.00 | 53,910,019.00 | 54,325,019.00 | 54,505,019.00 | 54,452,815.00 | 53,021,211.00 | | |

Ankur Aggarwal
(Section Officer)

Rishi Rajan Sahay
(Bursar)

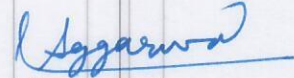
Dr. Poonam Verma
(Prof. Principal)

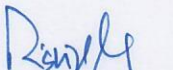
SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
UNIVERSITY OF DELHI


DETAILS OF FIXED DEPOSITS OUT OF P.F. ACCOUNT FOR 2024-25

| CANARA BANK | | | | | | | | |
|-------------|-----------------|------------------|-----------|--------------------|------------------|----------------------------------|--|---------------------------------|
| S.No. | KDR No. | rate of interest | Amount | Date of Investment | Date of Maturity | Interest Accrued upto 31/03/2024 | Accrued Interest during the Year 2024-25 | Total Interest as on 31/03/2025 |
| 7 | 1300401018525/4 | 6.9 | 16,48,039 | 24-Mar-2017 | 24-Mar-2027 | 10,01,109 | 1,82,246 | 11,83,355 |
| | TOTAL | | 16,48,039 | 42,818 | | 10,01,109 | 1,82,246 | 11,83,355 |

| STATE BANK OF INDIA | | | | | | | | |
|---------------------|-------------|------|-------------|--------------------|------------------|----------------------------------|--|---------------------------------|
| S.No. | KDR No. | | Amount | Date of Investment | Date of Maturity | Interest Accrued upto 31/03/2024 | Accrued Interest during the Year 2024-25 | Total Interest as on 31/03/2025 |
| 1 | 37700557337 | 6.75 | 29,64,000 | 14-May-2018 | 14-May-2028 | 1429827 | 303754 | 17,33,581 |
| 2 | 37786909405 | 6.75 | 40,42,000 | 2-Jul-2018 | 2-Jul-2028 | 18,96,425 | 411092 | 23,07,517 |
| 3 | 37850149290 | 6.85 | 19,38,000 | 2-Aug-2018 | 2-Aug-2028 | 9,09,329 | 199910 | 11,09,239 |
| 4 | 37907370220 | 6.85 | 37,50,000 | 30-Aug-2018 | 30-Aug-2028 | 17,31,180 | 385216 | 21,16,396 |
| 5 | 41814454547 | 7 | 75,00,000 | 31-Mar-2023 | 3-Apr-2026 | 5,31,346 | 577035 | 11,08,381 |
| 6 | 41814454365 | 7 | 75,00,000 | 31-Mar-2023 | 3-Apr-2026 | 5,31,346 | 577035 | 11,08,381 |
| 7 | 41814454933 | 7 | 75,00,000 | 31-Mar-2023 | 3-Apr-2026 | 5,31,346 | 577035 | 11,08,381 |
| 8 | 42499989536 | 7.1 | 9,60,171 | 6-Dec-2023 | 9-Jan-2025 | 20,230 | 66340 | 86,570 |
| 9 | 42341292833 | 7.1 | 0 | 10-Oct-2023 | 13-Nov-2024 | 2,31,394 | 13691 | 2,45,085 |
| 10 | 42893471118 | 7.1 | 5,49,000 | 18-Apr-2024 | 23-May-2025 | 0 | 38089 | 38,089 |
| 11 | 42905255100 | 7.1 | 39,51,737 | 18-Apr-2024 | 28-May-2025 | 0 | 270057 | 2,70,057 |
| 12 | 42997566955 | 7.1 | 7,34,000 | 22-May-2024 | 28-Jun-2025 | 0 | 45339 | 45,339 |
| 13 | 43440519718 | 7.1 | 8,95,000 | 3-Sep-2024 | | 0 | 30169 | 30,169 |
| 14 | 43508347324 | 7.1 | 7,15,000 | 6-Nov-2024 | | 0 | 20965 | 20,965 |
| 15 | 43593957076 | 7.1 | 4,35,684 | 5-Dec-2024 | | 0 | 10257 | 10,257 |
| 16 | 43942828682 | 7.1 | 5,21,110 | 25-Mar-2025 | | 0 | 719 | 719 |
| | TOTAL | | 4,39,55,702 | | | 78,12,423 | 35,26,703 | 1,13,39,126 |
| | | | 4,39,55,702 | | | 88,13,532 | 37,08,949 | 1,25,22,481 |
| | | | 0 | | | | | |


Ankur Aggarwal
(Section Officer)


Rishi Rajan Sahay
(Bursar)

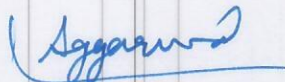

Dr. Poonam Verma
(Prof. Principal)

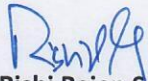


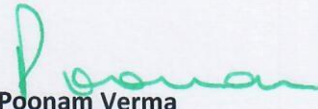


Shaheed Sukhdev College of Business Studies
A.P.C. Fund
Balance Sheet as at March 31, 2025

| Sources of Funds | | Schedule | As at 31.03.2025 | As at 31.03.2024 |
|----------------------------------|--|----------|------------------|------------------|
| Unrestricted Funds | | | | |
| Designated Fund | | 1 | 8,16,195 | 8,16,195 |
| Restricted Fund | | 2 | 24,08,58,819 | 22,72,90,322 |
| Current Liabilities & Provisions | | 3 | - | - |
| Total | | | 24,16,75,014 | 22,81,06,517 |
| 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 | 15,01,25,215 | 15,41,72,696 |
| Short Term | | | - | - |
| Current Assets | | 6 | 7,81,07,698 | 6,04,91,720 |
| Total | | | 24,16,75,014 | 22,81,06,517 |


Ankur Aggarwal
(Section Officer)


Rishi Rajan Sahay
(Bursar)


Poonam Verma
(Prof. -Principal)

As per our separate report of even date attached
for A J P A G & Associates
Chartered Accountants
FRN - 040208N


CA ABHISHEK
(Partner)
Membership No. 551444
Date: - 18.06.2025
Place: - New Delhi
UDIN: 25551444BBIKHT9018



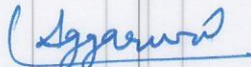


Shaheed Sukhdev College of Business Studies


A.P.C. Fund

Income and Expenditure Account of A.P.C. Fund for the year ended March 31, 2025

| | Schedule | For the year ending 31.03.2025 | | | | For the year ending |
|---|----------|--------------------------------|--------------|--------------------|--------------------|---------------------|
| | | Designated Fund | Capital Fund | Restricted Fund | Total | 31.03.2024 |
| | | | | | | Total |
| Income | | | | | | |
| Academic Receipts | | - | - | - | - | - |
| Grants & Donations | | - | - | - | - | - |
| Income from Investments | 7 | - | - | 1,53,52,279 | 1,53,52,279 | 1,44,68,865 |
| Other Incomes | 8 | - | - | 3,61,853 | 3,61,853 | 5,30,944 |
| Total (A) | | - | - | 1,57,14,132 | 1,57,14,132 | 1,49,99,809 |
| Expenditure | | | | | | |
| Staff Payments & Benefits | | - | - | - | - | - |
| Academic Expenses | | - | - | - | - | - |
| Administrative & General Expenses | 9 | - | - | 21,45,635 | 21,45,635 | 53,540 |
| Transporation Expenses | | - | - | - | - | - |
| Repairs & Maintenance | | - | - | - | - | - |
| Finance Costs | | - | - | - | - | - |
| Other Expenses | | - | - | - | - | - |
| Total (B) | | - | - | 21,45,635 | 21,45,635 | 53,540 |
| Balance being excess of Expenditure over Income (A-B) | | - | - | 1,35,68,497 | 1,35,68,497 | 1,49,46,269 |
| Less: Transferred to Restricted Fund | | - | - | 1,35,68,497 | 1,35,68,497 | 1,49,46,269 |
| 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 A J P A G & Associates
Chartered Accountants
FRN - 040208N



CA ABHISHEK
(Partner)

Membership No. 551444

Date: - 18.06.2025

Place: - New Delhi

UDIN: 25551444BBIKHT9018

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

Schedule 01 (Designated fund)

| Particulars | | As on 31.03.2025 | As on 31.03.2024 |
|--------------------|--|------------------|------------------|
| PGDCSL | | | |
| Last Balance Sheet | | 8,16,195 | 8,16,195 |
| Total | | 8,16,195 | 8,16,195 |

Schedule 02 (Restricted Fund)

| Particulars | | As on 31.03.2025 | As on 31.03.2024 |
|--|--------------|---------------------|---------------------|
| Entrance Examination Fund | | | |
| Opening Balance | 22,72,90,322 | | |
| Add: Excess of Income over Expenditure | 1,35,68,497 | | |
| | | 24,08,58,819 | 22,72,90,322 |
| Total | | 24,08,58,819 | 22,72,90,322 |

Schedule 03 (Current Liabilities & Provisions)

| Particulars | | As on 31.03.2025 | As on 31.03.2024 |
|------------------------|--|------------------|------------------|
| GST Payable | | - | - |
| TDS Payable | | - | - |
| Total (A) + (B) | | - | - |

Schedule 05 (Investment)

| Particulars | | As on 31.03.2025 | As on 31.03.2024 |
|---------------|--|---------------------|---------------------|
| Fixed Deposit | | 15,01,25,215 | 15,41,72,696 |
| Total | | 15,01,25,215 | 15,41,72,696 |

Schedule 06 (Current Assets)

| Particulars | | As on 31.03.2025 | As on 31.03.2024 |
|--------------------------------|--|-----------------------|-----------------------|
| State Bank of India | | 37,61,865 | 6,99,475 |
| Accrued Interest | | 7,40,98,673 | 5,95,46,482 |
| Accrued Interest (S B Account) | | 1,670 | 273 |
| Security (IGL) | | 1,23,080 | 1,23,080 |
| TDS (2020-21) | | 72,895 | 72,895 |
| TDS (2021-22) | | 49,515 | 49,515 |
| Total (A+B) | | 7,81,07,698.00 | 6,04,91,720.00 |

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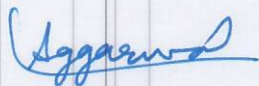
Renuka

P. Arun

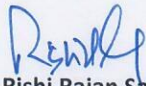


Schedule 04 (Fixed Assets)

| Particulars | Balance as on 31.03.2024 | Addition during year | Total | Depreciation | Net balance as on 31.03.2025 |
|-------------------------|-----------------------------|-------------------------|-------------|--------------|---------------------------------|
| 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 A J P A G & Associates
Chartered Accountants
FRN - 040208N



CA ABHISHEK
(Partner)
Membership No. 551444
Date: - 18.06.2025
Place: - New Delhi

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

Schedule 07 Income from Investments

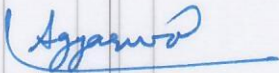
| Particulars | 31.03.2025 | 31.03.2024 |
|----------------------------|-------------|-------------|
| Interest on Fixed Deposits | 1,53,52,279 | 1,44,68,865 |
| Grand Total (A+B) | 1,53,52,279 | 1,44,68,865 |

Schedule 08 Other Income

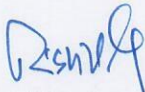
| Particulars | 31.03.2025 | 31.03.2024 |
|----------------------|------------|------------|
| Application money | 303000 | 500000 |
| Saving Bank Interest | 58,853 | 30,944 |
| Total | 3,61,853 | 5,30,944 |

Schedule 09 Administrative & General Expenses

| Particulars | 31.03.2025 | 31.03.2024 |
|-------------------|------------|------------|
| Training | 4,50,000 | 50,000 |
| Harward Journals | 16,88,000 | - |
| Audit Fees | 3,540 | 3,540 |
| Bank Charges | 4,095 | - |
| Grand Total (a+b) | 21,45,635 | 53,540 |



Ankur Aggarwal
(Section Officer)



Rishi Rajan Sahay
(Bursar)



Poonam Verma
(Prof. -Principal)

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Chartered Accountants
FRN - 040208N

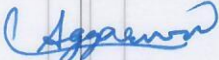


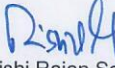
CA ABHISHEK
(Partner)
Membership No. 551444
Date: - 18.06.2025
Place: - New Delhi

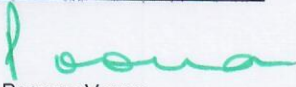
SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
UNIVERSITY OF DELHI

DETAILS OF FIXED DEPOSITS
A.P.C. FUND ACCOUNT AS ON 31.03.2025

| 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-Jul-18 | 18-Jul-28 | 6.75% | SBI |
| 2 | 37906461074 | 6.85 | 1,01,57,665 | 23-Aug-18 | 23-Aug-28 | 6.85% | SBI |
| 3 | 37906431210 | 6.85 | 1,01,57,665 | 23-Aug-18 | 23-Aug-28 | 6.85% | SBI |
| 4 | 37906431038 | 6.85 | 1,01,57,665 | 23-Aug-18 | 23-Aug-28 | 6.85% | SBI |
| 5 | 37906430840 | 6.85 | 1,01,57,665 | 23-Aug-18 | 23-Aug-28 | 6.85% | SBI |
| 6 | 37906430704 | 6.85 | 1,01,57,665 | 23-Aug-18 | 23-Aug-28 | 6.85% | SBI |
| 7 | 37906430534 | 6.85 | 1,01,57,665 | 23-Aug-18 | 23-Aug-28 | 6.85% | SBI |
| 8 | 37906448349 | 6.85 | 1,01,57,665 | 23-Aug-18 | 23-Aug-28 | 6.85% | SBI |
| 9 | 37906447811 | 6.85 | 1,01,57,665 | 23-Aug-18 | 23-Aug-28 | 6.85% | SBI |
| 10 | 37906446759 | 6.85 | 1,01,57,665 | 23-Aug-18 | 23-Aug-28 | 6.85% | SBI |
| 11 | 37906446410 | 6.85 | 1,01,57,665 | 23-Aug-18 | 23-Aug-28 | 6.85% | SBI |
| 12 | 37906446090 | 6.85 | 1,01,57,665 | 23-Aug-18 | 23-Aug-28 | 6.85% | SBI |
| 13 | 37906445654 | 6.85 | 1,01,57,665 | 23-Aug-18 | 23-Aug-28 | 6.85% | SBI |
| 14 | 37906444718 | 6.85 | 1,01,57,665 | 23-Aug-18 | 23-Aug-28 | 6.85% | SBI |
| 15 | 37906527638 | 6.85 | 96,23,051 | 23-Aug-18 | 23-Aug-28 | 6.85% | SBI |
| 16 | 42165238682 | 7.10% | 54,00,044 | 10-Aug-23 | 13-Sep-24 | 7.10% | SBI |
| 17 | 4287516351 | 7.10% | 5,52,475 | 8-Apr-24 | 13-May-25 | | |
| Grand Total | | | 15,01,25,215 | | | | |


Ankur Aggarwal
(Section Officer)

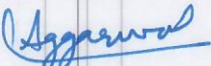
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Rishi Rajan Sahay
(Bursar)



Poonam Verma
(Prof. -Principal)

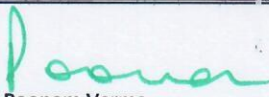


SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
UNIVERSITY OF DELHI
APC FUND ACCOUNT
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31st March 2025

| Previous Year | RECEIPTS | | AMOUNT | Previous Year | PAYMENTS | | AMOUNT |
|---------------|------------------------|-----------|-----------|---------------|-------------------------------|-----------|-----------|
| 23,33,026 | Opening Balance (Bank) | 6,99,475 | 6,99,475 | - | Bank Charges | 4,095 | 4,095 |
| 75,00,000 | Investment | 50,00,000 | 50,00,000 | - | Harward Journals Subscription | 16,88,000 | 16,88,000 |
| 4,37,070 | Interest | 4,57,500 | 4,57,500 | 17,081 | IGL Security | - | - |
| 5,00,000 | Application money | 3,03,000 | 3,03,000 | 1,00,00,000 | Investment | 5,52,475 | 5,52,475 |
| | | | | 3,540 | Audit Fees | 3,540 | 3,540 |
| | | | | 50,000 | Training and development | 4,50,000 | 4,50,000 |
| | | | | 6,99,475 | Closing Balance (Bank) | 37,61,865 | 37,61,865 |
| 1,07,70,096 | Grand Total | | 64,59,975 | 1,07,70,096 | Grand Total | | 64,59,975 |


Ankur Aggarwal
(Section Officer)

(0)

Rishi Rajan Sahay
(Bursar)

(0)

Poonam Verma
(Prof. -Principal)

Refer our separate report of even date attached
for A J P A G & Associates
Chartered Accountants
Firm - 040208N

CA ABHISHEK
(Partner)
Membership No. 551444
Date: - 18.06.2025
Place: - New Delhi
UDIN: 25551444BBIKHT9018





Shaheed Sukhdev College of Business Studies
Student Societies Account
Annual Audited Balance Sheet as at March 31, 2025

| Sources of Funds | Schedule | As at 31.03.2025 | As at 31.03.2024 |
|---|----------|------------------------|------------------------|
| Unrestricted Funds | | | |
| Capital Fund | 1 | 20,77,29,208.53 | 20,42,70,851.19 |
| Designated Funds | 2 | 1,03,85,880.60 | 1,03,37,631.00 |
| Restricted Funds | 3 | 1,94,55,929.99 | 1,47,92,073.99 |
| Current Liabilities & Provisions | 4 | 69,55,863.20 | 85,07,923.20 |
| Total | | 24,45,26,882.32 | 23,79,08,479.38 |
| Application of Funds | | | |
| Fixed Assets | | | |
| Tangible Assets | 5 | 21,48,718.64 | 18,13,709.64 |
| Invesments | | | |
| Long Term | 6 | 16,58,12,524.00 | 17,49,12,524.00 |
| Short Term | 7 | 22,41,368.00 | 26,18,137.00 |
| Current Assests | 8 | 7,43,24,271.68 | 5,85,64,108.74 |
| Total | | 24,45,26,882.32 | 23,79,08,479.38 |

Ankur Aggarwal
(Section Officer)

Rishi Rajan Sahay
(Bursar)

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For A J P A G & Associates
Chartered Accountants
FRN - 040208N

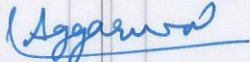
CA ABHISHEK
(Partner)
Membership No. 551444
18.06.2025
Place: - New Delhi
UDIN: 25551444BBIKHT9018

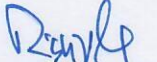


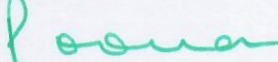


Shaheed Sukhdev College of Business Studies
Student Societies Account
Annual Audited Income and Expenditure Account for the year ended March 31, 2025

| | Schedule | For the year ending 31.03.2025 | | | | For the year ending 31.03.2024 |
|---|----------|--------------------------------|-----------------------|---------------------|-----------------------|--------------------------------|
| | | Designated | Capital Fund | Restricted Fund | Total | Total |
| Income | | | | | | |
| Academic Receipts | 9 | 98,07,381 | 1,21,35,968 | 22,24,980 | 2,41,68,329 | 3,24,33,112 |
| Income from Investments | 10 | - | 1,38,32,430 | 1,24,631 | 1,39,57,061 | 1,30,71,061 |
| Other Incomes | 11 | - | 30,17,199 | 25,000 | 30,42,199 | 32,24,113 |
| Total (A) | | 98,07,381.00 | 2,89,85,597.00 | 23,74,611.00 | 4,11,67,589.00 | 4,87,28,784.77 |
| Expenditure | | | | | | |
| Academic Expenses | 12 | 57,70,873 | 1,86,06,881 | - | 2,43,77,754 | 2,10,20,519.50 |
| Finance Costs | 13 | - | 18,173 | - | 18,173 | 1,800.00 |
| Administrative & General Expenditure | 14 | - | 2,90,281 | 1,49,631 | 4,39,912 | 30,54,398.00 |
| Total (B) | | 57,70,873 | 1,89,15,335 | 1,49,631 | 2,48,35,839 | 2,40,76,118 |
| Balance being excess of Income over Expenditure (A-B) | | 40,36,508 | 1,00,70,262 | 22,24,980 | 1,63,31,750 | 2,46,52,067 |
| Less: Transferred to Respective Funds | | 40,36,508 | 1,00,70,262 | 22,24,980 | 1,63,31,750 | 2,46,52,067 |
| 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 A J P A G & Associates
Chartered Accountants
FRN - 040208N

CA ABHISHEK
(Partner)
Membership No. 551444
18.06.2025
Place: - New Delhi
UDIN: 25551444BMIKHT9018



Shaheed Sukhdev College of Business Studies
Student Societies Account

Schedule 01 (Capital Fund)

| Particulars | | As at 31.03.2025 | As at 31.03.2024 |
|--|-----------------|------------------|------------------|
| Opening Balance | 20,42,70,851.19 | | |
| Less : trf to MG account as last year fees | 66,11,904.56 | | |
| Add: Surpl transferred from Income & Expenditure A/c | 1,00,70,261.90 | | |
| | | 20,77,29,208.53 | 20,42,70,851.19 |
| Total | | 20,77,29,208.53 | 20,42,70,851.19 |

Schedule 02 (Designated Funds)

| Particulars | | As at 31.03.2025 | As at 31.03.2024 |
|---|--------------|------------------|------------------|
| Add on Courses | | | |
| Data Analytical Courses | | | |
| Opening Balance | 43,50,843.00 | | |
| Less Expenses/ Utilisation | 10,10,984.00 | | |
| Less: Surplus/ Deficit transferred from Inc. & Expen. A/c | 11,87,190.00 | 45,27,049.00 | 43,50,843.00 |
| Digital Marketing | | | |
| Opening Balance | 24,09,836.00 | | |
| Less Expenses/ Utilisation | 17,34,089.00 | | |
| Add : Surplus/ Deficit transferred from Inc. & Expen. A/c | 15,26,348.00 | 22,02,095.00 | 24,09,836.00 |
| Fintech | | | |
| Opening Balance | 1,77,709.00 | | |
| Less: Surplus/ Deficit transferred from Inc. & Expen. A/c | - | 1,77,709.00 | 1,77,709.00 |
| Business Intelligence | | | |
| Opening Balance | 2,63,800.00 | | |
| Less Expenses/ Utilisation | 2,67,491.00 | | |
| Add : Surplus/ Deficit transferred from Inc. & Expen. A/c | 1,29,885.00 | 1,26,194.00 | 2,63,800.00 |
| F-MAT | | | |
| Opening Balance | 16,01,389.00 | | |
| Less Expenses/ Utilisation | 8,22,328.00 | | |
| Less: Surplus/ Deficit transferred from Inc. & Expen. A/c | 1,69,440.00 | 9,48,501.00 | 16,01,389.00 |
| NSE Fees | | | |
| Opening Balance | 15,34,054.00 | | |
| Less: Surplus/ Deficit transferred from Inc. & Expen. A/c | - | 15,34,054.00 | 15,34,054.00 |
| CEH Course | 2,98,941.00 | 2,98,941.00 | - |
| FinX | 2,84,704.00 | 2,84,704.00 | |
| DU Examination Fund | | | |
| Theroy Exam | 58,915.50 | | |
| Practical Exam | 2,27,718.10 | 2,86,633.60 | - |
| Total | | 1,03,85,880.60 | 1,03,37,631.00 |

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R. S. N. S.

P. S. N. S.



Schedule 03 (Restricted Funds)

| Particulars | | As at 31.03.2025 | As at 31.03.2024 |
|---|--------------|------------------|------------------|
| Scholarship | | | |
| Opening Balance | 12,53,070.80 | | |
| Add Recd. during year | 10,50,000.00 | | |
| Add transferred from Income & Expenditure A/c | 15,865.00 | 23,18,935.80 | 12,53,070.80 |
| Enactus | | | |
| Opening Balance | 23,36,227.00 | | |
| Add transferred from Income & Expenditure A/c | - | 23,36,227.00 | 23,36,227.00 |
| Sponsorships | | | |
| Opening Balance | 57,21,869.19 | | |
| Add: during year | 13,73,011.00 | 70,94,880.19 | 57,21,869.19 |
| Skill Development center | | | |
| Grant recd. from DU | 8,00,000.00 | 8,00,000.00 | 8,00,000.00 |
| Foreign Students Fees | | | |
| Opening Balance | 46,80,907.00 | | |
| | 22,24,980.00 | 69,05,887.00 | 46,80,907.00 |
| Total | | 1,94,55,929.99 | 1,47,92,073.99 |

Schedule 04 (Current Liabilities & Provisions)

| Particulars | | As at 31.03.2025 | As at 31.03.2024 |
|-------------------------|--|------------------|------------------|
| DU Grant | | 40,000.00 | 40,000.00 |
| Project Innovation | | 15,000.00 | 15,000.00 |
| Student Security | | | |
| | | 23,57,857.00 | 28,22,857.00 |
| TDS | | - | 83,882.00 |
| PGDCSL Course | | | |
| | | 19,01,090.00 | 30,69,059.00 |
| Project (ICSSR) | | | |
| | | 13,966.20 | 22,875.20 |
| University Fees | | 26,27,950.00 | 24,54,250.00 |
| Total | | 69,55,863.20 | 85,07,923.20 |

Schedule 06 (Long Term Investments)

| Particulars | | As at 31.03.2025 | As at 31.03.2024 |
|---|--|------------------|------------------|
| Fixed Deposits against Scholarship Fund | | 21,61,843.00 | 12,61,843.00 |
| Other Fixed Deposits | | 16,36,50,681.00 | 17,36,50,681.00 |
| Total | | 16,58,12,524.00 | 17,49,12,524.00 |

Schedule 07 (Short Term Investments)

| Particulars | | As at 31.03.2025 | As at 31.03.2024 |
|----------------|--|------------------|------------------|
| Fixed Deposits | | 22,41,368.00 | 26,18,137.00 |
| Total | | 22,41,368.00 | 26,18,137.00 |

AE

Ranjit

Pooja



Schedule 08 (Current Assets)

| Particulars | | As at 31.03.2025 | As at 31.03.2024 |
|---------------------------------|--|-----------------------|-----------------------|
| State Bank of India | | 42,03,638.23 | 1,25,86,136.29 |
| POS | | - | 1,575.00 |
| Advances | | 1,08,40,417.00 | 1,52,662.00 |
| Accrued Interest | | 5,21,23,956.35 | 4,00,81,948.35 |
| Sponsorship receivable | | - | 49,000.00 |
| Amt due from ICSSR (Conferecne) | | - | - |
| Due from M G Account | | - | - |
| TDS Refundable (19-20) | | 11,20,017.80 | 11,20,017.80 |
| TDS Refundable (20-21) | | 7,91,738.30 | 7,91,738.30 |
| TDS Refundable (21-22) | | 11,48,460.00 | 11,48,460.00 |
| TDS Refundable (22-23) | | 12,53,447.00 | 12,53,447.00 |
| TDS Refundable (23-24) | | 13,79,124.00 | 13,79,124.00 |
| TDS Refundable (24-25) | | 14,63,473.00 | - |
| Total (A+B) | | 7,43,24,271.68 | 5,85,64,108.74 |

Schedule 05 (Fixed Assets)

| Particulars | Balance as on 01.04.2024 | Additions during year | Total | | Balance as on 31.03.2025 |
|-------------------------|-----------------------------|--------------------------|---------------------|---|-----------------------------|
| Furniture & Fixture | 3,55,056.64 | - | 3,55,056.64 | - | 3,55,056.64 |
| Badminton oles | 12,475.00 | - | 12,475.00 | - | 12,475.00 |
| Microwave oven | 18,892.00 | - | 18,892.00 | - | 18,892.00 |
| Mobile | 16,298.00 | - | 16,298.00 | - | 16,298.00 |
| Class room boards | 1,11,100.00 | 1,31,780.00 | 2,42,880.00 | - | 2,42,880.00 |
| Laptop | 1,18,842.00 | 1,38,625.00 | 2,57,467.00 | - | 2,57,467.00 |
| U.P.S. | 5,36,749.00 | - | 5,36,749.00 | - | 5,36,749.00 |
| Computer System | 33,993.00 | - | 33,993.00 | - | 33,993.00 |
| Battery for UPS | 82,719.00 | - | 82,719.00 | - | 82,719.00 |
| Heater | - | 17,640.00 | 17,640.00 | - | 17,640.00 |
| Musical Instruments | 11,502.00 | - | 11,502.00 | - | 11,502.00 |
| Lamp Stand | 4,660.00 | - | 4,660.00 | - | 4,660.00 |
| LCD/Overhead Projectors | 1,96,482.00 | - | 1,96,482.00 | - | 1,96,482.00 |
| Teaching Aid Equipments | 38,180.00 | - | 38,180.00 | - | 38,180.00 |
| Stereo/Music System | 18,690.00 | - | 18,690.00 | - | 18,690.00 |
| MIC (Wireless) | - | 46,964.00 | 46,964.00 | - | 46,964.00 |
| Air Conditioner | 56,092.00 | - | 56,092.00 | - | 56,092.00 |
| Wifi Cards | 2,01,979.00 | - | 2,01,979.00 | - | 2,01,979.00 |
| Total | 18,13,709.64 | 3,35,009.00 | 21,48,718.64 | - | 21,48,718.64 |

Ankur Aggarwal

Ankur Aggarwal
(Section Officer)

Rishi Rajan Sahay

Rishi Rajan Sahay
(Bursar)

Poonam Verma

Poonam Verma
(Prof. -Principal)

As per our separate report of even date attached
For A J P A G & Associates
Chartered Accountants
FRN - 040208N

CA ABHISHEK
(Partner)
Membership No. 551444
18.06.2025
Place: - New Delhi



Shaheed Sukhdev College of Business Studies
Student Societies Account

Schedule 09 (Academic Receipts)

| Particulars | | As on 31.03.2025 | | As on 31.03.2024 |
|---|-------------|---------------------|-----------|---------------------|
| Capital Fund | | | | |
| Study Material & Learning resource | - | | | |
| Student Welfare Fees | - | | | |
| College Student welfare fund | 1,00,95,650 | | 95,69,350 | |
| College Student Activity & Function Fee | - | | 85,60,985 | |
| Alumini Association | 7,06,218 | | | |
| College Development Fees | 13,34,100 | | 13,54,000 | |
| Comp. Lab. Development Fees | - | | | |
| Games & Sports | - | | | |
| Medical Fund | - | | | |
| Seminar Fees | - | | | |
| | | 1,21,35,968 | | 1,94,84,335 |
| Designated Funds | | | | |
| Data Analytical Course | 35,59,600 | | 30,90,600 | |
| Business Inteligence | 8,55,577 | | 3,73,177 | |
| Digital Marketing | 34,83,000 | | 44,60,000 | |
| CEH Course | 3,04,500 | | 1,40,000 | |
| F-Mat | 13,20,000 | | 20,90,000 | |
| NCCMP | - | | 2,75,000 | |
| C. Weath Course | 2,84,704 | 98,07,381 | | 1,04,28,777 |
| Restricted Funds | | | | |
| Foreign Students | 22,24,980 | 22,24,980 | 25,20,000 | 25,20,000 |
| Total | | 2,41,68,329 | | 3,24,33,112 |

Schedule 10 (Income from Investments)

| Particulars | | 31.03.2025 | | 31.03.2024 |
|----------------------------|-------------|--------------------|-------------|--------------------|
| Capital Fund | | | | |
| Interest on Fixed Deposits | 1,38,32,430 | 1,38,32,430 | 1,29,49,580 | 1,29,49,580 |
| Restricted Fund | | | | |
| Scholarship | 1,24,631 | 1,24,631 | 1,21,481 | 1,21,481 |
| Total | | 1,39,57,061 | | 1,30,71,061 |

Schedule 11 (Other Income)

| Particulars | | 31.03.2025 | | 31.03.2024 |
|---|-----------|------------------|-----------|------------------|
| Capital Fund | | | | |
| Consultancy Share | - | | 87,500 | |
| Income from Short term Courses | 25,37,130 | | 18,69,750 | |
| Sale of ewaste | - | | 6,16,723 | |
| Misc. Income | 68,484 | | 1,06,632 | |
| Saving Bank Interest (including auto sweep) | 4,11,585 | 30,17,199 | 5,19,008 | 31,99,613 |
| Restricted Fund | | | | |
| Sponsorships | - | | - | |
| Scholarship | 25,000 | 25,000 | 25,000 | 25,000 |
| Total | | 30,42,199 | | 32,24,613 |

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Schedule 12 (Academic Expenditure)

| Particulars | | 31.03.2025 | | 31.03.2024 |
|-----------------------------------|-------------|-------------|-----------|-------------|
| Capital Fund | | | | |
| Student Activity Fund | 62,09,966 | | 33,49,601 | |
| Alumini Association | 6,36,915 | | 1,80,300 | |
| College Development Fund | 1,00,04,288 | | 88,50,822 | |
| Financial Assistance | 16,12,082 | | 26,82,615 | |
| NSS Expenses | 19,232 | | 16,948 | |
| Seminar Fees | - | | 11,844 | |
| Career Development Cell | 1,24,398 | | 81,681 | |
| Social Function & Cul. Activities | - | 1,86,06,881 | 1,92,139 | 1,53,65,950 |
| Designated Funds | | | | |
| Data Analytical Course | 23,72,410 | | 15,48,919 | |
| Business Intelligence | 7,25,692 | | 1,09,377 | |
| Digital Marketing | 19,56,652 | | 23,03,294 | |
| Fintech | - | | 1,57,500 | |
| CEH Course | 5,559 | | - | |
| C. Welath Mgnmt | - | | - | |
| F-Mat | 7,10,560 | | 12,43,280 | |
| NCCMP | - | 57,70,873 | 2,92,200 | 56,54,570 |
| Total | | | | |
| | | 2,43,77,754 | | 2,10,20,520 |

Schedule 13 (Finance Cost)

| Particulars | | 31.03.2025 | | 31.03.2024 |
|--------------|--------|------------|-------|------------|
| Bank Charges | 18,173 | 18,173 | 1,800 | 1,800 |
| Total | | | | |
| | | 18,173 | | 1,800 |

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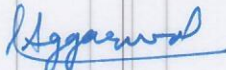
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P. Suman

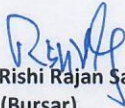


Schedule 14 (Administrative & General Expenditure)

| Particulars | | 31.03.2025 | | 31.03.2024 |
|------------------------|----------|------------|-----------|------------|
| Capital Fund | | | | |
| Audit Fees | 7,080 | | 7,080 | |
| AMC of AC | - | | 28,64,540 | |
| Professional Charges | 96,170 | | 50,150 | |
| Printing & Stationary | 11,328 | | | |
| Repair & Maintenance | 1,13,299 | | | |
| Telephone / Broad Band | 62,404 | 2,90,281 | 64,208 | 29,85,978 |
| Restricted Fund | | | | |
| Scholarships | 1,49,631 | | 68,420 | |
| Sponsorships | - | 1,49,631 | - | 68,420 |
| | | | | |
| Total | | 4,39,912 | | 30,54,398 |



Ankur Aggarwal
(Section Officer)



Rishi Rajan Sahay
(Bursar)



Poonam Verma
(Prof. -Principal)

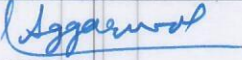
As per our separate report of even date attached
For A J P A G & Associates
Chartered Accountants
FRN - 040208N




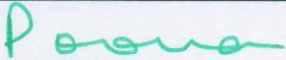
CA ABHISHEK
(Partner)
Membership No. 551444
18.06.2025
Place: - New Delhi

SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
UNIVERSITY OF DELHI
(STUDENTS' SOCIETY ACCOUNT)
DETAILS OF FIXED DEPOSITS AS AT 31ST MARCH 2025

| 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 | 4,93,712 | 97,65,103 | 6.75% |
| 2 | SBI | 37903603580 | 1,00,51,491 | 23-08-2018 | 23-08-2028 | 9,97,456 | 1,98,24,564 | 6.85% |
| 3 | SBI | 37903699689 | 1,00,51,491 | 23-08-2018 | 23-08-2028 | 9,97,456 | 1,98,24,564 | 6.85% |
| 4 | SBI | 37903699974 | 1,00,51,491 | 23-08-2018 | 23-08-2028 | 9,97,456 | 1,98,24,564 | 6.85% |
| 5 | SBI | 37903700083 | 1,00,51,491 | 23-08-2018 | 23-08-2028 | 9,97,456 | 1,98,24,564 | 6.85% |
| 6 | SBI | 37903700458 | 1,00,51,491 | 23-08-2018 | 23-08-2028 | 9,97,456 | 1,98,24,564 | 6.85% |
| 7 | SBI | 37903700708 | 1,00,51,491 | 23-08-2018 | 23-08-2028 | 9,97,456 | 1,98,24,564 | 6.85% |
| 8 | SBI | 37904893765 | 1,00,51,491 | 23-08-2018 | 23-08-2028 | 9,97,456 | 1,98,24,564 | 6.85% |
| 9 | SBI | 37966060048 | 54,45,122 | 21-09-2018 | 21-09-2028 | 5,38,347 | 1,07,39,419 | 6.85% |
| 10 | SBI | 37966062488 | 54,45,122 | 21-09-2018 | 21-09-2028 | 5,38,347 | 1,07,39,419 | 6.85% |
| 11 | SBI | 39962554195 | 98,00,000 | 27-01-2021 | 27-01-2026 | 6,29,730 | 1,28,14,484 | 5.40% |
| 12 | SBI | 39962556884 | 98,00,000 | 27-01-2021 | 27-01-2026 | 6,29,730 | 1,28,14,484 | 5.40% |
| 13 | SBI | 39965398222 | 98,00,000 | 28-01-2021 | 28-01-2026 | 6,29,730 | 1,28,14,484 | 5.40% |
| 14 | SBI | 39965397909 | 98,00,000 | 28-01-2021 | 28-01-2026 | 6,29,730 | 1,28,14,484 | 5.40% |
| 15 | SBI | 39968428733 | 98,00,000 | 29-01-2021 | 29-01-2026 | 6,29,730 | 1,28,14,484 | 5.40% |
| 16 | SBI | 39968428960 | 35,00,000 | 29-01-2021 | 29-01-2026 | 2,24,776 | 45,76,602 | 5.40% |
| 17 | SBI | 40233947900 | 1,00,000 | 22-03-2022 | 22-03-2027 | 6,207 | 1,31,407 | 5.50% |
| 18 | SBI | 40390886990 | 75,00,000 | 25-08-2021 | 25-08-2026 | 4,68,288 | 98,07,003 | 5.40% |
| 19 | SBI | 40390886491 | 75,00,000 | 25-08-2021 | 25-08-2026 | 4,68,288 | 98,07,003 | 5.40% |
| 20 | SBI | 42539467222 | 0 | 20-12-2023 | 20-12-2024 | 72,230 | 72,230 | 6.80% |
| 21 | SBI | 42539998140 | 0 | 20-12-2023 | 20-12-2024 | 2,88,849 | 2,88,849 | 6.80% |
| 25 | SBI | 40673540599 | 98,00,000 | 27-12-2021 | 28-12-2026 | 6,02,544 | 1,28,14,484 | 5.40% |
| | | Sub-Total (a) | 16,36,50,681 | | | 1,38,32,430 | 27,15,85,887 | |
| Scholarships Fixed Deposits | | | | | | | | |
| 1 | SBI | 40868437924 | 0 | 18-06-2021 | 18-06-2031 | 2,496 | 1,00,000 | 5.40% |
| 2 | SBI | 41010277330 | 3,36,843 | 27-05-2022 | 27-05-2032 | 20,693 | 5,81,651 | 5.50% |
| 3 | SBI | 38074871459 | 1,25,000 | 17-11-2018 | 17-11-2023 | 8,303 | 1,25,000 | 6.85% |
| 4 | SBI | 37081564617 | 1,50,000 | 10-08-2022 | 10-08-2027 | 8,424 | 1,50,000 | 5.50% |
| 5 | SBI | 37081566466 | 2,00,000 | 10-08-2022 | 10-08-2027 | 11,205 | 2,00,000 | 5.50% |
| 6 | SBI | 37117479453 | 1,20,000 | 10-08-2022 | 10-08-2027 | 6,919 | 1,20,000 | 5.65% |
| 7 | SBI | 37845209816 | 80,000 | 31-07-2018 | 31-07-2028 | 5,610 | 80,000 | 6.85% |
| 8 | IDBI Bank | 1587107000002301 | 0 | 12-06-2020 | 12-06-2025 | 9,047 | 0 | 5.90% |
| 9 | SBI | 43458490437 | 1,50,000 | | | 4,365 | 1,50,000 | |
| 10 | SBI | 43458420695 | 10,00,000 | | | 29,095 | 10,00,000 | |
| | | Sub-Total (a) | 21,61,843 | | | 1,06,157 | 25,06,651 | |
| | | TOTAL (a+b) | 16,58,12,524 | | | 1,39,38,587 | 27,40,92,538 | |


Ankur Aggarwal
(Section Officer)


Rishi Rajan Sahay
(Bursar)

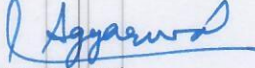

Dr. Poonam Verma
(Principal)



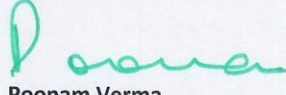


Shaheed Sukhdev College of Business Studies
Hostel Account
Balance Sheet as at March 31, 2025

| Sources of Funds | Schedule | As at 31.03.2025 | As at 31.03.2024 |
|----------------------------------|----------|--------------------|--------------------|
| Capital Fund | 1 | 2,20,95,489 | 1,97,56,301 |
| Designated/ Earmarked Funds | 2 | 58,15,000 | 40,25,000 |
| Restricted Funds | | - | - |
| Loans/ Borrowings | | - | - |
| Secured | | - | - |
| Unsecured | | - | - |
| Current Liabilities & Provisions | 3 | 6,66,309 | 6,10,357 |
| Total | | 2,85,76,798 | 2,43,91,658 |
| Application of Funds | | | |
| Fixed Assets | | | |
| Tangible Assets | 3 | 14,95,862 | 12,20,282 |
| Intangible Assets | | - | - |
| Capital Work in Progress | | - | - |
| Investments | | | |
| Long Term | 4 | - | - |
| Short Term | | 2,58,18,025 | 1,66,65,000 |
| Current Assets | 5 | 12,62,911 | 65,06,376 |
| Loans, Advances & Deposits | | - | - |
| Total | | 2,85,76,798 | 2,43,91,658 |


Ankur Aggarwal
(Section Officer)


Sonika Thakral
(Warden)


Poonam Verma
(Prof. - Principal)

As per our separate report of even date attached
for A J P A G & Associates
Chartered Accountants
FRN - 040208N

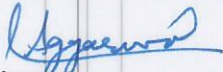
CA ABHISHEK
(Partner)
Membership No. 551444
Date: - 18.06.2025
Place: - New Delhi
UDIN: 25551444BBIKHT9018

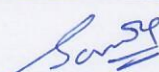


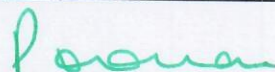


Shaheed Sukhdev College of Business Studies
Hostel Account
Income and Expenditure Account for the year ended March 31, 2025

| | Schedule | For the year ending 31.03.2025 | | | | | For the year ending 31.03.2024 |
|---|----------|--------------------------------|-----------------|--------------|-----------------|-------------|--------------------------------|
| | | Unrestricted funds | | | Restricted fund | Total | Total |
| | | Corpus | Designated fund | Capital Fund | | | |
| Income | | | | | | | |
| Academic Receipts | 5 | - | - | 2,12,97,633 | - | 2,12,97,633 | 2,22,06,319 |
| Grants & Donations | | - | - | - | - | - | - |
| Income from Investments | 6 | - | - | 16,78,332 | - | 16,78,332 | 2,51,834 |
| Other Incomes | 7 | - | - | 46,526 | - | 46,526 | 4,39,851 |
| Total (A) | | - | - | 2,30,22,490 | - | 2,30,22,490 | 2,28,98,004 |
| Expenditure | | | | | | | |
| Staff Payments & Benefits | 8 | - | - | 8,19,155 | - | 8,19,155 | 7,47,372 |
| Academic Expenses | | - | - | - | - | - | - |
| Administrative & General Expenses | 9 | - | - | 1,98,64,092 | - | 1,98,64,092 | 1,83,04,276 |
| Transporation Expenses | | - | - | - | - | - | - |
| Repairs & Maintenance | | - | - | - | - | - | - |
| Finance Costs | 10 | - | - | 56 | - | 56 | 2,036 |
| Other Expenses | | - | - | - | - | - | - |
| Total (B) | | - | - | 2,06,83,303 | - | 2,06,83,303 | 1,90,53,684 |
| Balance being excess of Income over Expenditure (A-B) | | - | - | 23,39,188 | - | 23,39,188 | 38,44,320 |
| Building Fund | | - | - | - | - | - | - |
| Others (specify) | | - | - | - | - | - | - |


Ankur Aggarwal
(Section Officer)


Sonika Thakral
(Warden)


Poonam Verma
(Prof. - Principal)

As per our separate report of even date attached
for A J P A G & Associates
Chartered Accountants
FRN - 040208N

CA ABHISHEK
(Partner)
Membership No. 551444
Date: - 18.06.2025
Place: - New Delhi
UDIN: 25551444BBIKHT9018



Schedule 01 (Capital Fund)

| Particulars | | As at 31.03.2025 | As at 31.03.2024 |
|---|-------------|------------------|------------------|
| General Reserve | | | |
| As per last year | 1,97,56,301 | | |
| | 1,97,56,301 | | |
| Add : Excess of Income over Expenditure | 23,39,188 | 2,20,95,489 | 1,97,56,301 |
| Total | | 2,20,95,489 | 1,97,56,301 |

Schedule 02 (Designated Fund)

| Particulars | | As at 31.03.2025 | As at 31.03.2024 |
|------------------|-----------|------------------|------------------|
| Development Fund | | | |
| As per last year | 40,25,000 | | 40,25,000 |
| Add during year | 17,90,000 | 58,15,000 | |
| Total | | 2,79,10,489 | 2,37,81,301 |

Schedule 03 (Current Liabilities & Provisions)

| Particulars | | As at 31.03.2025 | As at 31.03.2024 |
|--------------------------|-----------|------------------|------------------|
| Advance fee | - | - | - |
| GST | | 1,309.00 | 1,309.00 |
| S S Account | | - | 9,048.00 |
| Security (hostel) | | | |
| As per Last Year Balance | 6,00,000 | | |
| Add: During year | 9,65,000 | | |
| | 15,65,000 | | |
| Less : Refunded | 9,00,000 | 6,65,000 | 6,00,000 |
| Total (A) + (B) | | 6,66,309 | 6,10,357 |

Schedule 5 (Investment)

| Particulars | | As at 31.03.2025 | As at 31.03.2024 |
|-----------------|-------------|------------------|------------------|
| FDs with IDBI | 2,58,18,025 | 2,58,18,025 | 1,66,65,000 |
| Total (A) + (B) | | 2,58,18,025 | 1,66,65,000 |

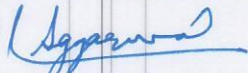
Schedule 06 (Current Assets)

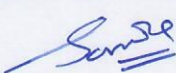
| Bank Balances | | As at 31.03.2025 | As at 31.03.2024 |
|-------------------------|-----------|------------------|------------------|
| IDBI Bank | | (11,45,574) | 62,31,459 |
| Imprest Card | | 25,000 | 21,080 |
| TDS (2024-25) | | 1,45,123 | - |
| TDS (2023-24) | | 25,412 | 25,412 |
| GST | | 1,309 | 1,309 |
| Advance (General) | | | |
| Opening | - | | |
| Add: paid during year | 11,70,401 | | |
| | 11,70,401 | | |
| Less: Recd. during year | 3,82,726 | 7,87,675 | - |
| Accrued Interest | | 14,23,966 | 2,27,115 |
| Total (A) | | 12,62,911 | 65,06,376 |

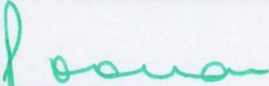
12 Sonu P. S. AIPAG & ASSOCIATES
CA FRN 040208N CHARTERED ACCOUNTANTS

Schedule 03 (Fixed Assets)

| Particulars | Net balance as on 31.03.2024 | Addition during year | Total | Dep. | Net balance as on 31.03.2025 |
|--------------------------------|---------------------------------|-------------------------|-----------|------|---------------------------------|
| Bath Fittings | 29,997 | - | 29,997 | - | 29,997 |
| Bedsheets & Blankets | 50,862 | - | 50,862 | - | 50,862 |
| Computer & Printers | 1,50,376 | - | 1,50,376 | - | 1,50,376 |
| 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 |
| Convactor Heater | - | 2,940 | 2,940 | - | 2,940 |
| Furniture & Fittings | 3,55,118 | 54,210 | 4,09,328 | - | 4,09,328 |
| Router for wifi | - | 1,54,470 | 1,54,470 | - | 1,54,470 |
| 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 | 43,840 | 63,960 | 1,07,800 | - | 1,07,800 |
| Television-LG | 90,000 | - | 90,000 | - | 90,000 |
| Water heater Geysers | 83,219 | - | 83,219 | - | 83,219 |
| Total | 12,20,282 | 2,75,580 | 14,95,862 | - | 14,95,862 |


Ankur Aggarwal
(Section Officer)


Sonika Thakral
(Warden)


Poonam Verma
(Prof. - Principal)

for A J P A G & Associates
Chartered Accountants
FRN - 040208N

CA ABHISHEK
(Partner)
Membership No. 551444
Date: - 18.06.2025
Place: - New Delhi
UDIN: 25551444BBIKHT9018



Schedule 05 Unrestricted Fund (Academic Receipt)

| Particulars | | As at 31.03.2025 | | As at 31.03.2024 |
|----------------------|-------------|------------------|-------------|------------------|
| Admission Fees | 1,80,000 | | 1,76,000 | |
| Establishment Fee | 1,28,45,368 | | 1,35,47,232 | |
| Mess Fee | 82,15,665 | | 83,50,887 | |
| Fines | 17,000 | | | |
| Foreign Student Fees | 39,600 | 2,12,97,633 | 1,32,200 | 2,22,06,319 |
| Grand Total | | 2,12,97,633 | | 2,22,06,319 |

Schedule 6 (Income from Investment)

| Particulars | | As at 31.03.2025 | | As at 31.03.2024 |
|---------------------------|-----------|------------------|--|------------------|
| Interest on fixed deposit | 16,78,332 | 16,78,332 | | 2,51,634 |

Schedule 6 (Other Income)

| Particulars | | As at 31.03.2025 | | As at 31.03.2024 |
|----------------------|--------|------------------|--|------------------|
| Saving Bank Interest | 46,526 | 46,526 | | 4,39,651 |

Schedule & Staff Payments & Benefits

| Particulars | | As at 31.03.2025 | | As at 31.03.2024 |
|--------------------------------|----------|------------------|--|------------------|
| Salary & Allowances | | | | |
| Salary to staff | 8,19,155 | 8,19,155 | | 7,47,572 |
| Total | | 8,19,155 | | 7,47,572 |

Schedule 8 Administrative & General Expenditure

| Particulars | | As at 31.03.2025 | | As at 31.03.2024 |
|--|-------------|--------------------|-------------|--------------------|
| Electricity & Water | 44,06,781 | | 39,01,556 | |
| Audit Fees | 3,540 | | 3,540 | |
| Security | 22,97,380 | | 20,16,538 | |
| House Keeping | 20,96,166 | | 20,93,035 | |
| Property Tax | 5,74,710 | | | |
| Repair & maintenace (Including Computer) | 19,85,697 | | 31,07,478 | |
| Printing & Stationary | 55,511 | | 8,821 | |
| Misc. Contingency | 10,343 | | 2,100 | |
| Housekeeping Material | | | 2,04,475 | |
| AMC of lifts | 4,72,371 | | - | |
| Newspaper & Magazine | 16,600 | | 19,026 | |
| First Aid Box | 17,605 | | 6,024 | |
| Sports Expenses | 20,566 | | 32,767 | |
| Telephone Expensee | 28,307 | | - | |
| Recreational Activity | 1,15,765 | | 63,184 | |
| Meeting Charges | - | | 7,500 | |
| | 1,21,01,342 | 1,21,01,342 | 1,14,66,044 | 1,14,66,044 |
| Mess Charges | 77,62,750 | 77,62,750 | 68,38,232 | 68,38,232 |
| Grand Total | | 1,98,64,092 | | 1,83,04,276 |

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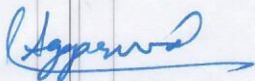
Surge


P. Sarna

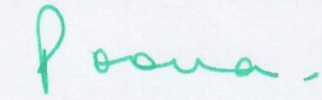


Schedule 9 Finance Cost

| Particulars | | As at 31.03.2025 | | As at 31.03.2024 |
|-------------------|----|------------------|--|------------------|
| Bank Charges | 56 | 56 | | 2,036 |
| Grand Total (a+b) | | 56 | | 2,036 |


Ankur Aggarwal
(Section Officer)


(Warden)


Poonam Verma
(Prof. - Principal)

for A J P A G & Associates
Chartered Accountants
FRN - 040208N


CA ABHISHEK
(Partner)
Membership No. 551444
Date: - 18.06.2025
Place: - New Delhi

