

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 2026; 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, 2026, 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.

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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.

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- 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

Abhishek



CA ABHISHEK
(Partner)

Membership no. 551444

Date: 25.06.2026

Place: New Delhi

UDIN - *26551444MRQMDWS311*

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

Abhishek



CA ABHISHEK
(Partner)

Membership no. 551444

Date: 25.06.2026

Place: New Delhi

UDIN - 26551441MA@MDWS311



Shaheed Sukhdev College of Business Studies
Consolidated Balance Sheet for the year ended on March 31, 2026

Sources of Funds	Schedule	As at 31.03.2026	As at 31.03.2025
Unrestricted Funds			
Capital Fund	1	252,029,737	249,051,866
Designated Funds	2	18,179,666	17,015,375
Restricted Funds	3	278,140,175	260,335,604
Current Liabilities & Provisions	4	114,856,965	86,049,590
Total		663,206,542	612,452,436
Application of Funds			
Fixed Assets			
Tangible Assets	5	46,158,892	37,302,598
Invesments			-
Long Term	6	359,179,499	387,359,505
Short Term	7	29,376,867	4,215,323
Current Assets	8	228,491,284	183,575,010
Total		663,206,542	612,452,436

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: - 25.06.2026

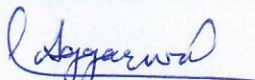
Place: - New Delhi

UDIN: 96551444MREMDWS311



Shaheed Sukhdev College of Business Studies
Consolidated Income and Expenditure Account for the period / year ended March 31, 2026

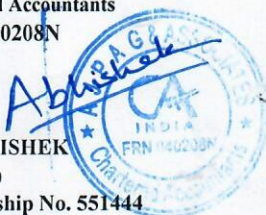
	Schedule	For the year ending 31.03.2026				For the year ending 31.03.2025
		Designated fund	Capital Fund	Restricted Fund	Total	Total
Income						
Academic Receipts	9	6,642,568	56,677,286	4,139,380	67,459,234	72,682,664
Grants & Donations	10	-	225,000,000	-	225,000,000	182,889,735
Income from Investments	11	-	20,555,307	16,425,605	36,980,912	35,628,619
Other Incomes	12	-	6,348,521	146,817	6,495,338	5,087,923
Total (A)		6,642,568	308,581,114	20,711,802	335,935,484	296,288,941
Expenditure						
Staff Payments & Benefits	13	-	171,180,459	-	171,180,459	164,638,233
Academic Expenses	14	4,548,288	9,943,212	-	14,491,500	25,388,698
Administrative & General Expenses	15	-	45,548,187	232,706	45,780,893	37,185,984
Repairs & Maintenance	16	-	33,013,422	-	33,013,422	25,039,191
Finance Costs	17	-	5,822	-	5,822	19,752
Total (B)		4,548,288	259,691,103	232,706	264,472,097	252,271,858
Balance being excess if Expenditure over Income (A-B)		2,094,280	48,890,011	20,479,096	71,463,387	44,017,083
Less: Trf to Respective Funds		2,094,280	2,643,662	20,479,096		35,960,209
Less: Transfer to Provident Fund		-	4,143,924	-	29,360,962	
Less: Grant Due to Dhe						
F.Y. 2025-26		-	42,102,425	-	42,102,425	-
F.Y. 2024-25		-		-	-	8,056,874
Balance carried forward to Capital Fund		-	-	-	-	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: - 25.06.2026

Place: - New Delhi

UDIN: ~~6012655~~ 1444MRQMDWS311

Shaheed Sukhdev College of Business Studies

Schedule 01 (Capital Fund)

Particulars		As at 31.03.2026	As at 31.03.2025
Opening Balance	249,051,867		
Add: New Assets acquired during the year	334,207		
Add: Surplus transferred from Income & Expenditure A/c	2,643,663	252,029,737	249,051,867
Total		252,029,737	249,051,867

Schedule 02 (Designated Funds)

Particulars	As at 31.03.2026	As at 31.03.2025
PGDCSL	816,195	816,195
Salary deduction	-	-1,700
Hostel Development Fund	8,517,400	5,815,000
Add On Courses		-
Data Analytical Courses	4,182,405	4,527,049
Business Intelligence	296,159	126,194
Digital Marketing	1,497,751	2,202,095
Fintech	177,709	177,709
F-Mat	610,990	948,501
CEH Course	30,421	298,941
C. Wealth Course	67,884	284,704
DU Examination Fund	448,698	286,634
NSE Fees	1,534,054	1,534,054
Grand Total	18,179,666	17,015,375

Schedule 03 (Restricted Funds)

Particulars	As at 31.03.2026	As at 31.03.2025
Eco-Club	20,855	20,855
Entrance Examination Fund		
Opening Balance	240,858,819	
Add: Excess of Income over Expenditure	16,177,841	
Less: Assets Written Off	789,537	
	256,247,123	240,858,819
Scholarship	2,355,811	2,318,936
Enactus	2,336,227	2,336,227
Sponsorship	3,834,892	7,094,880
Skill Development Center	2,300,000	800,000
Foreign Students Fees	11,045,267	6,905,887
Total	278,140,175	260,335,604

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Schedule 04 (Current Liabilities & Provisions)

Particulars		As at 31.03.2026	As at 31.03.2025
Unspent Grant carried over from Capital Fund	19,561,674		
Less: Amount refunded	18,535,614		
	1,026,059		
Less : Assets Purchased	462,727		
Add: Unspent balance	42,102,425		
Unspent Grant - DHE as on 31.03.2026		42,665,757	19,561,674
Security Depsoit (including hostel)		2,975,357	3,022,857
DU Grant		40,000	40,000
Project Innovations		15,000	15,000
Unnat Bharat Mission		50,000	-
Performance Security		352,313	352,313
PGDCSL Fees		888,810	1,901,090
Project (ICSSR)		13,966	13,966
University Dues		2,497,900	2,627,950
GST Payable		-	1,309
SS Accoount			-
TDS Payable			-
Employees Subscription		65,287,432	58,493,936
Interest Distribution Account		70,430	19,495
Grand Total		114,856,965	86,049,590

Schedule 06 (Long Term Investments)

Particulars		As at 31.03.2026	As at 31.03.2025
Fixed Deposits against Scholarship Fund		2,161,843	2,161,843
Other Fixed Deposits		357,017,656	385,197,662
Total		359,179,499	387,359,505

Schedule 07 (Short Term Investments)

Particulars		As at 31.03.2026	As at 31.03.2025
Fixed Deposits		29,376,867	4,215,323
Total		29,376,867	4,215,323

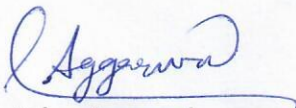






Schedule 08 (Current Assets)

Particulars	As at 31.03.2026	As at 31.03.2025
IDBI Bank	3,971,023	-1,145,574
Bank Balances (SBI)	43,921,629	24,192,815
SBI Imprest Card/ POS	10,000	10,000
IDBI Imprest card	25,000	25,000
Accrued Interest	171,708,701	140,027,089
Sponsorship Receivable	34,300	-
Advances	114,100	11,722,192
Interest Receivable (TPDDL)	240,568	231,212
TDS (2019-20)	1,398,120	1,398,120
TDS (2020-21)	1,119,535	1,119,535
TDS (2021-22)	1,344,546	1,344,546
TDS (2022-23)	1,312,594	1,312,594
TDS (2023-24)	1,464,686	1,464,686
TDS (2024-25)	-	1,743,784
TDS (2025-26)	1,694,981	
TCS (2020-21)	2,591	2,591
Security Deposit (IGL)	123,080	123,080
Sunlite	4,800	-
GST Cash Ledger	231	1,540
GIS	800	1,800
Total	228,491,284	183,575,010



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: - 25.06.2026

Place: - New Delhi

Shaheed Sukhdev College of Business Studies

Schedule 09 (Academic Receipts)

Particulars	For the year ending 31.03.2026		For the year ending 31.03.2025	
Capital Fund				
Tuition Fees	270,730		341,370	
I Card Fees	3,000		4,600	
Library Fines	100,548		242,533	
College facilities & Service charges	21,145,300		26,628,199.00	
Hostel Fees	23,012,276		21,297,633	
College Student welfare fund	10,380,350		10,095,650	
Alumini Association	-		706,218	
College Development Fees	1,765,082		1,334,100	
		56,677,286		60,650,303
Designated Funds				
Digital Analytical Course	3,256,200		3,559,600	
Business Intelligence	291,200		855,577	
Digital Marketing	2,486,400		3,483,000	
Fintech			-	
CEH Course			304,500	
C. Weath Course	608,768		284,704	
F-Mat			1,320,000	
PGDCSL Fees		6,642,568	-	9,807,381
Restricted Funds				
Foreign Student Fees	4,139,380	4,139,380	2,224,980	2,224,980
Total		67,459,234		72,682,664

Schedule 10 (Grants)

Particulars	For the year ending 31.03.2026		For the year ending 31.03.2025	
Salaries	200,000,000		170,422,020	
Other Than Salaries	25,000,000	225,000,000	12,467,715	182,889,735
Total		225,000,000		182,889,735

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Schedule 11 (Income from Investments)

Particulars	For the year ending 31.03.2026		For the year ending 31.03.2025	
Capital Fund				
Interest on Fixed Deposits	20,555,307	20,555,307	20,151,709	20,151,709
Restricted Fund				
Interest on Fixed Deposits	16,425,605	16,425,605	15,476,910	15,476,910
Total		36,980,912		35,628,619

Schedule 12 (Other Income)

Particulars	For the year ending 31.03.2026		For the year ending 31.03.2025	
Capital Fund				
RTI	10		20	
Saving Bank Interest	673,173		772,424	
Tender Money	10,000		-	
Fine	125,000		-	
Guest House	-		20,700	
Leave pay contribution	33,808		20,861	
Licence Fees	785,310		755,696	
Income from TPDDL Security	267,300		256,905	
Income from interest of IT refund	95,926		-	
Health Center Contribution	984,300		253,850	
Misc. Income	68,423		83,484	
Lapse Security	762,500		-	
Loss of books	1,181		-	
Sale of Ewaste	610,423		-	
Sale of newspaper	26,277		-	
Income from short term courses	1,904,890	6,348,521	2,537,130	4,701,070
Restricted Fund				
Saving Bank Interest	21,817		58,853	
Application Money	-		303,000	
Scholarship	125,000		25,000	
Sponsorship	-	146,817	-	386,853
Total		6,495,338		5,087,923

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Schedule 13 (Staff Payments and Benefits)

Particulars	For the year ending 31.03.2026		For the year ending 31.03.2025	
Teaching Staff	102,631,295		101,794,817	
Administrative Staff	9,492,981		9,010,781	
Group C Staff	9,639,794		10,097,767	
Library Staff	5,963,467		4,598,586	
Laboratory Staff	11,052,574		9,100,760	
Leave Salary & Pension Contribution	465,311		47,766	
10 days earned leave encashment	126,854		73,353	
Tuition Fee Reimbursement	1,012,500		860,623	
Medical Re-imbursement	4,848,123		3,535,638	
Pension	18,645,735		17,439,939	
Encashment of Earned Leave	658,670		4,276,760	
LTC/HTC	221,355		391,032	
Gratuity	3,817,265		1,814,992	
OTA	3,000		1,440	
Commutation of Pension	1,905,596		774,824	
Salary to Staff Hostel	695,939		819,155	
		171,180,459		164,638,233
Total		171,180,459		164,638,233

Schedule 14 (Academic Expenditure)

Particulars	For the year ending 31.03.2026		For the year ending 31.03.2025	
Capital Fund				
Library Contingency	41,511		31,374	
Library Book Binding	-		136,688	
Newspaper & Journals	355,750		305,037	
Maint. Of Computers	732,812		537,845	
Student Activity Fund	3,145,048		6,209,966	
Alumni Association	423,290		636,915	
College Development Fund	-		10,004,288	
Financial Assistance	2,186,565		1,612,082	
Ewaste	610,423		-	
Grant to SIIF	1,957,496		-	
NSS Expenses	3,119		19,232	
Career Development Cell	187,401		124,398	
Social Function & Cul. Activities	299,797	9,943,212	-	19,617,825
Designated Funds				
Digital Analytical Course	2,419,149		2,372,410	
Business Intelligence	-		725,692	
Digital Marketing	1,587,580		1,956,652	
CEH Course	-		5,559	
C Wealth Course	541,559		-	
F-Mat	-		710,560	
		4,548,288		5,770,873
Total		14,491,500		25,388,698

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Schedule 15 (Administrative & General Expenditure)

Particulars	For the year ending 31.03.2026		For the year ending 31.03.2025	
Capital Fund				
House Keeping	6,975,923		7,163,287	
Telephone	266,769		180,250	
Postage	35,457		11,824	
Printing & Stationary	237,016		372,143	
Audit Fees	7,080		14,160	
Guest House	30,650		9,200	
Generator Expenses	263,010		-	
Contingency	30,902		47,338	
Meeting Charges	192,500		423,000	
G B Expenses	20,147		-	
Litigation Charges	53,410		74,010	
Property Tax	3,436,497		3,245,313	
Reimbursement of Newspaper	20,938		22,664	
Conveyance to Staff	469,895		547,165	
Garden Expenditure	33,543		182,310	
First Aid Box	9,563		23,604	
Training	-		6,000	
Reimbursement of Bag	8,125		10,000	
Security Services	8,262,384		8,040,822	
AMC of Acs	10,109,123		-	
Professional Charges	107,320		96,170	
Hostel Expenditure				
Newspaper	14,684		16,600	
Repair & Maint.	2,490,290		2,098,996	
Water & Electiricty	3,917,070		4,406,781	
House keeping material	66,910		-	
Sports	90,612		20,566	
Recreational Activity	220,726		115,765	
Mess Charges	8,177,643	45,548,187	7,762,750	34,890,718
Restricted Fund				
Scholorships	121,374		149,631	
Training	-		450,000	
Staff Watch (DU Centenary)	111,332		-	
Audit Fees	-		3,540	
Bank Charges	-		4,095	
Library Journal (harward)	-	232,706	1,688,000	2,295,266
Total		45,780,893		37,185,984

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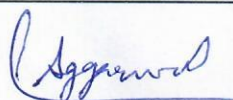
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Schedule 16 (Repair & Maintenance)

Particulars	For the year ending 31.03.2026		For the year ending 31.03.2025	
Repair & Replacement of Furniture			-	
Maint. Of college Bldg	12,330,741		593,662	
STP Plant repair	-		2,710,000	
AMC of Lifts	1,401,887		1,492,589	
Water & Electricity Charges	19,273,877		20,235,139	
College Website	6,917	33,013,422	7,801	25,039,191
Total		33,013,422		25,039,191

Schedule 17 (Finance Cost)

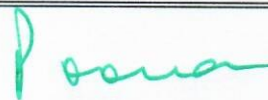
Particulars	For the year ending 31.03.2026		For the year ending 31.03.2025	
Bank charges	5,822	5,822	19,752	19,752
Total		5,822		19,752



Ankur Aggarwal
(Section Officer)

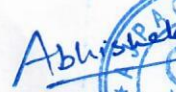


Rishi Rajan Sahay
(Bursar)



Poonam Verma
(Prof. -Principal)

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


CA ABHISHEK
(Partner)
Membership No. 551444
Date: - 25.06.2026
Place: - New Delhi



Shaheed Sukhdev College of Business Studies

Schedule 05 (Fixed Assets)

Particulars	Net Balance 01.04.2025	Addition during year	Total	Written Off	Net Balance 31.03.2026
Air Conditioners	173,291.00	-	173,291	-	173,291
Audio Mixer	-	42,480	42,480	-	42,480
Bath Fittings	29,997.00	-	29,997	-	29,997
Battery for UPS	2,416,116.00	-	2,416,116	-	2,416,116
Badminton Poles	12,475.00	-	12,475	-	12,475
Bedsheets & Blankets	50,862.00	-	50,862	-	50,862
Boards	242,880.00	-	242,880	-	242,880
Calculators	5,008.00	-	5,008	-	5,008
Camera	-	21,334	21,334	-	21,334
Ceiling fans	13,794.00	-	13,794	-	13,794
Computer Systems (Skill Dev.)	-	2,295,000	2,295,000	-	2,295,000
Computer Systems including laptop	14,302,123.41	3,314,449	17,616,572	70,730	17,545,842
Fortigate	1,917,500.00	-	1,917,500	-	1,917,500
Franking Machine	15,904.55	-	15,905	-	15,905
Furniture & Fittings	2,326,058.32	134,800	2,460,858	39,696	2,421,162
Gas Pipeline	104,677.00	-	104,677	-	104,677
Generator Set	1,132.00	-	1,132	-	1,132
Heater	20,580.00	-	20,580	-	20,580
I Card Printer	60,000.00	-	60,000	-	60,000
Induction	6,990.00	-	6,990	-	6,990
Kettel-Prestige	7,388.00	-	7,388	-	7,388
Laptop	257,467.00	91,000	348,467	-	348,467
Lamp Stand	4,660.00	-	4,660	-	4,660
Lan Cabelling for Computer Lab	38,076.00	-	38,076	-	38,076
Lan Card	14,986.00	-	14,986	14,986	-
LCD Projector	1,720,085.00	3,077,360	4,797,445	794,337	4,003,108
LCD Standee	-	327,800	327,800	-	327,800
Library Books	10,665,863.26	450,527	11,116,390	3,108	11,113,282
Locks & Chains	549,531.00	-	549,531	-	549,531
Matresses	176,680.00	-	176,680	-	176,680
MIC (Wireless)	46,964.00	-	46,964	-	46,964
Microwave	67,482.00	-	67,482	-	67,482
Mobile Phone	24,597.00	-	24,597	-	24,597
Musical Instrument	11,502.00	-	11,502	-	11,502
Paper Shredder	9,900.00	-	9,900	-	9,900
Photocopier (Transformer)	357,492.00	-	357,492	-	357,492
Public Address System	95,359.00	-	95,359	-	95,359
Routers (hostel)	154,470.00	-	154,470	-	154,470
Sound System	59,440.00	-	59,440	-	59,440
Sports Material	107,800.00	-	107,800	-	107,800
Stereo/Music System	24,190.00	-	24,190	-	24,190
Teaching Aid Equipment	66,059.90	-	66,060	-	66,060
Television	90,000.00	-	90,000	-	90,000
Typewriter	12,019.70	-	12,020	-	12,020
U.P.S.	608,003.00	-	608,003	-	608,003
Vaccum Cleaner	-	24,400	24,400	-	24,400
Water Cooler & referagator	85,300.40	-	85,300	-	85,300
Water Dispensor	56,737.00	-	56,737	-	56,737

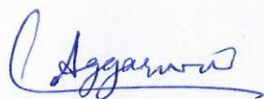
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Water Heaters	83,219.00	-	83,219	-	83,219
Water Motor	5,960.00	-	5,960	-	5,960
Wifi Cards	201,979.00	-	201,979	-	201,979
Grand Total	37,302,598.46	9,779,150	47,081,749	922,857	46,158,892



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: - 25.06.2026
Place: - New Delhi



17

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.



Abhishek

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



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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 - NIL
2. EXPENDITURE IN FOREIGN CURRENCY - NIL

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

Abhishek
CA ABHISHEK
(Partner)
Membership no. 551444
Date: 25.06.2026
Place: New Delhi



For & behalf of the Management

Ankur Aggarwal
Ankur Aggarwal
(Section Officer)

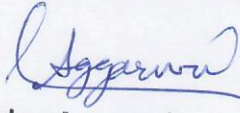
Rishi Rajan Sahay
Rishi Rajan Sahay
(Bursar)

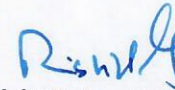
Poonam Verma
(Poonam Verma)
(Prof. – Principal)



Shaheed Sukhdev College of Business Studies
Maintenance Grant Account
Audited Balance Sheet for the year ended on March 31, 2026

Sources of Funds	Schedule	As at 31.03.2026	As at 31.03.2025
Unrestricted Funds			
Capital Fund	1	19,686,788.90	19,227,169.90
Designated Funds	2	-	(1,700.14)
Restricted Funds	3	20,855.00	20,855.00
Current Liabilities & Provisions	4	43,018,070.08	19,913,986.62
Total		62,725,713.98	39,160,311.38
Application of Funds			
Fixed Assets			
Tangible Assets	5	20,675,535.90	20,215,916.90
Invesments			
Long Term		-	-
Short Term	6	2,536,162.00	1,973,955.00
Current Assets	7	39,514,016.08	16,970,439.48
Total		62,725,713.98	39,160,311.38


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: - 25.06.2026

Place: - New Delhi

UDIN: 26551444MRQMDW05311



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

Audited Income and Expenditure Account for the year ended March 31, 2026

	Schedule	For the year ending 31.03.2026				For the year ending 31.03.2025
		Designated fund	Capital Fund	Restricted fund	Total	Total
Income						
Academic Receipts	8	-	21,519,577.50	-	21,519,577.50	27,216,702.00
Grants & Donations	9	-	225,000,000.00	-	225,000,000.00	182,889,735.00
Income from Investments	10	-	672,307.00	-	672,307.00	931,998.00
Other Incomes	11	-	3,930,822.24	-	3,930,822.24	1,625,401.98
Total (A)		-	251,122,706.74	-	251,122,706.74	212,663,836.98
Expenditure						
Staff Payments & Benefits	12	-	170,484,520.00	-	170,484,520.00	163,819,078.00
Academic Expenses	13	-	1,130,073.00	-	1,130,073.00	1,010,944.00
Administrative & General Expenses	14	-	15,359,672.14	-	15,359,672.14	15,208,715.50
Repairs & Maintenance	15	-	22,044,500.36	-	22,044,500.36	24,566,820.00
Finance Costs	16	-	1,516.30	-	1,516.30	1,405.38
Other Expenses		-	-	-	-	-
Total (B)		-	209,020,281.80	-	209,020,281.80	204,606,962.88
Balance being excess of Expenditure over Income (A-B)		-	42,102,424.94	-	42,102,424.94	8,056,874.10
Less: Transferred to Designated Funds		-	-	-	-	-
Less: Grant Due to UGC						
F.Y. 2024-25		-	-	-	-	8,056,874.10
F.Y. 2025-26		-	42,102,424.94	-	42,102,424.94	-
Balance being deficit carried to Capital Fund		-	-	-	-	-

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

Date: - 25.06.2026

Place: - New Delhi

UDIN: 96551444/MR@MDWS311



Shaheed Sukhdev College of Business Studies
Maintenance Grant Account

Schedule 01 (Capital Fund)

Particulars		As at 31.03.2026	As at 31.03.2025
Opening Balance	19,227,169.90		
Add: New Assets acquired during the year	462,727.00		
Less : Written off	3,108.00	19,686,788.90	19,227,169.90
Total		19,686,788.90	19,227,169.90

Schedule 02 (Designated/Earmarked Fund)

Particulars	As at 31.03.2026	As at 31.03.2025
Salary Deduction	-	(1,700.14)
Grand Total	-	(1,700.14)

Schedule 03 (Restricted Fund)

Particulars	As at 31.03.2026	As at 31.03.2025
Eco-Club	20,855.00	20,855.00
Total	20,855.00	20,855.00

Schedule 04 (Current Liabilities)

Particulars		As at 31.03.2026	As at 31.03.2025
Unspent Grant carried over as on 31.3.25	19,561,673.62		
Less : Amr Refunded to DHE	18,535,614.48		
Balance	1,026,059.14		
Less : Assets purchased (net)	462,727.00		
Add: Unspent grant for the current financial year			
Transfer from Income and Exp A/c	42,102,424.94	42,665,757.08	19,561,673.62
Performance Security		352,313.00	352,313.00
Total		43,018,070.08	19,913,986.62

Schedule 06 (Investment)

Particulars	As at 31.03.2026	As at 31.03.2025
Auto Sweep Investment	940,192.00	877,669.00
Fixed Deposit	1,595,970.00	1,096,286.00
Total	2,536,162.00	1,973,955.00

Schedule 07 (Current Assets)

Particulars	As at 31.03.2026	As at 31.03.2025
Bank Balances (SBI)	38,775,812.50	16,225,330.48
SBI Imprest Card	10,000.00	10,000.00
Accrued Interest	75,526.00	68,968.00
Advances	94,100.00	94,100.00
Interest Receivable (TPDDL)	240,567.58	231,212.00
TDS (2020-21)	46,823.00	46,823.00
TDS (2021-22)	70,259.00	70,259.00
TDS (2022-23)	59,147.00	59,147.00
TDS (2023-24)	43,015.00	43,015.00
TDS (2024-25)	-	116,963.00
TDS (2025-26)	95,144.00	-
TCS (2020-21)	2,591.00	2,591.00
GST Cash Ledger	231.00	231.00
GIS	800.00	1,800.00
Total	39,514,016.08	16,970,439.48

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Schedule 05 (Fixed Assets)

Particulars	Net Balance 01.04.2025	Addition during year	Total	Written off	Net Balance 31.03.2026
Library Books	10,665,863.26	450,527.00	11,116,390.26	3,108.00	11,113,282.26
Generator Set	1,132.00	-	1,132.00	-	1,132.00
Franking Machine	15,904.55	-	15,904.55	-	15,904.55
Calculators	5,008.00	-	5,008.00	-	5,008.00
Typewriter	12,019.70	-	12,019.70	-	12,019.70
Transformer(Photocopier)	10,725.00	-	10,725.00	-	10,725.00
Public Address System	95,359.00	-	95,359.00	-	95,359.00
Furniture & Fittings	441,825.68	-	441,825.68	-	441,825.68
Water Cooler & referagator	400.40	-	400.40	-	400.40
Teaching Aid Equipment	2,029.90	-	2,029.90	-	2,029.90
Air Conditioners	4,120.00	-	4,120.00	-	4,120.00
Computer Systems	8,119,183.41	-	8,119,183.41	-	8,119,183.41
U.P.S.	69,504.00	-	69,504.00	-	69,504.00
LCD Projector	729,266.00	-	729,266.00	-	729,266.00
Vaccum Cleaner	-	12,200.00	12,200.00	-	12,200.00
Sterio	5,500.00	-	5,500.00	-	5,500.00
Lan Cabelling for Computer Lab	38,076.00	-	38,076.00	-	38,076.00
Grand Total	20,215,916.90	462,727.00	20,678,643.90	3,108.00	20,675,535.90



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: - 25.06.2026

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 31.03.2026		For the year ending 31.03.2025	
College Funds				
Tuition Fees	270,730.00		341,370.00	
I Card Fees	3,000.00		4,600.00	
Library Fines	100,547.50		242,533.00	
College facilities & Service charges	21,145,300.00	21,519,577.50	26,628,199.00	27,216,702.00
Grand Total (a+b)		21,519,577.50		27,216,702.00

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

Particulars	For the year ending 31.03.2026		For the year ending 31.03.2025	

Schedule 9 Grants

Particulars	For the year ending 31.03.2026		For the year ending 31.03.2025	
Salaries	200,000,000.00		170,422,020.00	
Other Than Salaries	25,000,000.00		12,467,715.00	
Promotion of sports facilities	-	225,000,000.00	-	182,889,735.00
Total		225,000,000.00		182,889,735.00

Schedule 10 Income from Investments

Particulars	For the year ending 31.03.2026		For the year ending 31.03.2025	
Interest on FD	672,307.00	672,307.00	931,998.00	931,998.00
Grand Total (A+B)		672,307.00		931,998.00

Schedule 11 Other Income

Particulars	For the year ending 31.03.2026		For the year ending 31.03.2025	
RTI	10.00		20.00	
Saving Bank Interest	430,611.48		302,370.00	
Tender Money	10,000.00		-	
Sale of old newspaper	26,276.75		-	
Accommodation Charges	-		20,700.00	
Leave pay salary & Pension Contribution	33,808.00		20,861.00	
Loss of Books	1,181.00			
Licence Fees	785,310.00		755,696.00	
Sale of E-waste	610,423.00		-	
Income from TPDDL Security	267,300.01		256,904.98	
Interest on Income Tax refund	6,434.00			
Health centre contribution	984,300.00		253,850.00	
Misc. Income	12,668.00		15,000.00	
Lapse Security	762,500.00	3,930,822.24	-	1,625,401.98
Total A		3,930,822.24		1,625,401.98

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Schedule 12 Staff Payments and Benefits

Particulars	For the year ending 31.03.2026		For the year ending 31.03.2025	
Teaching Staff	102,631,295.00		101,794,817.00	
Administrative Staff	9,492,981.00		9,010,781.00	
Group C Staff	9,639,794.00		10,097,767.00	
Library Staff	5,963,467.00		4,598,586.00	
Laboratory Staff	11,052,574.00		9,100,760.00	
Leave Salary & Pension Contribution	465,311.00		47,766.00	
10 days earned leave encashment	126,854.00		73,353.00	
Tuition Fee Reimbursement	1,012,500.00		860,623.00	
Medical Re-imbursement	4,848,123.00		3,535,638.00	
Pension	18,645,735.00		17,439,939.00	
Encashment of Earned Leave	658,670.00		4,276,760.00	
LTC/HTC	221,355.00		391,032.00	
Gratuity	3,817,265.00		1,814,992.00	
OTA	3,000.00		1,440.00	
Commutation of Pension	1,905,596.00	170,484,520.00	774,824.00	163,819,078.00
Total		170,484,520.00		163,819,078.00

Schedule 13 Academic Expenditure

Particulars	For the year ending 31.03.2026		For the year ending 31.03.2025	
Library Contingency	41,511.00		31,374.00	
Lib. Book Binding	-		136,688.00	
Newspaper & Journals	355,750.00	397,261.00	305,037.00	473,099.00
Subtotal (a)		397,261.00		473,099.00
Computer Laboratory				
Maint. Of Computers	732,812.00		537,845.00	
Subtotal (b)		732,812.00		537,845.00
Grand Total (a+b)		1,130,073.00		1,010,944.00

Schedule 14 Administrative & General Expenditure

Particulars	For the year ending 31.03.2026		For the year ending 31.03.2025	
House Keeping	4,690,688.00		5,067,121.00	
Telephone	84,304.00		89,539.00	
Postage	35,457.00		11,824.00	
Printing & Stationary	224,659.00		305,304.00	
Audit Fees	3,540.00		3,540.00	
Guest house expenses	30,650.00		9,200.00	
Generator Expenses	263,010.00		-	
Contingency	17,924.14		36,995.00	
Meeting Charges (Honorarium)	170,000.00		423,000.00	
G B Expenses	20,147.00		-	
Litigation Charges	53,410.00		74,010.00	
Property Tax	3,149,142.00		2,670,603.00	
Reimbursement of Newspaper	20,938.00		22,664.00	
Conveyance to Staff	469,025.00		547,165.00	
Garden Expenditure	33,543.00		182,310.00	
First Aid Box	4,104.00		5,998.50	
Training Fees	-		6,000.00	
Reimbursement of Bag	8,125.00		10,000.00	
Security Services	6,081,006.00	15,359,672.14	5,743,442.00	15,208,715.50
Grand Total (a+b)		15,359,672.14		15,208,715.50

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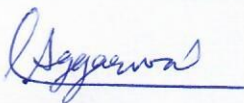
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Schedule 15 Repair & Maintenance

Particulars	For the year ending 31.03.2026		For the year ending 31.03.2025	
Repair & Replacement of Furniture	-		-	
Maint. Of College Bldg.	1,361,819.00		593,662.00	
STP maintenance	-		2,710,000.00	
AMC of Lifts	1,401,887.36		1,020,218.00	
Water & Electricity Charges	19,273,877.00		20,235,139.00	
College Website	6,917.00	22,044,500.36	7,801.00	24,566,820.00
Total		22,044,500.36		24,566,820.00

Schedule 16 Finance Cost

Particulars	For the year ending 31.03.2026		For the year ending 31.03.2025	
Bank charges	1,516.30		1,405.38	
Total		1,516.30		1,405.38



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: - 25.06.2026
Place: - New Delhi



Shaheed Sukhdev College of Business Studies

STATEMENT OF ADVANCE AS ON 31/03/2026

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	Canteen door	
			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 the utilization certificate is the 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 the 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.

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 posts 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 via their letter no. SSCRS/ACCOUNTS/2021-22/898 dated 07.01.2022.

Abhishek



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 040208



CA ABHISHEK

(Partner)

Membership Number: 551444

Date: 25th June 2026

Place: Delhi

UDIN: 26551444KDOIDE4835

A J P A G & ASSOCIATES

CHARTERED ACCOUNTANTS



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 2025-2026
Grant in Aid (Salaries)

S.NO	Letter No.	Amount
1	F.No. DHE- 03(1)100%/GIA/SSCBS/ 2025-26/522-531 dated 02.05.2025	4,81,25,000/-
2	F.No. DHE- 03(1)100%/GIA/SSCBS/ 2025-26/3300-09 dated 18.07.2025	4,81,25,000/-
3	F.No. DHE- 03(1)100%/GIA/SSCBS/ 2025-26/5489-5498 dated 17.10.25	4,81,25,000/-
4	F.No. DHE- 03(1)100%/GIA/SSCBS/ 2025-26/7623-32 dated 03.02.2026	5,56,25,000/-
	Total(a)	20,00,00,000/-

Certified that out of Rs. 20,00,00,000/- (a) of grant-in-aid sanctioned during the year 2025-2026 in favour of Shaheed Sukhdev College of Business Studies vide Department letter number(s) given in the margin and Rs. 1,25,52,699.39 (refunded Rs. 1,25,52,699.39) on account of unspent balance of the previous year and a sum of Rs. 20,74,148/- (b) collected as fees/ receipts totalling to Rs. 2,020,74,148.00 (sum of (a+b), a sum of Rs. 17,04,84,820.00 has been utilised for the purpose of

Salary & Pension for which it was sanctioned, and the balance of Rs. 3,15,89,628.00 remained unutilized at the end of the year will be adjusted towards the grant-in-aid payable during the next year 2026-2027.

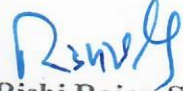
- Certified that I have satisfied myself that the conditions on which the Grant-in-Aid was sanctioned have duly fulfilled/ are being fulfilled except for the matters mentioned separately if any in the main certificate report forming integral part of this certificate and

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

Kind of Checks Exercised:

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


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: 25th June 2026

Place: Delhi

UDIN: 26551444 KDOI DE 4835





A J P A G & ASSOCIATES

CHARTERED ACCOUNTANTS

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

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

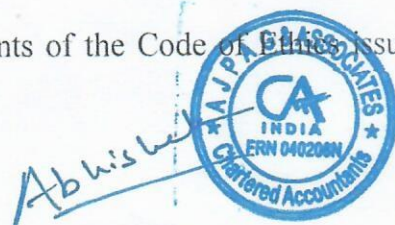
1. This report is issued in accordance with the terms of our audit appointment letter no. SSCBS/Accounts/2024-25/1571 dated 06.03.2025 for three financial years.
2. The accompanying Utilization Certificate contains the details of utilization of Grant in aid – Other than salaries. The Funds were granted 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 the utilization certificate is the 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 the 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.



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.

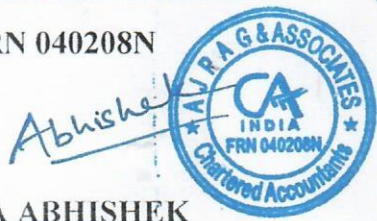
Restriction on Use

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: 25th June 2026

Place: Delhi

UDIN: 26551444EAGHNS9188

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 2025-2026
Grant in Aid (Other than salaries)

S.NO	Letter No.	Amount
1	F.No. DHE- 03(1)100%/GIA/SSCBS/ 2025-26/522-531 dated 02.05.2025	62,50,000/-
2	F.No. DHE- 03(1)100%/GIA/SSCBS/ 2025-26/3300-09 dated 18.07.2025	62,50,000/-
3	F.No. DHE- 03(1)100%/GIA/SSCBS/ 2025-26/5489-5498 dated 17.10.25	62,50,000/-
4	F.No. DHE- 03(1)100%/GIA/SSCBS/ 2025-26/7623-32 dated 03.02.2026	62,50,000/-
	Total(a)	2,50,00,000/-

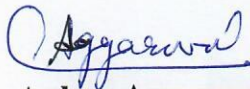
Certified that out of Rs. 2,50,00,000/- (a) of grant-in-aid sanctioned during the year 2025-26 in favour of **Shaheed Sukhdev College of Business Studies** vide Department letter number(s) given in the margin and **Rs. 59,82,915.09** (Refunded **Rs. 59,82,915.09**) on account of unspent balance of the previous year and a sum of **Rs. 2,40,48,558.74** (b) collected as fees/ receipts totalling to **Rs. 4,90,48,558.74** (sum of (a+b)), a sum of **Rs. 3,89,98,488.80** has been utilised for the purpose of other

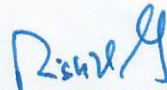
than Salary purpose for which it was sanctioned, and the balance of **Rs. 1,00,50,069.94** remained unutilized at the end of the year will be adjusted towards the grant-in-aid payable during the next year 2026-2027.

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

Kind of Checks Exercised:

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


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: 25th June 2026

Place: Delhi

UDIN: 26551444CA G H N S 9188

SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES

TEACHING STAFF

Salary Statement for the Financial Year 2025-26

S.No.	Name	Designation	Basic Pay	HRA	DA	TA	DA on TA	NPS	Others	Gross Total	Tuition Fee	EL Encashment	Gross Total
1	Poonam Verma	Principal	2,557,867	767,360	1,466,761	0	0	0	81,000	4,872,988	0	0	4,872,988
2	Tarannum Ahmad	Associate Professor	2,605,200	781,560	1,493,648	86,400	49,536	0	0	5,016,344	0	0	5,016,344
3	Shalini Prakash	Associate Professor	2,396,687	719,006	1,375,836	79,200	45,576	0	0	4,616,305	0	0	4,616,305
4	Anuja Mathur	Associate Professor	2,605,200	781,560	1,493,648	86,400	49,536	0	0	5,016,344	0	0	5,016,344
5	Kavita Rastogi	Associate Professor	2,580,000	774,000	1,479,536	86,400	49,536	0	0	4,969,472	0	0	4,969,472
6	Anamika Gupta	Associate Professor	1,933,072	579,922	1,108,105	50,400	28,656	0	0	3,700,155	33,750	0	3,733,905
7	Neeraj Kumar	Assistant Professor	1,938,243	581,473	1,097,565	172,800	97,854	425,014	0	4,312,949	67,500	0	4,380,449
8	Rishi Rajan Sahay	Assistant Professor	1,731,800	519,540	992,956	86,400	48,244	381,462	10,800	3,771,202	67,500	0	3,838,702
9	Amrina Kausar	Assistant Professor	1,731,800	519,540	992,956	86,400	48,244	381,462	0	3,760,402	67,500	0	3,827,902
10	Ramesh Kumar	Assistant Professor	1,132,400	339,720	649,392	86,400	48,678	249,451	57,000	2,563,041	33,750	0	2,596,791
11	Mona Verma	Assistant Professor	1,683,500	505,050	964,459	86,400	48,244	370,711	0	3,658,364	33,750	0	3,692,114
12	Madhu Totla	Assistant Professor	1,166,800	350,040	669,120	86,400	48,652	257,028	0	2,578,040	67,500	0	2,645,540
13	Nidhi Kesari	Assistant Professor	1,706,400	511,920	978,560	86,400	48,244	375,892	0	3,707,416	0	0	3,707,416
14	Paridhi	Assistant Professor	1,366,804	410,042	785,684	86,400	48,678	301,348	-114	2,998,842	33,750	0	3,032,592
15	Sushmita	Assistant Professor	1,379,532	412,726	786,237	86,400	48,703	303,215	37864	3,054,677	0	0	3,054,677
16	Tushar Marwaha	Assistant Professor	963,600	289,080	552,496	86,400	48,817	212,253	69,000	2,221,646	33,750	0	2,255,396
17	Narander Kumar Nigam	Assistant Professor	1,046,077	313,823	599,465	86,400	48,751	230,377	78,000	2,402,893	33,750	0	2,436,643
18	Raj Kumar	Assistant Professor	1,036,400	310,920	594,336	86,400	48,751	228,304	0	2,305,111	0	0	2,305,111
19	Abhimanyu Verma	Assistant Professor	954,200	286,260	546,998	0	-633	210,167	-86	1,996,906	0	0	1,996,906
20	Saumya Jain	Assistant Professor	1,042,200	312,660	597,492	86,400	48,742	229,558	0	2,317,052	0	0	2,317,052
21	Amit Kumar	Assistant Professor	1,043,122	0	598,118	79,200	45,193	229,083	43500	2,038,216	0	0	2,038,216
22	Shikha Gupta	Assistant Professor	2,269,600	680,880	1,301,312	86,400	47,842	499,926	1,950	4,887,910	0	0	4,887,910
23	Sonika Thakral	Assistant Professor	1,706,400	511,920	978,560	86,400	48,244	375,892	0	3,707,416	0	0	3,707,416
24	Onkar Singh	Assistant Professor	1,386,552	414,261	785,459	86,400	48,678	304,079	58,500	3,083,929	33,750	0	3,117,679
25	Md Rashid Shamim	Assistant Prof.(Adhoc)	684,769	205,431	392,607	85,448	48,991	0	16020	1,433,266	0	0	1,433,266
26	Satish Kumar Goel	Assistant Prof.(Adhoc)	684,769	205,431	392,607	85,448	48,991	0	58020	1,475,266	0	0	1,475,266
27	Kumar Bijoy	Associate Professor	1,731,800	519,540	992,956	86,400	48,244	381,462	87,000	3,847,402	33750	0	3,881,152
28	Kishori Ravi Shankar	Assistant Professor	95,300	28,590	56,227	7,200	3,447	21,214	688,263	900,241	0	0	900,241
29	Abha Shukla	Guest Lecturer	147,000	0	0	0	0	0	0	147,000	0	0	147,000
30	Ajay Kumar	Guest Lecturer	39,000	0	0	0	0	0	0	39,000	0	0	39,000
31	Alka Gupta	Guest Lecturer	30000	0	0	0	0	0	0	30,000	0	0	30,000

Dr. Renu Poonam

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SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES

TEACHING STAFF

Salary Statement for the Financial Year 2025-26

S.No.	Name	Designation	Basic Pay	HRA	DA	TA	DA on TA	NPS	Others	Gross Total	Tuition Fee	EL Encashment	Gross Total
32	Anamika Yadav	Guest Lecturer	94500	0	0	0	0	0	0	94,500	0	0	94,500
33	Anita Kohli	Guest Lecturer	16500	0	0	0	0	0	0	16,500	0	0	16,500
34	Ankit Bisht	Guest Lecturer	129000	0	0	0	0	0	0	129,000	0	0	129,000
35	Ankita Arora	Guest Lecturer	348500	0	0	0	0	0	0	348,500	0	0	348,500
36	Ayushi Gupta	Guest Lecturer	385500	0	0	0	0	0	0	385,500	0	0	385,500
37	Bandangwapang Ao	Guest Lecturer	36000	0	0	0	0	0	0	36,000	0	0	36,000
38	Bharti Aggarwal	Guest Lecturer	58500	0	0	0	0	0	0	58,500	0	0	58,500
39	Bharti Singh	Guest Lecturer	205500	0	0	0	0	0	0	205,500	0	0	205,500
40	Bhavya Bansal	Guest Lecturer	246000	0	0	0	0	0	0	246,000	0	0	246,000
41	Bhupender	Guest Lecturer	94500	0	0	0	0	0	0	94,500	0	0	94,500
42	Deepali Dhaka	Guest Lecturer	370500	0	0	0	0	0	0	370,500	0	0	370,500
43	Dinesh Yadav	Guest Lecturer	208500	0	0	0	0	0	0	208,500	0	0	208,500
44	Divya Jain	Guest Lecturer	305500	0	0	0	0	0	0	305,500	0	0	305,500
45	Divya Seth	Guest Lecturer	33000	0	0	0	0	0	0	33,000	0	0	33,000
46	G Krishnaveni	Guest Lecturer	267500	0	0	0	0	0	0	267,500	0	0	267,500
47	Gaurav Kumar	Guest Lecturer	88500	0	0	0	0	0	0	88,500	0	0	88,500
48	Guncha Sharma	Guest Lecturer	232500	0	0	0	0	0	0	232,500	0	0	232,500
49	Himanshu Gupta	Guest Lecturer	36000	0	0	0	0	0	0	36,000	0	0	36,000
50	Himanshu Singh	Guest Lecturer	142500	0	0	0	0	0	0	142,500	0	0	142,500
51	Isha Chugh	Guest Lecturer	28500	0	0	0	0	0	0	28,500	0	0	28,500
52	Ishani Luthra	Guest Lecturer	244500	0	0	0	0	0	0	244,500	0	0	244,500
53	Kajol	Guest Lecturer	139500	0	0	0	0	0	0	139,500	0	0	139,500
54	Komal	Guest Lecturer	22500	0	0	0	0	0	0	22,500	0	0	22,500
55	Komal Goyal	Guest Lecturer	60000	0	0	0	0	0	0	60,000	0	0	60,000
56	Maansi Gupta	Guest Lecturer	66000	0	0	0	0	0	0	66,000	0	0	66,000
57	Monika Khemani	Guest Lecturer	311000	0	0	0	0	0	0	311,000	0	0	311,000
58	Monu	Guest Lecturer	175500	0	0	0	0	0	0	175,500	0	0	175,500
59	Monu Chaudhary	Guest Lecturer	54000	0	0	0	0	0	0	54,000	0	0	54,000

Dr. Rishu Poonia

SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES

TEACHING STAFF

Salary Statement for the Financial Year 2025-26

S.No.	Name	Designation	Basic Pay	HRA	DA	TA	DA on TA	NPS	Others	Gross Total	Tuition Fee	EL Encashment	Gross Total
60	Mukul Khanna	Guest Lecturer	67500	0	0	0	0	0	0	67,500	0	0	67,500
61	N. Mogana	Guest Lecturer	106500	0	0	0	0	0	0	106,500	0	0	106,500
62	Naresh Priyadarshi	Guest Lecturer	81000	0	0	0	0	0	0	81,000	0	0	81,000
63	Neha Bhatia	Guest Lecturer	207500	0	0	0	0	0	0	207,500	0	0	207,500
64	Ningthoujam Browney Meitei	Guest Lecturer	115500	0	0	0	0	0	0	115,500	0	0	115,500
65	Nisha	Guest Lecturer	331500	0	0	0	0	0	0	331,500	0	0	331,500
66	Nitin Dewan	Guest Lecturer	117000	0	0	0	0	0	0	117,000	0	0	117,000
67	Palak Baghla	Guest Lecturer	50000	0	0	0	0	0	0	50,000	0	0	50,000
68	Paritosh Ahmed	Guest Lecturer	234500	0	0	0	0	0	0	234,500	0	0	234,500
69	Pooja	Guest Lecturer	351000	0	0	0	0	0	0	351,000	0	0	351,000
70	Pooja Singh	Guest Lecturer	30000	0	0	0	0	0	0	30,000	0	0	30,000
71	Prakhar Tyagi	Guest Lecturer	329500	0	0	0	0	0	0	329,500	0	0	329,500
72	Praveen S K	Guest Lecturer	388500	0	0	0	0	0	0	388,500	0	0	388,500
73	Priyanka	Guest Lecturer	174000	0	0	0	0	0	0	174,000	0	0	174,000
74	Priyanka Singh	Guest Lecturer	229500	0	0	0	0	0	0	229,500	0	0	229,500
75	Puja Gupta	Guest Lecturer	234000	0	0	0	0	0	0	234,000	0	0	234,000
76	Rama Bansal	Guest Lecturer	225000	0	0	0	0	0	0	225,000	0	0	225,000
77	Ravi Yadav	Guest Lecturer	12000	0	0	0	0	0	0	12,000	0	0	12,000
78	Reetika Jain	Guest Lecturer	199500	0	0	0	0	0	0	199,500	0	0	199,500
79	Ritika Aggarwal	Guest Lecturer	270000	0	0	0	0	0	0	270,000	0	0	270,000
80	Ritu Bansal	Guest Lecturer	83000	0	0	0	0	0	0	83,000	0	0	83,000
81	Rohan Gulati	Guest Lecturer	15000	0	0	0	0	0	0	15,000	0	0	15,000
82	Roxy	Guest Lecturer	276000	0	0	0	0	0	0	276,000	0	0	276,000
83	Ruchi Singhal	Guest Lecturer	15000	0	0	0	0	0	0	15,000	0	0	15,000
84	Saima	Guest Lecturer	63000	0	0	0	0	0	0	63,000	0	0	63,000
85	Samar Vijay	Guest Lecturer	45000	0	0	0	0	0	0	45,000	0	0	45,000
86	Sankshet Baranwal	Guest Lecturer	51000	0	0	0	0	0	0	51,000	0	0	51,000
87	Shalu Suri	Guest Lecturer	36000	0	0	0	0	0	0	36,000	0	0	36,000

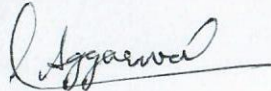
Dr. Renu Singh

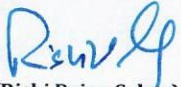
SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES

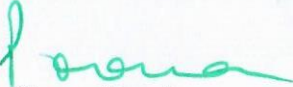
TEACHING STAFF

Salary Statement for the Financial Year 2025-26

S.No.	Name	Designation	Basic Pay	HRA	DA	TA	DA on TA	NPS	Others	Gross Total	Tuition Fee	EL Encashment	Gross Total
88	Shevata Sehgal Marwah	Guest Lecturer	261000	0	0	0	0	0	0	261,000	0	0	261,000
89	Shiva Kapoor	Guest Lecturer	281000	0	0	0	0	0	0	281,000	0	0	281,000
90	Simple Arora	Guest Lecturer	243000	0	0	0	0	0	0	243,000	0	0	243,000
91	Simran Arora	Guest Lecturer	108000	0	0	0	0	0	0	108,000	0	0	108,000
92	Sonam Taneja	Guest Lecturer	75000	0	0	0	0	0	0	75,000	0	0	75,000
93	Sumana Biswas	Guest Lecturer	76500	0	0	0	0	0	0	76,500	0	0	76,500
94	Sumit Kumar Agrawal	Guest Lecturer	36000	0	0	0	0	0	0	36,000	0	0	36,000
95	Tatkarsh	Guest Lecturer	721500	0	0	0	0	0	0	721,500	0	0	721,500
96	Vinayak Gautam	Guest Lecturer	269000	0	0	0	0	0	0	269,000	0	0	269,000
97	Vineet Kumar	Guest Lecturer	347000	0	0	0	0	0	0	347,000	0	0	347,000
98	Seema Katariya	Guest Lecturer	45000	0	0	0	0	0	0	45,000	0	0	45,000
	Total:-		54,577,594	12,632,255	24,723,096	2201296	1,242,439	5967898	1,286,717	102,631,295	540,000	0	103,171,295


(Ankur Aggarwal)
Section Officer (Accounts)


(Rishi Rajan Sahay)
Bursar


(Poonam Verma)
Prof. Principal

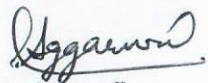
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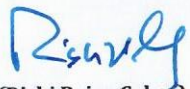
SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES

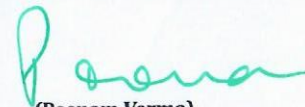
(UNIVERSITY OF DELHI)

Gross Pension for the Financial Year 2025-26

S.No.	Pensioner Name	Basic Pension	Commuted Pension	Pension after commutation	Additional Pension	Total Pension	Dearness Relief	Gross Pension
1	Satnam Singh Gulshan	865,200	0	865,200	288,400	1,153,600	661,590	1,815,190
2	Anita Devi	108,000	0	108,000	0	108,000	61,920	169,920
3	Davinder Kaur Sachdeva	321,600	0	321,600	0	321,600	184,384	505,984
4	Tanuja Sharma	811,800	125,040	686,760	0	686,760	465,434	1,152,194
5	Rama Shukla	280,800	42,864	237,936	0	237,936	160,992	398,928
6	Mohd. Ahmed	236,400	36,072	200,328	0	200,328	135,536	335,864
7	Ramesh Chand	312,000	47,592	264,408	0	264,408	178,880	443,288
8	Harbhajan Singh	256,800	102,720	154,080	0	154,080	147,232	301,312
9	Bimlesh Sharma	331,200	132,480	198,720	0	198,720	189,888	388,608
10	Jagdev Singh	231,600	92,640	138,960	0	138,960	132,784	271,744
11	Kavita Kapur	1,028,400	411,360	617,040	0	617,040	589,616	1,206,656
12	Manohar Lal	216,600	86,640	129,960	0	129,960	124,186	254,146
13	Surender Kumar Jairath	524,400	209,760	314,640	0	314,640	300,656	615,296
14	Atiya Zahra	396,000	0	396,000	0	396,000	227,040	623,040
15	Hamendra Kumar Porwal	1,157,400	462,960	694,440	0	694,440	663,578	1,358,018
16	Mohinder Pal	246,000	98,400	147,600	0	147,600	141,040	288,640
17	Jaikesh Tyagi	208,800	0	208,800	0	208,800	119,712	328,512
18	Rohini Singh	1,264,800	505,920	758,880	0	758,880	725,152	1,484,032
19	Tribhuvan Kumar	608,400	243,360	365,040	0	365,040	348,816	713,856
20	Poonam Devi	216,600	0	216,600	0	216,600	124,186	340,786
21	Preeti Rajpal Singh	1,264,800	505,920	758,880	0	758,880	725,152	1,484,032
22	Sanjay Kumar Goyal	1,228,200	491,280	736,920	0	736,920	704,170	1,441,090
23	Rajinder Jaswal	388,200	155,280	232,920	0	232,920	222,570	455,490
24	Imtiaz Ahmad	459,000	183,600	275,400	0	275,400	263,162	538,562
25	Shikha Sengupta	258,480	0	258,480	0	258,480	148,194	406,674
26	Nirmal Singh	550,800	0	550,800	9,180	559,980	315,792	875,772
27	Krishan Pal	236,400	94,560	141,840	0	141,840	134,748	276,588
28	Atul Bhardwaj	145,350	58,140	87,210	0	87,210	84,303	171,513
	Total Pension:	14,154,030	4,086,588	10,067,442	297,580	10,365,022	8,280,713	18,645,735


(Ankur Aggarwal)
Section Officer (Accounts)


(Rishi Rajan Sahay)
Bursar

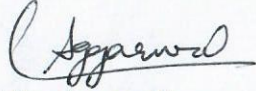

(Poonam Verma)
Prof. Principal

SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES

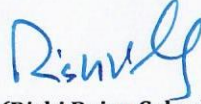
Salary Statement for the Financial Year 2025-26

GROUP C

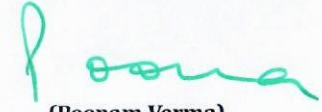
S.No.	Name	Designation	Basic Pay	HRA	DA	TA	DA on TA	NPS	Dress Allow.	Officiating Allow.	Total	Tuition Fee	EL Encashment	Gross Total
44	DRIGPAL YADAV	Daftri	540,200	162,060	309,732	43,200	24,768	0	6,250	0	1,086,210	0	0	1,086,210
45	Suman Singh	Office Attendant	509,000	152,700	291,844	43,200	24,768	0	0	0	1,021,512	0	0	1,021,512
46	Chander Pal	Mali	532,400	0	305,312	43,200	24,768	0	6,250	0	911,930	33,750	23,595	969,275
47	Baleshwar Ram	Mali	540,000	162,000	308,950	43,200	24,768	0	6,250	0	1,085,168	0	0	1,085,168
48	Bhupal Chand Arya	Office Attendant	475,200	142,560	272,464	43,200	24,768	0	6,250	0	964,442	0	0	964,442
49	Karunesh Mishra	Safai Karamchari	404,000	121,200	231,975	43,200	24,444	88,719	6,250	0	919,788	0	0	919,788
50	Vishnu Prasad	Waterman	392,000	117,600	225,096	43,200	24,444	86,085	6,250	0	894,675	33,750	0	928,425
51	Deepak Kumar	Safai Karamchari	211,276	58,131	89,382	10,335	5,828	41,215	0	-12,346	403,821	67,500	0	471,321
	Paras Security Services	MTS Outsourced	2,352,248	0	0	0	0	0	0	0	2,352,248	0	0	2,352,248
	Total:-		5,956,324	916,251	2,034,75	312,735	178,556	216,019	37,500	-12,346	9,639,794	135,000	23,595	7,446,141



(Ankur Aggarwal)
Section Officer (Accounts)



(Rishi Rajan Sahay)
Bursar



(Poonam Verma)
Prof. Principal

SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES

Salary Statement for the Financial Year 2025-26

ADMINISTRATION

S.No.	Name	Designation	Basic Pay	HRA	DA	TA	DA on TA	NPS	Dress Allow.	Officiating Allow.	Total	Tuition Fee	EL Encashment	Gross Total
27	Deepak Tiwari	Placement Officer	808,000	0	463,888	86,400	48,888	177,415	0	0	1,584,591	67500	35287	1,687,378
28	Sumit Lamba	Sr. PA to Principal	882,800	264,840	506,517	43,200	24,444	193,862	0	0	1,915,663	67500	0	1,983,163
29	Ankur Aggarwal	S.O.(Accounts)	627,200	188,160	359,616	43,200	24,768	0	0	67,320	1,310,264	33750	0	1,344,014
30	Surender Kumar Dagar	Senior Assistant	510,200	153,060	292,830	43,200	24,444	112,027	0	0	1,135,761	0	0	1,135,761
31	Sanjay Batra	Assistant	750,200	225,060	430,140	43,200	24,768	0	0	0	1,473,368	0	0	1,473,368
32	Tapan Mandal	Office Attendant	475,200	0	272,464	43,200	24,768	0	0	0	815,632	0	0	815,632
33	Rakesh Kumar	Driver	386,000	115,800	221,625	43,200	24,444	84,755	6,250	0	882,074	67500	0	949,574
34	Champa Negi	JACT-Contractual	237,495	0	136,175	0	0	1,800	0	158	375,628	0	0	375,628
	Total:-		4,677,095	946,920	2,683,25	345,600	196,524	569,859	6,250	67,478	9,492,981	236,250	35,287	9,764,518

LIBRARY

S.No.	Name	Designation	Basic Pay	HRA	DA	TA	DA on TA	NPS	Dress Allow.	Officiating Allow.	Total	Tuition Fee	EL Encashment	Gross Total
35	Deepti Khatri	Librarian	1,762,219	528,665	1,004,119	86,400	48,888	386,428	0	0	3,816,719	0	0	3,816,719
36	Basant Lal	Library Attendant	589,600	176,880	338,112	43,200	24,768	0	0	0	1,172,560	0	0	1,172,560
37	Pushpender Prajapati	SPA	433,000	129,900	248,571	43,200	24,444	95,073	0	0	974,188	33750	0	1,007,938
	Total:-		2,784,819	835,445	1,590,802	172,800	98,100	481,501	0	0	5,963,467	33,750	0	5,997,217

LABORATORY

S.No.	Name	Designation	Basic Pay	HRA	DA	TA	DA on TA	NPS	Dress Allow.	Officiating Allow.	Total	Tuition Fee	EL Encashment	Gross Total
54	Atul Bhardwaj	Technical Assistant	1,127,900	329,874	585,262	32,400	18,504	0	0	0	2,093,940	0	50065	2,144,005
38	Mayank Sahni	STA	510,200	0	292,830	43,200	24,444	112,027	0	5,610	988,311	0	0	988,311
39	Jaiversh Anand	Technical Assistant	1,054,000	316,200	604,432	43,200	24,768	0	0	0	2,042,600	0	0	2,042,600
40	Tulsi Ram Sharma	Laboratory Attendant	646,400	0	370,624	43,200	24,768	0	0	0	1,084,992	0	0	1,084,992
41	Nidhi Arora	Laboratory Attendant	404,000	121,200	231,975	43,200	24,444	88,719	0	0	913,538	67500	17907	998,945
42	Archana Pandey	Laboratory Attendant	404,000	121,200	231,975	43,200	24,444	88,719	6,250	0	919,788	0	0	919,788
43	Sunny	Lab. Attend.- Contract	215,419	0	123,466	0	0	1,800	0	158	340,843	0	0	340,843
56	Nitish Kumar	SNA-Contractual	613,481	0	350,770		0	1800	0	159	966,210	0	0	966,210
52	Aniket Kumar	Technical Assistant	357,600	107,280	205,392	43,200	24,444	78,528	0	0	816,444	0	0	816,444
53	Rekha Rani	Laboratory Assistant	390,800	117,240	224,408	43,200	24,444	85,816	0	0	885,908	0	0	885,908
	Total:-		5,723,800	1,112,994	3,221,13	334,800	190,260	457,409	6,250	5,927	11,052,574	67,500	67,972	11,188,046

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DETAILS OF EXPENDITURE, GRANT AND RECEIPTS FOR UTILIZATION CERTIFICATES (2025-2026)

Head of Account	Prev. Year Bal.	Grant Refunded	Grant Recd.	Misc. Receipts	Total Receipt	Expenditure	Unspent Bal.
GIA Salary	12,552,699.39	12,552,699.39	200,000,000.00	2,074,148.00	202,074,148.00	170,484,520.00	31,589,628.00
GIA General	5,982,915.09	5,982,915.09	25,000,000.00	24,048,558.74	49,048,558.74	38,998,488.80	10,050,069.94
GIA Promotion of Sports Facilities	1,026,059.00	-	-	1,026,059.00	1,026,059.00	-	1,026,059.00
Total	19,561,673.48	18,535,614.48	225,000,000.00	27,148,765.74	252,148,765.74	209,483,008.80	42,665,757.08

GIA Salary Receipts	
Tuition Fee	270,730.00
License Fee	785,310.00
Leave Salary & Pension Contribution	33,808.00
Health	984,300.00
Total	2,074,148.00

GIA General Receipts	
Identity Card Fee	3,000.00
Tender Fees	10,000.00
Library Fine	100,547.50
Misc. Income	12,668.00
Interest Income	1,109,352.48
Int. from TPDDL	267,300.01
College Facility & Service charges	21,145,300.00
Income from Guest House	-
Lapse Security	762,500.00
RTI	10.00
Loss of Books & Old Newspaper	27,457.75
Sale of e-waste	610,423.00
Total	24,048,558.74

GIA Promotion of Sports Facilities Receipts	
Sports Equipments/Misc.	-
Total	-
GIA Salary	200,000,000.00
GIA General	25,000,000.00
GIA Promotion of Sports Facilities	-
Total Receipts	225,000,000.00

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

SUMMARY OF EXPENDITURES	
GIA Salary	170,484,520.00
GIA General	38,998,488.80
GIA Capital Assets	-
GIA Promotion of Sports Facilities	-
Total Expenditure	209,483,008.80

GIA Salary Expenditures	
Teaching Staff	102,631,295.00
Administrative Staff	9,492,981.00
Group C	9,639,794.00
Library Staff	5,963,467.00
Comp. Lab staff	11,052,574.00
Leave Salary Contribution	465,311.00
10 days earned leave encashment	126,854.00
Tuition Fee Reimbursement	1,012,500.00
Medical Re-imbursment	4,848,123.00
Pension	18,645,735.00
Enchashment of Earned Leave	658,670.00
LTC/HTC	221,355.00
Gratuity	3,817,265.00
OTA	3,000.00
Commutation of Pension	1,905,596.00
Total Salary Expe.	170,484,520.00

GIA General Expenditures	
Scholarship	-
Audit Fees	3,540.00
Bank Charges	1,516.30
Contingency	17,924.14
Conveyance to Staff	469,025.00
First Aid Box	4,104.00
G B Expenses	20,147.00
Meeting Charges (Honorarium)	170,000.00
Housekeeping	4,690,688.00
Litigation	53,410.00
Garden Expenses	33,543.00
Computer repair	732,812.00
Guest house expenditure	30,650.00
Postage	35,457.00
Printing & Stationary	224,659.00
Property Tax	3,149,142.00
Reimbursement of Newspaper	20,938.00
Security Services	6,081,006.00
Telephone Expenses	84,304.00
Water & Electricity	19,273,877.00
AMC of Lift	1,401,887.36
Maint of College Bldg	1,361,819.00
Maint of College Website	6,917.00
Maintenance of D G Set	263,010.00
Repair of Furniture	-
Library Contingency	41,511.00
Newspaper & Journals	355,750.00
Lib. Books	450,527.00
Reimbursement of Bag	8,125.00
Vaccum Cleaner	12,200.00
Total	38,998,488.80

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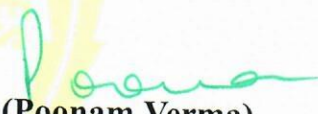
शहीद सुखदेव कॉलेज ऑफ़ बिज़नेस स्टडीज़
SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
(दिल्ली विश्वविद्यालय / University of Delhi)



March 31, 2026

TO WHOMSO EVER 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 2025-2026.


(Poonam Verma)
Professor -Principal



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



March 31, 2026

CERTIFICATE

Certified that the college has fulfilled all the conditions of grant for the financial year 2025-2026.

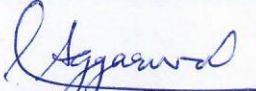

(Rishi Rajan Sahay)
Bursar


(Poonam Verma)
Professor-principal



Shaheed Sukhdev College of Business Studies
Employees Provident Fund Account
Balance Sheet as at March 31, 2026

Sources of Funds	Schedule	As at 31.3.2026	As at 31.3.2025
<u>Unrestricted Funds</u>			
Corpus		-	-
General Fund		-	-
Designated/ Earmarked Funds		-	-
<u>Restricted Funds</u>		-	-
<u>Loans/ Borrowings</u>			
Secured		-	-
Unsecured		-	-
<u>Current Liabilities & Provisions</u>	1	65,357,861.75	58,513,430.75
Total		65,357,861.75	58,513,431.00
Application of Funds			
<u>Fixed Assets</u>		-	-
Tangible Assets			
Intangible Assets			
Capital Work in Progress			
<u>Invesments</u>		-	-
Long Term	2	48,935,521.00	45,603,741.00
Short Term			
<u>Current Assests</u>	3	16,422,340.75	12,909,690.00
<u>Loans, Advances & Deposits</u>		-	-
Total		65,357,861.75	58,513,431.00


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: - 25th June 2026

Place: - New Delhi

UDIN: 26551444MRQMDW5311



Shaheed Sukhdev College of Business Studies
Employees Provident Fund Account
Income and Expenditure for the period / year ended March 31, 2026

Particulars	Schedule	For the Year Ending 31.03.2026					For the year ending
		Unrestricted funds					31-03-2025
		Corpus	Desig. fund	General Fund	Restricted fund	Total	Total
Income							
Academic Receipts		-	-	-	-	-	
Grants & Donations		-	-	-	-	-	
Income from Investments	4	-	-	4,139,165.00	-	4,139,165.00	3,708,949.00
Other Incomes	5	-	-	4,759.00	-	4,759.00	11,943.00
Total (A)		-	-	4,143,924.00	-	4,143,924.00	3,720,892.00
Expenditure							
Staff Payments & Benefits		-	-	-	-	-	-
Academic Expenses		-	-	-	-	-	-
Administrative & Gneral Expenses		-	-	-	-	-	-
Transportation Expenses		-	-	-	-	-	-
Repairs & Maintenance		-	-	-	-	-	-
Finance Costs		-	-	-	-	-	118.00
Other Expenses		-	-	-	-	-	-
Total (B)		-	-	-	-	-	118.00
Balance being excess of Income over Expenditure (A-B)		-	-	4,143,924.00	-	4,143,924.00	3,720,774.00
Building Fund		-	-	-	-	-	-
Others (specify)		-	-	-	-	-	-

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

Abhishek
CA ABHISHEK
(Partner)
Membership No. 551444
Date: - 25th June 2026
Place: - New Delhi
UDIN: 26551444MRQMDW5311

Schedule 01 (Current Liabilities)

Particulars		As at 31.3.2026	As at 31.3.2025
Employees Subscription			
Last Balance Sheet	58,493,935.90		
Less Last year adjustment of int	43,166.00		
Add: revd. During year	5,039,640.00		
	63,490,409.90		
Less Final Withdrawal	2,339,133.00		
	61,151,276.90		
Subscription (@ 6.85 %)	4,136,155.00		
	65,287,431.90	65,287,431.90	58,493,935.90
Total (A)		65,287,431.90	58,493,935.90

Interest Distribution Account

Last Balance Sheet	19,494.85		
Add: last year interest adjustment	43,166.00		
Add : Trf. From Inc. & Expenditure	4,143,924.00		
	4,206,584.85		
Less Distributed			
Subscription (@ 6.85 %)	4,136,155.00	70,429.85	19,494.85
Grand Total		65,357,861.75	58,513,430.75

Schedule 02 (Investment)

Particulars		As at 31.3.2026	As at 31.3.2025
Fixed Deposit with SBI			
Opening Balance	43,955,702.00		
Add: During the year	11,107,372.00		
	55,063,074.00		
Less matured during year	7,775,592.00	47,287,482.00	43,955,702.00
Fixed Deposit with Canara			
Opening Balance	1,648,039.00	1,648,039.00	1,648,039.00
Total		48,935,521.00	45,603,741.00

Schedule 03 (Current Assets)

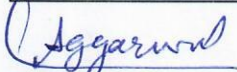
Bank Balances		As at 31.3.2026	As at 31.3.2025
SBI		0.65	1,983.00
Interest Accrued on Investments		15,823,331.00	12,309,855.00
TDS deducted		599,009.10	597,852.00
Grand Total		16,422,340.75	12,909,690.00

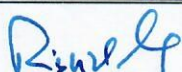
Schedule 04 (Income on Investment)

Particulars	For the year ending 31.03.2026	For the year ending 31.03.2025
Accrued Interest on Investments		
SBI	3,945,335.00	3,526,703.00
Canara	193,830.00	182,246.00
Grand Total	4,139,165.00	3,708,949.00

Schedule 05 (Other Income)

Particulars	For the year ending 31.03.2026	For the year ending 31.03.2025
Saving Bank Interest		
SBI	3,746.00	11,943.00
Interest on IT	1,013.00	-
Grand Total	4,759.00	11,943.00


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: - 25.06.2025
Place: - New Delhi
UDIN: 26551444 MRQMDW5311

Shaheed Sukhdev College of Business Studies
Provident Fund Account
Receipt and Payment Account for the year Ending 31st March 2026

Previous Year	Receipt	Amount (Rs)	Previous Year	Payment	Amount (Rs)
549,243.65	Opening Balance State Bank of India (GPF))	1,983	4,562,035.00	Employees Subscription Final Settlement	-
		1,982.65		Final Withdrawal	2,339,133.00
4,852,500.00	Employees Subscription	5,039,640	8,761,702.00	Investments	3,159,720.00
		5,039,640.00			3,159,720.00
7,689,040.00	Investments	430,000		Closing Balance State Bank of India (GPF))	0.65
		430,000.00	1,982.65		0.65
235,054.00	Interest Saving Bank	4,754	118.00	Bank Charges	-
	Interest on FD	22,477			-
		27,231.00			
13,325,837.65	Grand Total	5,498,853.65	13,325,837.65	Grand Total	5,498,853.65

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: - 25th June 2026
Place: - New Delhi
UDIN: 26551444MRQMDW5311



SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
UNIVERSITY OF DELHI

STATEMENT OF P.F. SUBSCRIPTION AS ON 31ST MARCH 2026

S.NO.	NAME	BALANCE AS ON 01/04/2025	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Total During year	INTEREST DURING THE YEAR	Closing BALANCE AS ON 31/03/2026
1	Dr Poonam Verma	18,220,036.00	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	40,000.00	40,000.00	40,000.00	480,000.00	1,265,882.00	19,965,918.00
	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	0.00		
	Product	0.00	18,260,036.00	18,300,036.00	18,340,036.00	18,380,036.00	18,420,036.00	18,460,036.00	18,500,036.00	18,540,036.00	18,580,036.00	18,620,036.00	18,660,036.00	18,700,036.00	18,480,036.00		
2	Sh Atul Bhardwaj	199,133.00	25,000.00	25,000.00	25,000.00	25,000.00	52,230.00	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	177,230.00	12,697.00	29,927.00
	Final Withdrawal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	320,000.00	39,133.00	0.00	0.00	0.00	359,133.00		
	Product	0.00	224,133.00	249,133.00	274,133.00	299,133.00	351,363.00	376,363.00	376,363.00	56,363.00	17,230.00	0.00	0.00	0.00	185,351.00		
10	Sh Basant Lal	927,376.00	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	63,183.00	1,050,559.00
	Final Withdrawal	0.00	0.00	0.00	0.00	0.00	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300,000.00		
	Product	0.00	957,376.00	987,376.00	1,017,376.00	1,047,376.00	777,376.00	807,376.00	837,376.00	867,376.00	897,376.00	927,376.00	957,376.00	987,376.00	922,376.00		
11	Sh Chander Pal	3,612,791.00	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	254,155.00	4,046,946.00
	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	0.00		
	Product	0.00	3,627,791.00	3,642,791.00	3,657,791.00	3,672,791.00	3,687,791.00	3,702,791.00	3,717,791.00	3,732,791.00	3,747,791.00	3,762,791.00	3,777,791.00	3,792,791.00	3,710,291.00		
12	Sh Drig Pal	2,253,016.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	420,000.00	169,915.00	2,842,931.00
	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	0.00		
	Product	0.00	2,288,016.00	2,323,016.00	2,358,016.00	2,393,016.00	2,428,016.00	2,463,016.00	2,498,016.00	2,533,016.00	2,568,016.00	2,603,016.00	2,638,016.00	2,673,016.00	2,480,516.00		
13	Sh Sanjay Batra	3,501,259.00	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	253,194.00	4,114,453.00
	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	0.00		
	Product	0.00	3,531,259.00	3,561,259.00	3,591,259.00	3,621,259.00	3,651,259.00	3,681,259.00	3,711,259.00	3,741,259.00	3,771,259.00	3,801,259.00	3,831,259.00	3,861,259.00	3,696,259.00		
15	Sh Jaiversh Anand	824,214.00	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	67,590.00	1,191,804.00
	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	0.00		
	Product	0.00	849,214.00	874,214.00	899,214.00	924,214.00	949,214.00	974,214.00	999,214.00	1,024,214.00	1,049,214.00	1,074,214.00	1,099,214.00	1,124,214.00	986,714.00		
17	Sh Suman Singh	175,297.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	120,000.00	14,634.00	229,931.00
	Final Withdrawal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80,000.00	0.00	0.00	0.00	80,000.00		
	Product	0.00	185,297.00	195,297.00	205,297.00	215,297.00	225,297.00	235,297.00	245,297.00	255,297.00	185,297.00	195,297.00	205,297.00	215,297.00	213,630.00		
18	Ms Taranum Ahmad	2,899,239.00	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	209,729.00	3,408,968.00
	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	0.00		
	Product	0.00	2,924,239.00	2,949,239.00	2,974,239.00	2,999,239.00	3,024,239.00	3,049,239.00	3,074,239.00	3,099,239.00	3,124,239.00	3,149,239.00	3,174,239.00	3,199,239.00	3,061,739.00		
20	Ms Kavita Rastogi	4,395,757.00	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	312,241.00	5,007,998.00
	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	0.00		
	Product	0.00	4,420,757.00	4,445,757.00	4,470,757.00	4,495,757.00	4,520,757.00	4,545,757.00	4,570,757.00	4,595,757.00	4,620,757.00	4,645,757.00	4,670,757.00	4,695,757.00	4,558,257.00		
21	Mr Tuls Ram Sharma	1,428,093.00	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	104,503.00	1,712,596.00
	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	0.00		
	Product	0.00	1,443,093.00	1,458,093.00	1,473,093.00	1,488,093.00	1,503,093.00	1,518,093.00	1,533,093.00	1,548,093.00	1,563,093.00	1,578,093.00	1,593,093.00	1,608,093.00	1,525,593.00		
22	Ms Shalini Prakash	2,369,617.00	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	173,450.00	2,843,067.00
	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	0.00		
	Product	0.00	2,394,617.00	2,419,617.00	2,444,617.00	2,469,617.00	2,494,617.00	2,519,617.00	2,544,617.00	2,569,617.00	2,594,617.00	2,619,617.00	2,644,617.00	2,669,617.00	2,532,117.00		
25	Mr Baleshwar Ram	174,706.00	25,000.00	25,000.00	25,000.00	25,000.00	27,410.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	302,410.00	18,642.00	95,758.00
	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	400,000.00		
	Product	0.00	199,706.00	224,706.00	249,706.00	274,706.00	302,116.00	327,116.00	352,116.00	377,116.00	402,116.00	427,116.00	52,116.00	77,116.00	272,146.00		
26	Mr Krishna Pal	1,873.00	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	118.00	1,991.00
	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	0.00		
	Product	0.00	1,873.00	1,873.00	1,873.00	1,873.00	1,873.00	1,873.00	1,873.00	1,873.00	1,873.00	1,873.00	1,873.00	0.00	1,717.00		
27	Mr Bhupal Chand	2,129,550.00	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	22,500.00	270,000.00	155,892.00	2,555,442.00
	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	0.00		

12 *Ranveer Poonam*

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	Product		2,152,050.00	2,174,550.00	2,197,050.00	2,219,550.00	2,242,050.00	2,264,550.00	2,287,050.00	2,309,550.00	2,332,050.00	2,354,550.00	2,377,050.00	2,399,550.00	2,275,800.00		
28	Mr Tapan Kr Mandal	1,270,451.00	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	405,998.00	337,500.00	456,502.00	0.00	0.00	1,200,000.00	66,593.00	317,044.00
	Product	0.00	1,285,451.00	1,300,451.00	1,315,451.00	1,330,451.00	1,345,451.00	1,360,451.00	1,375,451.00	984,453.00	661,953.00	220,451.00	235,451.00	250,451.00	972,160.00		
29	Ms Anuja Mathur	6,725,988.00	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	0.00	471,861.00	7,497,849.00
	Product	0.00	6,750,988.00	6,775,988.00	6,800,988.00	6,825,988.00	6,850,988.00	6,875,988.00	6,900,988.00	6,925,988.00	6,950,988.00	6,975,988.00	7,000,988.00	7,025,988.00	6,888,488.00		
30	Ms Anamika Gupta	4,200,886.00	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	0.00	301,118.00	4,862,004.00
	Product	0.00	4,230,886.00	4,260,886.00	4,290,886.00	4,320,886.00	4,350,886.00	4,380,886.00	4,410,886.00	4,440,886.00	4,470,886.00	4,500,886.00	4,530,886.00	4,560,886.00	4,395,886.00		
31	Sh Ajay Jaiswal	3,141,488.00	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		
	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	0.00	220,758.00	3,512,246.00
	Product	0.00	3,153,988.00	3,166,488.00	3,178,988.00	3,191,488.00	3,203,988.00	3,216,488.00	3,228,988.00	3,241,488.00	3,253,988.00	3,266,488.00	3,278,988.00	3,291,488.00	3,222,738.00		
Total		58,450,770.00	430,000.00	430,000.00	430,000.00	430,000.00	459,640.00	430,000.00	405,000.00	405,000.00	405,000.00	405,000.00	405,000.00	405,000.00	5,039,640.00	4,136,155.00	65,287,432.00
		0.00	0.00	0.00	0.00	0.00	300,000.00	0.00	0.00	725,998.00	456,633.00	456,502.00	400,000.00	0.00	2,339,133.00		
			58,880,770.00	59,310,770.00	59,740,770.00	60,170,770.00	60,330,410.00	60,760,410.00	61,165,410.00	60,844,412.00	60,792,779.00	60,724,047.00	60,729,047.00	61,132,174.00	60,381,814.00		

Balance as per Last Year
Less. Excess amt recovered
Corrected open. Balance

58,493,936.00
43,166.00
58,450,770.00

Ankur Aggarwal
(Section Officer)

Rishi Rajan Sahay
(Bursar)

Dr. Poonam Verma
(Prof. Principal)

70,429.00

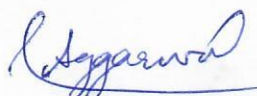
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**SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
UNIVERSITY OF DELHI**

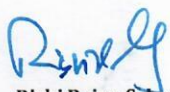
DETAILS OF FIXED DEPOSITS OUT OF P.F. ACCOUNT FOR 2025-26

CANARA BANK								
S.No.	FDR No.	rate of interest	Amount	Date of Investment	Date of Maturity	Interest Accrued upto 31/03/2025	Accrued Interest during the Year 2025-26	Total Interest as on 31/03/2026
1	1300401018525	6.9	1,648,039.00	24-Mar-2017	24-Mar-2027	1,183,355.00	193,830.00	1,377,185.00
	TOTAL		1,648,039.00	42,818.00		1,183,355.00	193,830.00	1,377,185.00

STATE BANK OF INDIA								
S.No.	FDR No.		Amount	Date of Investment	Date of Maturity	Interest Accrued upto 31/03/2025	Accrued Interest during the Year 2025-26	Total Interest as on 31/03/2026
1	37700557337	6.8	2,964,000.00	14-May-2018	14-May-2028	1,733,581.00	325,204.00	2,058,785.00
2	37786909405	6.8	4,042,000.00	2-Jul-2018	2-Jul-2028	2,307,517.00	439,564.00	2,747,081.00
3	37850149290	6.9	1,938,000.00	2-Aug-2018	2-Aug-2028	1,109,239.00	214,160.00	1,323,399.00
4	37907370220	6.9	3,750,000.00	30-Aug-2018	30-Aug-2028	2,116,396.00	412,289.00	2,528,685.00
5	44352411978	6.6	578,265.00	6-Aug-2025	24-Oct-2026	-	25,222.00	25,222.00
6	44191849730	6.6	442,500.00	17-Jun-2025	4-Sep-2026	-	23,518.00	23,518.00
7	42997566955	7.1	792,880.00	28-Jun-2025	2-Aug-2026	45,339.00	51,856.00	97,195.00
8	44086696577	7.1	417,500.00	13-May-2025	31-Jul-2026	-	26,562.00	26,562.00
9	42905255100	7.1	4,268,735.00	18-Apr-2024	2-Jul-2026	270,057.00	284,619.00	554,676.00
10	42893471118	7.1	593,039.00	18-Apr-2024	1-Aug-2027	38,089.00	38,542.00	76,631.00
11	43991200784	7.3	431,982.00	9-Apr-2025	27-Jun-2026	-	31,447.00	31,447.00
12	43942828682	7.1	521,110.00	25-Mar-2025	12-Jun-2026	-	38,880.00	38,880.00
13	43440519718	7.1	895,000.00	3-Sep-2024	2-Jun-2026	30,169.00	15,576.00	45,745.00
14	41814454933	7.0	7,500,000.00	31-Mar-2023	3-Apr-2026	1,108,381.00	616,535.00	1,724,916.00
15	41814454365	7.0	7,500,000.00	31-Mar-2023	3-Apr-2026	1,108,381.00	616,535.00	1,724,916.00
16	41814454547	7.0	7,500,000.00	31-Mar-2023	3-Apr-2026	1,108,381.00	616,535.00	1,724,916.00
17	43593957076	7.1	475,486.00	21-Feb-2026	12-May-2027	10,257.00	32,819.00	43,076.00
18	42499989536	7.1	1,037,193.00	12-Feb-2026	20-Mar-2027	86,570.00	70,052.00	156,622.00
19	43508347324	7.1	780,319.00	23-Jan-2026	13-Apr-2027	20,965.00	53,722.00	74,687.00
20	44831611859	6.5	429,295.00	14-Jan-2026	3-Apr-2027	-	5,923.00	5,923.00
21	44433975637	-	-	-	-	-	4,254.00	4,254.00
22	45043082978	6.5	20,178.00	29-Mar-2026	16-Jun-2027	-	11.00	11.00
23	44996624122	6.5	410,000.00	11-Mar-2026	29-May-2027	-	1,510.00	1,510.00
	TOTAL		47,287,482.00			11,093,322.00	3,945,335.00	15,038,657.00



Ankur Aggarwal
(Section Officer)



Rishi Rajan Sahay
(Bursar)



Dr. Poonam Verma
(Prof. Principal)



Shaheed Sukhdev College of Business Studies

A.P.C. Fund

Balance Sheet as at March 31, 2026

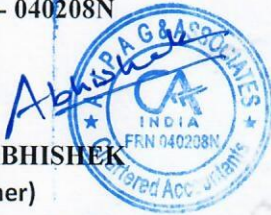
Sources of Funds	Schedule	As at 31.03.2026	As at 31.03.2025
Unrestricted Funds			
Designated Fund	1	816,195.00	816,195.00
Restricted Fund	2	256,247,123.43	240,858,819.43
Current Liabilities & Provisions	3	-	-
Total		257,063,318.43	241,675,014.00
Application of Funds			
Fixed Assets			
Tangible Assets	4	19,157,924.00	13,442,101.00
Intangible Assets		-	-
Capital Work in Progress		-	-
Invesments			
Long Term	5	147,931,454.00	150,125,215.00
Short Term		-	-
Current Assests	6	89,973,940.43	78,107,698.00
Total		257,063,318.43	241,675,014.00

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: - 25.06.2026

Place: - New Delhi

UDIN: 26551444MRQMDW5311



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, 2026

	Schedule	For the year ending 31.03.2026				For the year ending 31.03.2025
		Designated Fund	Capital Fund	Restricted Fund	Total	Total
Income						
Academic Receipts		-	-	-	-	-
Grants & Donations		-	-	-	-	-
Income from Investments	7	-	-	16,267,356.00	16,267,356.00	15,352,279.00
Other Incomes	8	-	-	21,817.00	21,817.00	361,853.00
Total (A)		-	-	16,289,173.00	16,289,173.00	15,714,132.00
Expenditure						
Staff Payments & Benefits		-	-	-	-	-
Academic Expenses		-	-	-	-	-
Administrative & General Expenses	9	-	-	111,332.00	111,332.00	2,145,635.00
Transportation Expenses		-	-	-	-	-
Repairs & Maintenance		-	-	-	-	-
Finance Costs		-	-	-	-	-
Other Expenses		-	-	-	-	-
Total (B)		-	-	111,332.00	111,332.00	2,145,635.00
Balance being excess of Expenditure over Income (A-B)		-	-	16,177,841.00	16,177,841.00	13,568,497.00
Less: Transferred to Restricted Fund		-	-	16,177,841.00	16,177,841.00	13,568,497.00
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: - 25.06.2026

Place: - New Delhi

UDIN: 26551444MRQMDW5311

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

Schedule 01 (Designated fund)

Particulars	As on 31.03.2026	As on 31.03.2025
PGDCSL		
Last Balance Sheet	816,195.00	816,195.00
Total	816,195.00	816,195.00

Schedule 02 (Restricted Fund)

Particulars	As on 31.03.2026	As on 31.03.2025
Entrance Examination Fund		
Opening Balance	240,858,819.43	
Add: Excess of Income over Expenditure	16,177,841.00	
Less LCD (projectors buy back)	789,537.00	
Total	256,247,123.43	240,858,819.43

Schedule 03 (Current Liabilities & Provisions)

Particulars	As on 31.03.2026	As on 31.03.2025
Total (A) + (B)	-	-

Schedule 05 (Investment)

Particulars	As on 31.03.2026	As on 31.03.2025
Fixed Deposit	147,931,454.00	150,125,215.00
Total	147,931,454.00	150,125,215.00

Schedule 06 (Current Assets)

Particulars	As on 31.03.2026	As on 31.03.2025
State Bank of India	0.43	3,761,865.00
Accured Interest	89,723,203.00	74,098,673.00
Accured Interest (S B Account)	447.00	1,670.00
Security (IGL)	123,080.00	123,080.00
Sunlite	4,800.00	-
TDS (2020-21)	72,895.00	72,895.00
TDS (2021-22)	49,515.00	49,515.00
Total (A+B)	89,973,940.43	78,107,698.00

AE

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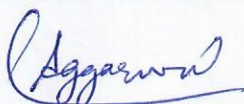
Abhishek



P. Sona

Schedule 04 (Fixed Assets)

Particulars	Balance as on 01.04.2025	Addition during year	Total	Depreciation/ Buy Back/ Condemned	Net balance as on 31.03.2026
Furniture & Fixture	1,119,848.00	-	1,119,848.00	-	1,119,848.00
Water Motor	5,960.00	-	5,960.00	-	5,960.00
Teaching Aid Equipments	25,850.00	-	25,850.00	-	25,850.00
Air Conditioner	113,079.00	-	113,079.00	-	113,079.00
Photocopier Machine	346,767.00	-	346,767.00	-	346,767.00
LCD Projector	794,337.00	3,077,360.00	3,871,697.00	794,337.00	3,077,360.00
LCD Standee	-	327,800.00	327,800.00	-	327,800.00
UPS	1,750.00	-	1,750.00	-	1,750.00
Battery for UPS	2,333,397.00	-	2,333,397.00	-	2,333,397.00
Fortigate 1200 D	1,917,500.00	-	1,917,500.00	-	1,917,500.00
Water Dispenser	56,737.00	-	56,737.00	-	56,737.00
Computer & Pherpherals	5,998,571.00	3,105,000.00	9,103,571.00	-	9,103,571.00
Sound System	59,440.00	-	59,440.00	-	59,440.00
Microwave	12,600.00	-	12,600.00	-	12,600.00
Paper Shredder	9,900.00	-	9,900.00	-	9,900.00
Refrigerator	14,900.00	-	14,900.00	-	14,900.00
Locks	209,627.00	-	209,627.00	-	209,627.00
Dustbin	248,862.00	-	248,862.00	-	248,862.00
Mobile Phone	8,299.00	-	8,299.00	-	8,299.00
I Card Printer	60,000.00	-	60,000.00	-	60,000.00
Gas Pipeline	104,677.00	-	104,677.00	-	104,677.00
Total	13,442,101.00	6,510,160.00	19,952,261.00	794,337.00	19,157,924.00



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: - 25.06.2026
Place: - New Delhi

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

Schedule 07 Income from Investments

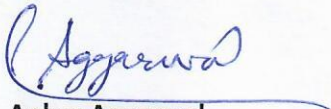
Particulars	31.03.2026	31.03.2025
Interest on Fixed Deposits	16,267,356.00	15,352,279.00
Grand Total (A+B)	16,267,356.00	15,352,279.00

Schedule 08 Other Income

Particulars	31.03.2026	31.03.2025
Application money	-	303,000.00
Saving Bank Interest	21,817.00	58,853.00
Total	21,817.00	361,853.00

Schedule 09 Administrative & General Expenses

Particulars	31.03.2026	31.03.2025
Training	-	450,000.00
Harvard Journals	-	1,688,000.00
Audit Fees	-	3,540.00
Staff Welfare (DU Centenary Watch)	111,332.00	-
Bank Charges	-	4,095.00
Grand Total (a+b)	111,332.00	2,145,635.00


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: - 25.06.2026
Place: - New Delhi



SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
UNIVERSITY OF DELHI

DETAILS OF FIXED DEPOSITS
A.P.C. FUND ACCOUNT AS ON 31.03.2026

S.NO.	TERM DEPOSIT NO.	Rate of Interest	AMOUNT	DATE OF INVESTMENT	DATE OF MATURITY	Bank
1	37819479557	6.75%	2,500,000.00	18-Jul-18	18-Jul-28	SBI
2	37906461074	6.85%	10,157,665.00	23-Aug-18	23-Aug-28	SBI
3	37906431210	6.85%	10,157,665.00	23-Aug-18	23-Aug-28	SBI
4	37906431038	6.85%	10,157,665.00	23-Aug-18	23-Aug-28	SBI
5	37906430840	6.85%	10,157,665.00	23-Aug-18	23-Aug-28	SBI
6	37906430704	6.85%	10,157,665.00	23-Aug-18	23-Aug-28	SBI
7	37906430534	6.85%	10,157,665.00	23-Aug-18	23-Aug-28	SBI
8	37906448349	6.85%	10,157,665.00	23-Aug-18	23-Aug-28	SBI
9	37906447811	6.85%	10,157,665.00	23-Aug-18	23-Aug-28	SBI
10	37906446759	6.85%	10,157,665.00	23-Aug-18	23-Aug-28	SBI
11	37906446410	6.85%	10,157,665.00	23-Aug-18	23-Aug-28	SBI
12	37906446090	6.85%	10,157,665.00	23-Aug-18	23-Aug-28	SBI
13	37906445654	6.85%	10,157,665.00	23-Aug-18	23-Aug-28	SBI
14	37906444718	6.85%	10,157,665.00	23-Aug-18	23-Aug-28	SBI
15	37906527638	6.85%	9,623,051.00	23-Aug-18	23-Aug-28	SBI
16	42871516351	7.10%	596,793.00	8-Apr-24	23-Jul-27	SBI
17	45043104711	6.70%	1,000,000.00	30-Mar-26	18-Jun-27	SBI
18	45043246009	6.70%	1,000,000.00	30-Mar-26	18-Jun-27	SBI
19	45043246407	6.70%	161,965.00	30-Mar-26	17-Jun-26	SBI
20	43991163660	6.70%	1,000,000.00	30-Mar-26	14-Sep-27	SBI
Grand Total			147,931,454.00			



Ankur Aggarwal
(Section Officer)



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 2026

RECEIPTS		AMOUNT (Rs.)	PAYMENTS		AMOUNT (Rs.)
Opening Balance (Bank)	3,761,865.00	3,761,865.00	Watches	111,332.00	111,332.00
Investment	8,595,087.00	8,595,087.00	Computers	3,105,000.00	3,105,000.00
Interest	188,370.00	188,370.00	Standee	327,800.00	327,800.00
Application money	-	-	Investment	5,923,830.00	5,923,830.00
		-	Projectors	3,077,360.00	3,077,360.00
			Closing Balance (Bank)	0.43	0.43
Grand Total		12,545,322.00	Grand Total		12,545,322.43

Ankur Aggarwal
Ankur Aggarwal
(Section Officer)

Rishi Rajan Sahay
Rishi Rajan Sahay
(Bursar)

Poonam Verma
Poonam Verma
(Prof. -Principal)





Shaheed Sukhdev College of Business Studies
Student Societies Account
Annual Audited Balance Sheet as at March 31, 2026

Sources of Funds	Schedule	As at 31.03.2026	As at 31.03.2025
Unrestricted Funds			
Capital Fund	1	209,443,803.68	207,729,208.53
Designated Funds	2	8,846,070.60	10,385,880.60
Restricted Funds	3	21,872,196.99	19,455,929.99
Current Liabilities & Provisions	4	5,601,033.20	6,955,863.20
Total		245,763,104.47	244,526,882.32
Application of Funds			
Fixed Assets			
Tangible Assets	5	4,610,732.64	2,148,718.64
Invesments			
Long Term	6	162,312,524.00	165,812,524.00
Short Term	7	2,381,964.00	2,241,368.00
Current Assests	8	76,457,883.83	74,324,271.68
Total		245,763,104.47	244,526,882.32

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: - 25.06.2026

Place: - New Delhi

UDIN: 26551444MRQMDW5311



Shaheed Sukhdev College of Business Studies
Student Societies Account
Annual Audited Income and Expenditure Account for the year ended March 31, 2026

	Schedule	For the year ending 31.03.2026				For the year ending 31.03.2025
		Designated	Capital Fund	Restricted Fund	Total	Total
Income						
Academic Receipts	9	6,642,568.00	12,145,432.00	4,139,380.00	22,927,380.00	23,462,112.00
Income from Investments	10	-	14,147,732.00	158,249.00	14,305,981.00	13,957,061.00
Other Incomes	11	-	2,345,382.00	125,000.00	2,470,382.00	3,748,417.00
Total (A)		6,642,568.00	28,638,546.00	4,422,629.00	39,703,743.00	41,167,589.00
Expenditure						
Academic Expenses	12	4,548,288.00	8,813,139.22	-	13,361,427.22	24,377,754.00
Finance Costs	13	-	3,426.63	-	3,426.63	18,173.00
Administrative & General Expenditure	14	-	18,107,385.00	121,374.00	18,228,759.00	439,912.00
Total (B)		4,548,288.00	26,923,950.85	121,374.00	31,593,612.85	24,835,839.00
Balance being excess of Income over Expenditure (A-B)		2,094,280.00	1,714,595.15	4,301,255.00	8,110,130.15	16,331,750.00
Less: Transferred to Respective Funds		2,094,280.00	1,714,595.15	4,301,255.00	8,110,130.15	16,331,750.00
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: - 25.06.2026
Place: - New Delhi
UDIN: 26551444MRQMDW5311

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

Schedule 01 (Capital Fund)

Particulars		As at 31.03.2026	As at 31.03.2025
Opening Balance	207,729,208.53		
Add: Surpl transferred from Income & Expenditure A/c	1,714,595.15		
		209,443,803.68	207,729,208.53
Total		209,443,803.68	207,729,208.53

Schedule 02 (Designated Funds)

Particulars		As at 31.03.2026	As at 31.03.2025
Add on Courses			
Data Analytical Courses			
Opening Balance	4,527,049.00		
Less Expenses/ Utilisation	1,181,695.00		
Add Surplus/ Deficit transferred from Inc. & Expen. A/c	837,051.00	4,182,405.00	4,527,049.00
Digital Marketing			
Opening Balance	2,202,095.00		
Less Expenses/ Utilisation	1,603,164.00		
Add : Surplus/ Deficit transferred from Inc. & Expen. A/c	898,820.00	1,497,751.00	2,202,095.00
Fintech			
Opening Balance	177,709.00		
Less: Surplus/ Deficit transferred from Inc. & Expen. A/c	-	177,709.00	177,709.00
Business Intelligence			
Opening Balance	126,194.00		
Less Expenses/ Utilisation	121,235.00		
Add : Surplus/ Deficit transferred from Inc. & Expen. A/c	291,200.00	296,159.00	126,194.00
F-MAT			
Opening Balance	948,501.00		
Less Expenses/ Utilisation	337,511.00		
		610,990.00	948,501.00
NSE Fees			
Opening Balance	1,534,054.00		
Less: Surplus/ Deficit transferred from Inc. & Expen. A/c	-	1,534,054.00	1,534,054.00
CEH Course			
Opening Balance	298,941.00		
Less: Expenditure during yer	268,520.00	30,421.00	298,941.00
FinX			
Opening Balance	284,704.00		
Less: Expenditure during year	284,029.00		
Add : Surplus/ Deficit transferred from Inc. & Expen. A/c	67,209.00	67,884.00	284,704.00
DU Examination Fund			
Theroy Exam	194,308.10		58,915.50
Practival Exam	254,389.50	448,697.60	227,718.10
Total		8,846,070.60	10,385,880.60

AS

Abhishek

Ravi



Panna

Schedule 03 (Restricted Funds)

Particulars		As at 31.03.2026	As at 31.03.2025
Scholarship			
Opening Balance	2,318,935.80		
Add Recd. during year	125,000.00		
Less : Utilised	88,125.00	2,355,810.80	2,318,935.80
Enactus			
Opening Balance	2,336,227.00		
Add transferred from Income & Expenditure A/c	-	2,336,227.00	2,336,227.00
Sponsorships			
Opening Balance	7,094,880.19		
Add Recd. during year	2,148,249.00		
Less : Utilised	5,408,237.00	3,834,892.19	7,094,880.19
Skill Development center			
Grant recd. from DU	2,300,000.00	2,300,000.00	800,000.00
Foreign Students Fees			
Opening Balance	6,905,887.00		
Add transferred from Income & Expenditure A/c	4,139,380.00	11,045,267.00	6,905,887.00
Total		21,872,196.99	19,455,929.99

Schedule 04 (Current Liabilities & Provisions)

Particulars	As at 31.03.2026	As at 31.03.2025
DU Grant	40,000.00	40,000.00
Project Innovation	15,000.00	15,000.00
UNNATH Bharat Grant	50,000.00	-
Student Security	2,095,357.00	2,357,857.00
PGDCSL Course	888,810.00	1,901,090.00
Project (ICSSR)	13,966.20	13,966.20
University Fees	2,497,900.00	2,627,950.00
Total	5,601,033.20	6,955,863.20

Schedule 06 (Long Term Investments)

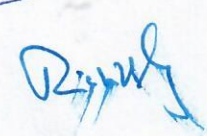
Particulars	As at 31.03.2026	As at 31.03.2025
Fixed Deposits against Scholarship Fund	2,161,843.00	2,161,843.00
Other Fixed Deposits	160,150,681.00	163,650,681.00
Total	162,312,524.00	165,812,524.00

Schedule 07 (Short Term Investments)

Particulars	As at 31.03.2026	As at 31.03.2025
Fixed Deposits	2,381,964.00	2,241,368.00
Total	2,381,964.00	2,241,368.00







Schedule 08 (Current Assets)

Particulars	As at 31.03.2026	As at 31.03.2025
Bank	5,145,817.38	4,203,638.23
Advances	20,000.00	10,840,417.00
Accrued Interest	64,118,605.35	52,123,956.35
Sponsorship receivable	34,300.00	-
TDS Refundable (19-20)	1,120,017.80	1,120,017.80
TDS Refundable (20-21)	791,738.30	791,738.30
TDS Refundable (21-22)	1,148,460.00	1,148,460.00
TDS Refundable (22-23)	1,253,447.00	1,253,447.00
TDS Refundable (23-24)	1,379,124.00	1,379,124.00
TDS Refundable (24-25)	-	1,463,473.00
TDS Refundable (25-26)	1,446,374.00	-
Total (A+B)	76,457,883.83	74,324,271.68

Schedule 05 (Fixed Assets)

Particulars	Balance as on 01.04.2025	Additions during year	Total		Balance as on 31.03.2026
Air Conditioner	56,092.00	-	56,092.00	-	56,092.00
Audio Mixer	-	42,480.00	42,480.00	-	42,480.00
Badminton Poles	12,475.00	-	12,475.00	-	12,475.00
Battery for UPS	82,719.00	-	82,719.00	-	82,719.00
Camera (principal Room)	-	21,334.00	21,334.00	-	21,334.00
Class room boards	242,880.00	-	242,880.00	-	242,880.00
Computer (Skill Development)	-	2,295,000.00	2,295,000.00	-	2,295,000.00
Computer System	33,993.00	-	33,993.00	-	33,993.00
Furniture & Fixture	355,056.64	-	355,056.64	-	355,056.64
Heater	17,640.00	-	17,640.00	-	17,640.00
Lamp Stand	4,660.00	-	4,660.00	-	4,660.00
Laptop	257,467.00	91,000.00	348,467.00	-	348,467.00
LCD/Overhead Projectors	196,482.00	-	196,482.00	-	196,482.00
MIC (Wireless)	46,964.00	-	46,964.00	-	46,964.00
Microwave oven	18,892.00	-	18,892.00	-	18,892.00
Mobile	16,298.00	-	16,298.00	-	16,298.00
Musical Instruments	11,502.00	-	11,502.00	-	11,502.00
Stereo/Music System	18,690.00	-	18,690.00	-	18,690.00
Teaching Aid Equipments	38,180.00	-	38,180.00	-	38,180.00
U.P.S.	536,749.00	-	536,749.00	-	536,749.00
Vacuum Cleaner	-	12,200.00	12,200.00	-	12,200.00
Wifi Cards	201,979.00	-	201,979.00	-	201,979.00
Total	2,148,718.64	2,462,014.00	4,610,732.64	-	4,610,732.64

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: - 25.06.2026
Place: - New Delhi



Shaheed Sukhdev College of Business Studies
Student Societies Account

Schedule 09 (Academic Receipts)

Particulars	As on 31.03.2026		As on 31.03.2025	
Capital Fund				
College Student welfare fund	10,380,350.00		10,095,650.00	
College Development Fees	1,765,082.00	12,145,432.00	1,334,100.00	11,429,750.00
Designated Funds				
Data Analytical Course	3,256,200.00		3,559,600.00	
Business Inteligence	291,200.00		855,577.00	
Digital Marketing	2,486,400.00		3,483,000.00	
CEH Course	-		304,500.00	
FMAT			1,320,000.00	
C. Weath Course (AWP)	608,768.00	6,642,568.00	284,704.00	9,807,381.00
Restricted Funds				
Foreign Students	4,139,380.00	4,139,380.00	2,224,980.00	2,224,980.00
Total		22,927,380.00		23,462,111.00

Schedule 10 (Income from Investments)

Particulars	As on 31.03.2026		As on 31.03.2025	
Capital Fund				
Interest on Fixed Deposits	14,147,732.00	14,147,732.00	13,832,430.00	13,832,430.00
Restricted Fund				
Scholarship	158,249.00	158,249.00	124,631.00	124,631.00
Total		14,305,981.00		13,957,061.00

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Schedule 11 (Other Income)

Particulars	As on 31.03.2026		As on 31.03.2025	
Capital Fund				
Fines	125,000.00			
Income from Short term Courses	1,904,890.00		2,537,130.00	
Interest on I T Refund	80,499.00			
Misc. Income	55,755.00		68,484.00	
Alumni Income	-		706,218.00	
Saving Bank Interest (including auto sweep)	179,238.00	2,345,382.00	411,585.00	3,723,417.00
Restricted Fund				
Sponsorships	-		-	
Scholarship	125,000.00	125,000.00	25,000.00	25,000.00
Total		2,470,382.00		3,748,417.00

Schedule 12 (Academic Expenditure)

Particulars	As on 31.03.2026		As on 31.03.2025	
Capital Fund				
Student Activity Fund	3,145,048.22		6,209,966.00	
Alumini Association	423,290.00		636,915.00	
Financial Assistance	2,186,565.00		1,612,082.00	
NSS Expenses	3,119.00		19,232.00	
Ewaste sale	610,423.00			
Grant to Siif	1,957,496.00			
College development Expenses			10,004,288.00	
Career Development Cell	187,401.00		124,398.00	
Social Function & Cul. Activites	299,797.00	8,813,139.22		18,606,881.00
Designated Funds				
Data Analytical Course	2,419,149.00		2,372,410.00	
Business Inteligence			725,692.00	
Digital Marketing	1,587,580.00		1,956,652.00	
CEH Course			5,559.00	
FMAT			710,560.00	
C. Welath Mgnmt	541,559.00	4,548,288.00		5,770,873.00
Total		13,361,427.22		24,377,754.00

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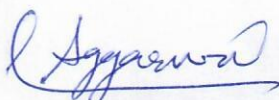
Power

Schedule 13 (Finance Cost)

Particulars	As on 31.03.2026		As on 31.03.2025	
Bank Charges	3,426.63	3,426.63	18,173.00	18,173.00
Total		3,426.63		18,173.00

Schedule 14 (Administrative & General Expenditure)

Particulars	As on 31.03.2026		As on 31.03.2025	
Capital Fund				
Audit Fees			7,080.00	
AMC of AC	6,972,261.00		-	
Professional Charges	107,320.00		96,170.00	
Printing & stationary			11,328.00	
Repair & Maintenance	10,968,922.00		113,299.00	
Telephone / Broad Band	58,882.00	18,107,385.00	62,404.00	290,281.00
Restricted Fund				
Scholarships	121,374.00		149,631.00	
Sponsorships	-	121,374.00	-	149,631.00
Total		18,228,759.00		439,912.00



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: - 25.06.2026

Place: - New Delhi

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SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
UNIVERSITY OF DELHI
(STUDENTS' SOCIETY ACCOUNT)
DETAILS OF FIXED DEPOSITS AS AT 31ST MARCH 2026

S. No.	Bank	Account Number	Invested Amount	Date of Investment	Date of Maturity	Interest	Maturity Amount	Rate of Interest
1	SBI	37714362059	5,000,000.00	5/23/2018	5/23/2028	525,336.00	9,765,103.00	6.75%
2	SBI	37903603580	10,051,491.00	8/23/2018	8/23/2028	1,062,291.00	19,824,564.00	6.85%
3	SBI	37903699689	10,051,491.00	8/23/2018	8/23/2028	1,062,291.00	19,824,564.00	6.85%
4	SBI	37903699974	10,051,491.00	8/23/2018	8/23/2028	1,062,291.00	19,824,564.00	6.85%
5	SBI	37903700083	10,051,491.00	8/23/2018	8/23/2028	1,062,291.00	19,824,564.00	6.85%
6	SBI	37903700458	10,051,491.00	8/23/2018	8/23/2028	1,062,291.00	19,824,564.00	6.85%
7	SBI	37903700708	10,051,491.00	8/23/2018	8/23/2028	1,062,291.00	19,824,564.00	6.85%
8	SBI	37904893765	10,051,491.00	8/23/2018	8/23/2028	1,062,291.00	19,824,564.00	6.85%
9	SBI	37966060048	5,445,122.00	9/21/2018	9/21/2028	572,415.00	10,739,419.00	6.85%
10	SBI	37966062488	5,445,122.00	9/21/2018	9/21/2028	572,415.00	10,739,419.00	6.85%
11	SBI	39962554195	9,800,000.00	1/27/2021	1/27/2026	675,396.00	12,814,484.00	5.40%
12	SBI	39962556884	9,800,000.00	1/27/2021	1/27/2026	675,396.00	12,814,484.00	5.40%
13	SBI	39965398222	9,800,000.00	1/28/2021	1/28/2026	675,097.00	12,814,484.00	5.40%
14	SBI	39965397909	9,800,000.00	1/28/2021	1/28/2026	675,097.00	12,814,484.00	5.40%
15	SBI	39968428733	9,800,000.00	1/29/2021	1/29/2026	674,798.00	12,814,484.00	5.40%
16	SBI	39968428960	-	1/29/2021	1/29/2026	8,385.00	-	0.00%
17	SBI	40233947900	100,000.00	3/22/2022	3/22/2027	6,521.00	131,407.00	5.50%
18	SBI	40390886990	7,500,000.00	8/25/2021	8/25/2026	492,346.00	9,807,003.00	5.40%
19	SBI	40390886491	7,500,000.00	8/25/2021	8/25/2026	492,346.00	9,807,003.00	5.40%
20	SBI	42539467222	-	12/20/2023	12/20/2024	-	-	6.80%
21	SBI	42539998140	-	12/20/2023	12/20/2024	-	-	6.80%
25	SBI	40673540599	9,800,000.00	12/27/2021	12/28/2026	632,431.00	12,814,484.00	5.40%
		Sub-Total (a)	160,150,681.00			14,114,016.00	266,648,206.00	
Scholarships Fixed Deposits								
1	SBI	40868437924	-	6/18/2021	6/18/2031	-	-	5.40%
2	SBI	41010277330	336,843.00	5/27/2022	5/27/2032	21,777.00	581,651.00	5.50%
3	SBI	38074871459	125,000.00	11/17/2018	11/17/2023	8,315.00	125,000.00	6.85%
4	SBI	37081564617	150,000.00	8/10/2022	8/10/2027	8,414.00	150,000.00	5.50%
5	SBI	37081566466	200,000.00	8/10/2022	8/10/2027	11,219.00	200,000.00	5.50%
6	SBI	37117479453	120,000.00	8/10/2022	8/10/2027	6,919.00	120,000.00	5.65%
7	SBI	37845209816	80,000.00	7/31/2018	7/31/2028	5,616.00	80,000.00	6.85%
8	SBI	43458490437	150,000.00			9,976.00	150,000.00	
9	SBI	43458420695	1,000,000.00			66,506.00	1,000,000.00	
		Sub-Total (a)	2,161,843.00			138,742.00	2,406,651.00	
		TOTAL (a+b)	162,312,524.00			14,252,758.00	269,054,857.00	

Ankur Aggarwal
(Section Officer)

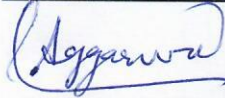
Rishi Rajan Sahay
(Bursar)

Dr. Poonam Verma
(Principal)



Shaheed Sukhdev College of Business Studies
Hostel Account
Balance Sheet as at March 31, 2026

Sources of Funds	Schedule	As at 31.03.2026	As at 31.03.2025
Capital Fund	1	22,899,144.22	22,095,488.69
Designated/ Earmarked Funds	2	8,517,400.00	5,815,000.00
Restricted Funds		-	-
Loans/ Borrowings		-	-
Secured		-	-
Unsecured		-	-
Current Liabilities & Provisions	3	880,000.00	666,309.00
Total		32,296,544.22	28,576,797.69
Application of Funds			
Fixed Assets			
Tangible Assets	3	1,714,699.00	1,495,862.00
Intangible Assets		-	-
Capital Work in Progress		-	-
Investments		-	-
Long Term	4	-	-
Short Term		24,458,741.40	25,818,025.00
Current Assets	5	6,123,103.82	1,262,911.00
Loans, Advances & Deposits		-	-
Total		32,296,544.22	28,576,797.69



Ankur Aggarwal
(Section Officer)



Tarannum Ahmad
(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: - 25.06.2026

Place: - New Delhi

UDIN: 26551444MRQMDW5311



Shaheed Sukhdev College of Business Studies
Hostel Account
Income and Expenditure Account for the year ended March 31, 2026

	Schedule	For the year ending 31.03.2026					For the year ending 31.03.2025
		Unrestricted funds				Total	Total
		Corpus	Designated fund	Capital Fund	Restricted fund		
Income							
Academic Receipts	5	-	-	23,012,276.00	-	23,012,276.00	21,297,633.00
Grants & Donations		-	-	-	-	-	-
Income from Investments	6	-	-	1,596,102.75	-	1,596,102.75	1,678,332.00
Other Incomes	7	-	-	67,558.90	-	67,558.90	46,526.00
Total (A)		-	-	24,675,937.65	-	24,675,937.65	23,022,491.00
Expenditure							
Staff Payments & Benefits	8	-	-	695,939.00	-	695,939.00	819,155.00
Academic Expenses		-	-	-	-	-	-
Administrative & General Expenses	9	-	-	23,050,052.00	-	23,050,052.00	19,864,092.00
Transportation Expenses		-	-	-	-	-	-
Repairs & Maintenance		-	-	-	-	-	-
Finance Costs	10	-	-	879.12	-	879.12	56.00
Other Expenses		-	-	-	-	-	-
Total (B)		-	-	23,746,870.12	-	23,746,870.12	20,683,303.00
Balance being excess of Income over Expenditure (A-B)		-	-	929,067.53	-	929,067.53	2,339,188.00
Building Fund		-	-	-	-	-	-
Others (specify)		-	-	-	-	-	-

Ankur Aggarwal
(Section Officer)

Tarannum Ahmad
(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: - 25.06.2026
Place: - New Delhi

UDIN: 26551444MRQMDW5311

Schedule 01 (Capital Fund)

Particulars		As at 31.03.2026	As at 31.03.2025
General Reserve			
As per last year	22,095,488.69		
Less Assets destroyed in fire	125,412.00		
	21,970,076.69		
Add : Excess of Income over Expenditure	929,067.53	22,899,144.22	22,095,488.69
Total		22,899,144.22	22,095,488.69

Schedule 02 (Designated Fund)

Particulars		As at 31.03.2026	As at 31.03.2025
Development Fund			
As per last year	5,815,000		
Add during year	2,702,400	8,517,400	5,815,000
Total		8,517,400	5,815,000

Schedule 03 (Current Liabilities & Provisions)

Particulars		As at 31.03.2026	As at 31.03.2025
GST	-		1,309.00
TDS	-		-
Security (hostel)			
As per Last Year Balance	665,000.00		
Add: During year	932,745.00		
	1,597,745.00		
Less : Refunded	717,745.00	880,000.00	665,000.00
Total (A) + (B)		880,000.00	666,309.00

Schedule 5 (Investment)

Particulars		As at 31.03.2026	As at 31.03.2025
FDs with IDBI (Development Fund)	2,290,000.00		
FDs with IDBI (Estab)	7,000,000.00		
FDs with IDBI (Security)	850,000.00		
FDs with IDBI (reserves)	14,318,741.40	24,458,741.40	25,818,025.00
Total (A) + (B)		24,458,741.40	25,818,025.00

Schedule 06 (Current Assets)

Bank Balances		As at 31.03.2026	As at 31.03.2025
IDBI Bank		3,971,022.96	(1,145,574.00)
Imprest Card		25,000.00	25,000.00
TDS (2023-24)		25,412.00	25,412.00
TDS (2024-25)			145,123.00
TDS (2025-26)		134,080.00	
GST		-	1,309.00
Advance (General)			
Opening	787,675.00		
Add: paid during year	235,683.00		
	1,023,358.00		
Less: Recd. during year	1,023,358.00	-	787,675.00
Accrued Interest		1,967,588.86	1,423,966.00
Total (A)		6,123,103.82	1,262,911.00

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Prasad

Prasad

Schedule 03 (Fixed Assets)

Particulars	Net balance as on 01.04.2025	Addition during year	Total	Dep./ write off	Net balance as on 31.03.2026
Bath Fittings	29,997.00	-	29,997.00	-	29,997.00
Bedsheets & Blankets	50,862.00	-	50,862.00	-	50,862.00
Computer & Printers	150,376.00	209,449.00	359,825.00	70,730.00	289,095.00
Ceiling fans	13,794.00	-	13,794.00	-	13,794.00
Mattresses (including Medical)	176,680.00	-	176,680.00	-	176,680.00
Induction PLATE	6,990.00	-	6,990.00	-	6,990.00
Convecter Heater	2,940.00	-	2,940.00	-	2,940.00
Furniture & Fittings	409,328.00	134,800.00	544,128.00	39,696.00	504,432.00
Router for wifi	154,470.00	-	154,470.00	-	154,470.00
Kettel-Prestige	7,388.00	-	7,388.00	-	7,388.00
Lan Card	14,986.00	-	14,986.00	14,986.00	-
Locks & Chains	91,042.00	-	91,042.00	-	91,042.00
Microwave	35,990.00	-	35,990.00	-	35,990.00
Refrigerator	70,000.00	-	70,000.00	-	70,000.00
Sports Material	107,800.00	-	107,800.00	-	107,800.00
Television-LG	90,000.00	-	90,000.00	-	90,000.00
Water heater Geysers	83,219.00	-	83,219.00	-	83,219.00
Total	1,495,862.00	344,249.00	1,840,111.00	125,412.00	1,714,699.00

Ankur Aggarwal
Ankur Aggarwal
(Section Officer)

Tarannum Ahmad
Tarannum Ahmad
(Warden)

Poonam Verma
Poonam Verma
(Prof. - Principal)

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

CA ABHISHEK
(Partner)

Membership No. 551444

Date: - 25.06.2026

Place: - New Delhi

UDIN: 26551444MRQMDW5311

Schedule 05 Unrestricted Fund (Academic Receipt)

Particulars	As at 31.03.2026		As at 31.03.2025	
Admission Fees	181,000.00		180,000.00	
Establishment Fee	14,091,047.00		12,845,368.00	
Mess Fee	8,638,649.00		8,215,665.00	
Fines	2,580.00		17,000.00	
Foreign Student Fees	99,000.00	23,012,276.00	39,600.00	21,297,633.00
Grand Total		23,012,276.00		21,297,633.00

Schedule 6 (Income from Investment)

Particulars	As at 31.03.2026		As at 31.03.2025	
Interest on fixed deposit	1,596,102.75	1,596,102.75	1,678,332.00	1,678,332.00

Schedule 6 (Other Income)

Particulars	As at 31.03.2026		As at 31.03.2025	
Interest in IT refund	7,980.43			-
Saving Bank Interest	59,578.47		46,526.00	46,526.00
Grand Total		67,558.90		46,526.00

Schedule & Staff Payments & Benefits

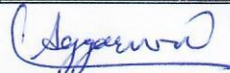
Particulars	As at 31.03.2026		As at 31.03.2025	
Salary & Allowances				
Salary to staff	695,939.00	695,939.00	819,155.00	819,155.00
Total		695,939.00		819,155.00

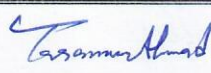
Schedule 8 Administrative & General Expenditure

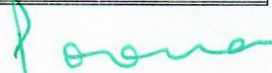
Particulars	As at 31.03.2026		As at 31.03.2025	
Establishment Charges				
Audit Fees	3,540.00		3,540.00	
Staff Coveyance	870.00		-	
Property Tax	287,355.00		574,710.00	
Meeting Charges	22,500.00		-	
Misc. Contingency	12,978.00		10,343.00	
Pest Control	60,770.00		-	
Printing & Stationary	12,357.00		55,511.00	
Security	2,181,378.00		2,297,380.00	
Hosekeeping	2,285,235.00		2,096,166.00	
Telephone Expense	123,583.00		28,307.00	
First Aid Box	5,459.00	4,996,025.00	17,605.00	5,083,562.00
Facility Charges				
AMC of Lifts	404,886.00		472,371.00	
AMC of Acs	3,136,862.00		-	
Functions & Festivals	220,726.00		115,765.00	
Housekeeping Material	66,910.00		-	
Maintenance Expenses	2,024,634.00		1,985,697.00	
Newspaper	14,684.00		16,600.00	
Sports Expenses	90,612.00		20,566.00	
Water & Electricity	3,917,070.00		4,406,781.00	
		9,876,384.00	-	7,017,780.00
Mess Charges	8,177,643.00	8,177,643.00	7,762,750.00	7,762,750.00
Grand Total		23,050,052.00		19,864,092.00

Schedule 9 Finance Cost

Particulars	As at 31.03.2026		As at 31.03.2025	
Bank Charges	879.12	879.12	56.00	56.00
Grand Total (a+b)		879.12		56.00


Ankur Aggarwal
(Section Officer)


Tarannum Ahmad
(Warden)


Poonam Verma
(Prof. - Principal)

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

CA ARHISHER
(Partner)
Membership No. 551444
Date: - 25.06.2026
Place: - New Delhi

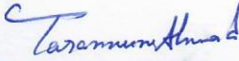


**SHAHEED SUKHDEV COLLEGE OF BUSINESS STUDIES
UNIVERSITY OF DELHI**

**DETAILS OF FIXED DEPOSITS
HOSTEL ACCOUNT AS ON 31.03.2026**

S.NO.	TERM DEPOSIT NO.	AMOUNT	DATE OF INVESTMENT	DATE OF MATURITY
1	1587106-39084	5,218,131.00	10-Jan-24	18-Jul-26
2	1587106-39075	5,217,982.00	10-Jan-24	19-Jul-26
3	1587107-3322	2,500,000.00	22-May-25	21-May-27
4	1587107-12102	1,289,453.00	24-May-24	1-Jul-25
5	1587106-43652	93,175.00	28-Jan-25	6-Aug-26
6	1587105-13165	850,000.00	4-Nov-25	31-Jul-26
7	1587105-13642	1,000,000.00	30-Mar-26	30-May-26
8	1587105-13633	1,000,000.00	30-Mar-26	29-Jun-26
9	1587105-13624	1,000,000.00	30-Mar-26	29-Jul-26
10	1587105-13615	1,000,000.00	30-Mar-26	28-Aug-26
11	1.58711E+11	1,000,000.00	30-Mar-26	27-Sep-26
12	1587105-13590	1,000,000.00	30-Mar-26	27-Oct-26
13	1587105-13651	1,000,000.00	30-Mar-26	30-Apr-26
14	1587107-3513	2,290,000.00	11/4/2025	11/2/2028
Grand Total		24,458,741.00		

Ankur Aggarwal
(Section Officer)


Tarannum Ahmad
(Warden)


(Poonam Verma)
Prof. Principal