Shori S B & Co. Chartered Accountants B-2 B/53, Ist Floor, DDA Flats, Dharam Marg, Janak Puri, West Delhi – 110058 Tel.:- 011-45538437, 09312503764 Email: ca.shorisb@gmail.com

INDEPENDENT AUDITORS REPORT

To,

The Members of, Managing Committee/Governing Body Shaheed Rajguru College of Applied Sciences for Women

Report on the Financial Statements

 We have audited the accompanying Financial Statements of the Student Society Account of the Shaheed Rajguru College of Applied Sciences for Women which comprises Balance Sheet as at 31st March-2020, the Statement of Income and Expenditure Account and Receipts & Payments (Cash Flow statement) for the year then ended, and a Summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

2. The Management of the College is responsible for the matters stated with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the College in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the College and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making Judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate Internal Financial Controls, that were operating effectively for ensuring the accuracy and Completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from materials misstatement, whether due to fraud or error.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these standalone Financial Statements based on our audit.

We have taken into account the provision of the Act, the accounting and auditing standards and matters which are required to 322 included in the audit report under the provisions of the Act and the Rules made there under.

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

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

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

Opinion

4. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the College as at 31-Mar-2020, and its Profit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

- 5. As required by various applicable Acts, we report that:
 - (i) The Management of the College follow the traditional method for preparation of Financial Statements instead of new format for preparation of Financial Statements issued by the Comptroller & Auditor General (CAG) of India in collaboration with the University Grants Commission (UGC), Ministry of Human Resources Development, Government of India and the Institute of Chartered Accountants of India (ICAI) for Higher Educational Institutions for the year under review.
 - (ii) The Management of the college follows the cash basis of Accounting instead of Mercantile/Accrual basis of Accounting.



- (iii) Subject to the above
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the College so far as it appears from our examination of those books.
 - c) The Balance Sheet and the Statement of Income and Expenditure (Profit and Loss) dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid standalone Financial Statements comply with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) and Indian Accounting Standard Board (IASB) specified to the Educational Institutions.
 - e) In our opinion there are no observations or comments on the financial transactions, which may have an adverse effect on the functioning of the College.
 - f) On the basis of the written representations received from the Management of the College as on 31st Mar 2020 and taken on record by the Governing Body, we report that none of the Governing Body members is disqualified as on 31st Mar 2020 from being appointed as a Governing Body Member.
 - g) Report on the Internal Financial Controls is enclosed an annexure to this report.
 - h) With respect to the other matters to be included in the Auditor's Report in accordance with Auditing Standards issued by the Institute of Chartered Accountants of India (ICAI), in our opinion and to the best of our information and according to the explanations given to us:
 - i. As informed to us the College does not have any pending litigations which would impact its financial position
 - ii. The College did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

For SHORI S B & Co.

CHARTERED ACCOUNTANTS

CA. Shashi Bhushan Shori

M. No. 090647

Unique Document Identification No. (UDIN):20090647AAACL4775

Place: New Delhi

Date: 22.07.20

Shaheed Rajguru College of Applied Sciences for Women (University of Delhi) Vasundhara Enclave, Delhi - 110096 STUDENTS' SOCIETY ACCOUNT RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020

2018-2019 Rs.P.	RECEIPTS	2019-202			2019-202
110.1 .	RECEIPTS	Rs.	P. Rs.P.	PAYMENTS	Rs
	Opening Balance			Opening Balance	
16076.84	Cash at banks-Savings, Corp. Bank	15518.8			
21221508.00		22670021.0		Corporation Bank	
68786.00	SBI Anand Vihar	71225.0		IDBI Bank	
6330856.47	IDBI Bank	7389334.4			
2482000.00	IDBI Bank (Fixed Deposit)	7017570.0	- 1	Fee refunded	
0.00	Cash in hand	101/5/0.0	-	Games and Sports	
50000.00	PP Malhotra Scholorship FD	50000.0	-	Functions & Cultural Activities	
		50000.0	82500.00	Students' Aid	
	Fees Collected		82500.00	Security Deposit	
1464000.00	Games and Sports	1763000.0		Medical	
2194500.00	Functions and cultural activities	2644500.0		Development	
146300.00	Students' aid fund	352600.00		Picnic and excursion	
292000.00	Security Deposit	164500.00		Seminar & exhibition	
219600.00	Medical	264450.00		Inhouse Examination	
2195000.00	Development	3524020.00		Prevention of Sexual harassment	3,540.0
146300.00	Picnic and excursion	705200.00		WUS	3540.0
439200.00	Seminar & exhibition	881500.00			
731600.00	Inhouse Examination	881500.00		Expenses incurred out of funds	
61928.00	Alumini association	100500 000	313619.00	Games and Sports	5,21,951.0
10280.00	Prevention of Sexual harassment	133500.00		Functions & cultural activities	17,07,520.0
8804.00	WUS Fees	17670.00	1	Aid to Students	
0004.00	WUS Fees	8835.00		Seminar & Exhibition	45,158.0
	Other Pessinte & Crudita		883.00	Medical	1042.0
210728.00	Other Receipts & Credits			Development Exp.	
2023577.00	Miscellaneous receipts	44094.00		Picnic & Excursion Fund	
2028577.00	Interest on bank deposits	2456067.00		Inhouse Examination	
	Seminar & exhibition			Prevention of Sexual harrasment	0.0
10000 00	Interest Accrued	644893.00		Alumini Association	
10200.00	German	292570.00	44664.00	Capital Fund	22.17.114.00
	French			Scholorship	0.00
8000.00	Sponsership	77395.00			
80300.00	Workshops			Other Expenses	
3425.00	PP Malhotra Scholorship	0.00	3000.00	Audit Fees	4720.00
	Advance received against workshop	58500.00	0.01	Bank Charges	4120.00
	Bhimsen Gera & Chander Kant Gera Fund (Punita)	106736.00	82734.00	Miscellaneous Expenses	40497.00
	Scholorship	878.00	507063.00	Interest Accrued	40457.00
	Closing Balance	54.0	48000.00	French	
	Corp. Bank (Credit Balance)			Advance	
	IDBI Bank				
	Closing Balance	TENIL MENT			
	Cash at banks-Savings, Corp. Bank			Closing Balance	
	IDBI BANK	2.	15518.84	Cash at banks-Savings, Corp. Bank	18355 84
			22670021.00	Cash at bank- CLFD-Corp Bank	24179361.00
			71225.00	SBI Anand Vihar	24119301.00
		35 2 4	7389334.46	IDBI Bank	4139970.46
		1	7017570.00	Fixed Deposit (IDBI Bank)	
		1217 18 18	0.00	Cash in hand	18310769.00
			50000.00	PP Malhotra Scholorship FD	54000 co
		ala isa int		FD Bhimsen Gera & Chander Kant Gera Fund (Punita)	54303.00 106736.00
				Punica)	100736.00
419969.31	Total	51354577.30	40419969.31		51354577.30

AUDITOR'S REPORT

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This is the receipts and payments account ref	erred	
to in our audit report of even dates a base of the second se	3	
For SHORI S B & Co.	For Shahaad Paigura	College of Applied Colores for the
Chartered Accountants	28	college of Applied Sciences for Women
034328N CADOLES CEL	12 CN	
C.AShashi Bhushan Shou	\$ 1	T.N. Paur
Partner Partner	Principal	A.O. (A/c Offg.)
(M.No.90647)	. incipal	A.O. (Arc Ofig.)
Proprietor	0	
Unique Document Identification No. (UDIN):20	090647AAACL4775	Hasnaslave
		ans Suaor
Place: Delhi	LT W	for
Dated : 22.07.20	reasurer	Chairperson

v. Pain -otta Chairperson

SHAHEED RAJGURU COLLEGE OF APPLIED SCIENCES FOR WOMEN (University of Delhi) Vasundhara Enclave, Delhi-110096 STUDENTS' SOCIETY ACCOUNT INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020

2018-19		2019-20	2018-19		2019-20
Rs.P.	EXPENDITURE	Rs.P.	Rs.P.	INCOME	Rs.P.
3,000.00	Audit Fees	4,720.00	20,28,577.00	Interest of Bank Deposits	24,56,067.00
82,734.00	Miscellaneous expenses	40497.00	2,10,728.00	Miscellaneous receipts	44,094.00
0.01	Bank charges		0.00	Seminar and Exhibition	
21,61,570.99	Excess of income over expenditure	2532339.00	8,000.00	Sponsership	77,395.00
22,47,305.00	Total	25,77,556.00	22,47,305.00		25,77,556.00
		1.42	0.00		0.00

AUDITOR'S REPORT

This is the income and expenditure account referred to in our audit report of even date

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FRN+0343

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For SHORI S B & Co. Chartered Accountants FRN - 034328

C.A.-Shashi Bhushan Shori Partner (M.No.90647) Proprietor Unique Document Identification No. (UDIN):20090647AAACL4775

Place: Delhi Dated : 22.07.20 For Shaheed Rajguru College of Applied Sciences for Women

Principal

Tintlan A.O. (A/c. - Offg.)

Wasnivad Javg Chairperson

Shaheed Rajguru College of Applied Sciences for Women (University of Delhi) Vasundhara Enclave, Delhi - 110096 STUDENT'S SOCIETY ACCOUNT BALANCE SHEET AS ON MARCH 31, 2020

2018-2019			2019-2020	2018-2019	2019-2020
Rs.P.	CAPITAL & LIABILITIES		Rs.P.	Rs.P. ASSETS	Rs.P
	SURPLUS			CURRENT ASSETS	
	Opening Balance	13767706.20			
	Add: Excess of income over expenditure	2532339.00		22670021.00 Cash at bank- CLFD-Corp Bank	24179361.00
	Less: Expenses incurred	2217114.00		Cash in hand	
	Add: Workshop receipts	0.00		15518.84 Cash at Bank- Corporation Bank	18355.84
13767706.2	Closing Balance		14082931.20		
				7017570.00 Fixed Deposits (IDBI Bank)	18310769.00
	GAMES AND SPORTS FUND			71225.00 Cash at Bank - SBI Anand Vihar	
	Opening Balance	2595406.70		7389334.46 IDBI Bank	4139970.46
	Add: Fees Collected	1763000.00		50000.00 PP Malhotra Scholorship FD	54303.00
	Less : Fees Refunded	0.00		FD Bhimsen Gera & Chander Kant FD (Puni	106736.00
	Less: Exp. Incurred	521951.00			
2595406.70	Closing Balance		3836455.70	MISCELLANEOUS	
				Advance	
	FUNCTION & CULTURAL ACTIVITY FUND			644893.00 Interest Accrued	
	Opening Balance	607098.00	1.4		
	Add: Fees Collected	2644500.00			
	Less: Fees refunded	0.00			
	Less: Expenses incurred	1707520.00			
607098.00	Closing Balance		1544078.00		
	STUDENTS' AID FUND				
	Opening Balance	665570.00			
	Add: Fees Collected	352600.00			
	Less : Fees Refunded	0.00			
	Less: Aid to students				
665570.00	Closing Balance		1018170.00		
	SECURITY DEPOSIT				
	Opening Balance	1472500.00			
	Add: Fees Collected	164500.00			
	Less : Fees Refunded	0.00			
	Less Transfer to Alumini Asso.		and the second		
1472500.00	Closing Balance		1637000.00		
1472300.00			1637000.00		
	MEDICAL FUND				
	Opening Balance	959722.00			
	Add: Fees Collected	264450.00			
	Less : Fees Refunded	0.00	1. S.		
	Less: Expenses incurred	1042.00			
959722.00	Closing Balance	1012.00	1223130.00		
	DEVELOPMENT FUND				
· · · · · · · · · · ·	Opening Balance	9767551.00			
	Add: Fees Collected	3524020.00			
	Add: Other receipts				
	Less : Fees Refunded	0.00			
	Less: Expenses incurred	0.00	See Star		
9767551.00	Closing Balance		13291571.00		
				ISP	
	PICNIC & EXCURSION FUND			CRI O GR	
	Opening Balance	782904.00		XC	
	Add: Fees Collected	705200.00	NUS ALL TANK	(C) FRIN-034328	
	Less : Fees Refunded	0.00		a Rethi	
	Less : Exp. Incurred	0.00	All and	BI W S	
	Closing Balance		1488104.00		

WUS FUND Opening Balance Add: Fees Collected Less: Fees Refunded Less: Expenses incurred Closing Balance OTHER LIABILITIES German French Prempal Malhotra Schclorship Advance against workshop FD Bhimsen Gera & Chander Kant Gera Fund (Punita) BANK OVERDRAFT	22105.00 8835.00 3540.00	27400.00 363170.00 20000.00 54303.00 58500.00 106736.00			
Opening Balance Add: Fees Collected Less : Fees Refunded Less: Expenses incurred Closing Balance OTHER LIABILITIES German French Prempal Malhotra Scholorship Advance against workshop	8835.00	363170.00 20000.00 54303.00 58500.00			
Opening Balance Add: Fees Collected Less : Fees Refunded Less: Expenses incurred Closing Balance OTHER LIABILITIES German French Prempal Malhotra Scholorship Advance against workshop	8835.00	363170.00 20000.00 54303.00 58500.00			
Opening Balance Add: Fees Collected Less: Fees Refunded Less: Expenses incurred Closing Balance OTHER LIABILITIES German French Prempal Malhotra Scholorship Advance against workshop	8835.00	363170.00 20000.00 54303.00 58500.00			
Opening Balance Add: Fees Collected Less: Fees Refunded Less: Expenses incurred Closing Balance OTHER LIABILITIES German French Prempal Malhotra Scholorship	8835.00	363170.00 20000.00 54303.00			
Opening Balance Add: Fees Collected Less : Fees Refunded Less: Expenses incurred Closing Balance OTHER LIABILITIES German French	8835.00	363170.00 20000.00			
Opening Balance Add: Fees Collected Less : Fees Refunded Less: Expenses incurred Closing Balance OTHER LIABILITIES German	8835.00	363170.00			
Opening Balance Add: Fees Collected Less : Fees Refunded Less: Expenses incurred Closing Balance OTHER LIABILITIES	8835.00				
Opening Balance Add: Fees Collected Less : Fees Refunded Less: Expenses incurred Closing Balance	8835.00	27400.00			
Opening Balance Add: Fees Collected Less : Fees Refunded Less: Expenses incurred	8835.00	27400.00			
Opening Balance Add: Fees Collected Less : Fees Refunded Less: Expenses incurred	8835.00				
Opening Balance Add: Fees Collected Less : Fees Refunded	8835.00				
Opening Balance					
	22105.00				
WUS FUND					
-		376308.00			
	0.00	279209 00			
		-			
Closing Balance		63966.00			
Less: Expenses incurred					
Less : Fees Refunded					
	49836.00				
DREVENTION OF SEVERAL HADDASSMENT FUND					
Closing Balance		3980801.40			
Less: Expenses incurred	0.00	-			
Less : Fees Refunded	0.00				
Add: Fees Collected	0.00				
Opening Balance	3980801.40				
IN-HOUSE EXAMINATION					
-		3034071.00			
	45156.00	3634871 00			
		1.1.1.1.1.1.1			
	881500.00				
	2798529.00				
SEMINAR & EXHIBITION FUND					
					110.1
CAPITAL & LIABILITIES		Rs.P.			2019-202 Rs.F
	SEMINAR & EXHIBITION FUND Opening Balance Add: Fees Collected Add: Miscellaneous Receipts Less : Fees Refunded Less : Exp. Incurred Closing Balance IN-HOUSE EXAMINATION Opening Balance Add: Fees Collected Less : Fees Refunded Less: Expenses incurred Closing Balance PREVENTION OF SEXUAL HARRASSMENT FUND Opening Balance Add: Fees Collected Less : Fees Refunded Less	SEMINAR & EXHIBITION FUND Opening Balance 2798529.00 Add: Fees Collected 881500.00 Add: Miscellaneous Receipts 0.00 Less : Fees Refunded 0.00 Less : Exp. Incurred 45158.00 Closing Balance 3980801.40 M-HOUSE EXAMINATION 000 Opening Balance 3980801.40 Add: Fees Collected 0.00 Less : Fees Refunded 0.00 Less : Fees Refunded 0.00 Less : Fees Refunded 0.00 Closing Balance 49836.00 PREVENTION OF SEXUAL HARRASSMENT FUND 49836.00 Opening Balance 49836.00 Add: Fees Collected 17670.00 Less : Fees Refunded 3540.00 Less : Expenses incurred 0.00 Closing Balance 244808.00 Collected by students 133500.00 Transferred from Security Deposit Account 0.00 Less: Expenses incurred 0.00 Colsing Balance 0.00	SEMINAR & EXHIBITION FUND Opening Balance 2798529.00 Add: Fees Collected 881500.00 Add: Miscellaneous Receipts 0.00 Less : Fees Refunded 0.00 Less : Exp. Incurred 45158.00 Closing Balance 3634871.00 IN-HOUSE EXAMINATION 3980801.40 Opening Balance 3980801.40 Add: Fees Collected 0.00 Less : Fees Refunded 0.00 Closing Balance 3980801.40 Add: Fees Collected 0.00 Closing Balance 3980801.40 Add: Fees Collected 0.00 Less : Expenses incurred 0.00 Closing Balance 49836.00 Add: Fees Collected 17670.00 Less : Fees Refunded 3540.00 Less : Expenses incurred 0.00 Closing Balance 244808.00 Collected by students 133500.00 Transferred from Security Deposit Account 0.00 Less: Expenses in	CAPITAL & LIABILITIES Rs.P. Rs.P. Assets SEMINAR & EXHIBITION FUND 000 000 000 Add: Fees Collected 881500.00 000 Less: Exp. Incurred 0.00 000 Less: Exp. Incurred 45158.00 Closing Balance 3634871.00 IN-HOUSE EXAMINATION 0.00 Qpening Balance 3980801.40 Add: Fees Collected 0.00 Less: Exp. Incurred 0.00 Less: Exp. Incurred 0.00 Less: Expenses incurred 0.00 Less: Expenses incurred 0.00 Less: Expenses incurred 0.00 Closing Balance 49836.00 Add: Fees Collected 17670.00 Less: Expenses incurred 0.00 Closing Balance 63966.00 ALUMIN ASOCIATION FUND 000 Closing Balance 244808.00 Collected by students 133500.00 Transferred from Security Deposit Account 0.00 Less: Expenses incurred 0.00 Closing Balance 24808.00 Collected by students 13350	CAPITAL & LIABILITIES Rs.P. Rs.P. ASSETS SEMINAR & EXHIBITION FUND Opening Balance 2798529.00 Add: Fees Collected 881500.00 Add: Miscellaneous Receipts Less : Fees Refunded 0.00 Less : Exp. Incurred Less : Fees Refunded 0.00 Less : Exp. Incurred 45158.00 Closing Balance 3634871.00 IN-HOUSE EXAMINATION Opening Balance 3980801.40 0.00 Less : Expenses incurred 3634871.00 IN-HOUSE EXAMINATION Opening Balance 3980801.40 0.00 Less : Expenses incurred 3980801.40 PREVENTION OF SEXUAL HARRASSMENT FUND Opening Balance 49836.00 Add: Fees Collected 3980801.40 PREVENTION OF SEXUAL HARRASSMENT FUND Opening Balance 49836.00 Add: Fees Collected 3980801.40 Dess : Expenses incurred 0.00 Closing Balance 63966.00 Closing Balance 244808.00 Closing Balance 63966.00 Closing Balance 378308.00 ¹

AUDITOR'S REPORT

This is the Balance Sheet referred to in our audit report of even date

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C.A.-Shashi Bhushan Shori Partner (M.No.90647) Proprietor

Unique Document Identification No. (UDIN):20090647AAACL4775

Place: Delhi Dated : 22.07.20



For Shaheed Rajguru College of Applied Sciences for Women

A.O. (AVC. - Offg.) Hasnabtawg Chairpar Chairperson

Shaheed Rajguru College of Applied Sciences for Women **Student Society Account**

NOTES ON ACCOUNTS FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH 2020

1. Accounting Policies

The accounts have been prepared on a historical cost convention, on a going concern basis, on cash basis. Accounting Standards and principles generally accepted in India are followed.

The significant accounting policies followed by the college are as stated below:

a) Revenue recognition

Grants from the Delhi Administration, fees from students, interest on deposits with banks and investments, receipts from sale of prospectus and all other receipts are accounted for on actual receipt, and all expenses, both capital and revenue, are accounted for on actual payment basis.

(b) Fixed Assets

Expenditure which are of a capital nature, are capitalized at cost, which comprises of the purchase price (net of rebate & discount), levies and any other cost, directly attributable to bringing the assets to their working condition for the intended use.

Depreciation is not provided, on fixed assets and capital expenditure, as is the practice in educational institutions.

c) Inventories

Inventories of chemicals, laboratory consumables, computer media and stationery items are charged off as Recurring / Revenue expenditure in the year in which the purchase of the said items is paid for. The inventories at the end of the year, if any, are not valued.

d) Retirement benefits

Deduction form employees towards provident fund is invested by the management of the college. No provision is made for Gratuity, and the same would be accounted for as and when paid.

e) Prior period items

As accounts are maintained on cash basis, prior period items, if any, are not segregated in the Income & Expenditure Account.

f) Previous years figures are regrouped, Recasted and rearranged, wherever considered necessary, to make them comparable to this years classification.

As per our audit report of even date.

C.A. Shashi Bhushan St Partner (M.No.90647)

Dr.Payal Mago

(Principal)

A.O.(A/c.-Offg.)

Unique Document Identification No. (UDIN) : 20090647AAACL4775 Place: Delhi Date: 22.07.20

BHS & Co.

Chartered Accountants B-2 B/53, Ist Floor, DDA Flats, Dharam Marg, Janak Puri, West Delhi – 110058 Tel.:- 011-45538437, 09312503764, 9958438311 Email: sbshori@gmail.com

INDEPENDENT AUDITORS REPORT

To,

The Members of, Managing Committee/Governing Body Shaheed Rajguru College of Applied Sciences for Women

Report on the Financial Statements

 We have audited the accompanying Financial Statements of the Maintenance Account of the Shaheed Rajguru College of Applied Sciences for Women which comprises Balance Sheet as at 31st March-2019, the Statement of Income and Expenditure and Receipts & Payments (Cash Flow statement) for the year then ended, and a Summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

2. The Management of the College is responsible for the matters stated with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the College in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the (B) Income Tax Act for safeguarding of the assets of the College and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making Judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate Internal Financial Controls, that were operating effectively for ensuring the accuracy and Completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from materials misstatement, whether due to fraud or error.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these standalone Financial Statements based on our audit.

We have taken into account the provision of the (B) Income Tax Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

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



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

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

Opinion

4. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the College as at 31-Mar-2019, and its Profit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

- 5. As required by various applicable Acts, we report that:
 - (i) The Management of the College follow the traditional method for preparation of Financial Statements instead of new format for preparation of Financial Statements issued by the Comptroller & Auditor General (CAG) of India in collaboration with the University Grants Commission (UGC), Ministry of Human Resources Development, Government of India and the Institute of Chartered Accountants of India (ICAI) for Higher Educational Institutions for the year under review.
 - (ii) The Management of the college follows the cash basis of Accounting instead of Mercantile/Accrual basis of Accounting.
 - (iii) The Management of the College not follows AS-2 (Inventory Valuation of stores), AS-6 (Depreciation Accounting) & AS-10 – Accounting for Fixed Assets)
 - (iv) There was a no. of TDS demands as per TDS Traces, the college management is advised to verify the same & take necessary action at the earliest.
 - (v) Subject to the above
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the College so far as it appears from our examination of those books.
 - c) The Balance Sheet and the Statement of Income and Expenditure (Profit and Loss) dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid standalone Financial Statements comply with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) and Indian Accounting Standard Board (IASB) specified to the text cational Institutions.



- e) In our opinion there are no observations or comments on the financial transactions, which may have an adverse effect on the functioning of the College.
- f) On the basis of the written representations received from the Management of the College as on 31st Mar 2019 and taken on record by the Governing Body, we report that none of the Governing Body members is disqualified as on 31st Mar 2019 from being appointed as a Governing Body Member.
- g) Report on the Internal Financial Controls is enclosed an annexure to this report.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Auditing Standards issued by the Institute of Chartered Accountants of India (ICAI), in our opinion and to the best of our information and according to the explanations given to us:
 - i. As informed to us the College does not have any pending litigations which would impact its financial position
 - ii. The College did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

For BHS & Co.

FRN- 016889N

CHARTERED ACCOUNTANTS

CA. Shashi Bhushan Shori M. No. 090647 Place: New Delhi Date: 23.05.19



VASUNDHARA ENCLAVE, DELHI - 110096 MAINTENANCE ACCOUNT

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RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2019

Rs.P.	RECEIPTS	2018-19 Rs.P.	2017-18 Rs.P.	PAYMENTS	2018-19 Rs.P
	OPENING RALANCE			REVENUE PAYMENTS	1000000
	OPENING BALANCE Cash in hand	0.00	103571243 00	Salary & Wages	156666422.00
	SBI Anand Vihar	8167895.80	1374390.00		1339908.00
3154753.44		50923139.78	2000.00	Daily Wages & Labour Charges	0.00
	Cash Card	35000.00	224800.00	Printing & Stationery	242692.00
			617971.00		733042.00
	GRANTS RECEIVED			Lab. Expenses	5174180.65
				Uniforms	0.00 94690.00
7200000.00	Grant-in-Aid (Salaries)	149300000.00		Postage & Telephone LTC/HTC expenses	1789368.00
4000000 00	Grant-in-Aid Other than Salaries (General)	5500000.00		Guest lecturer fees	3895250.00
4000000.00	Grant-III-Ald Other than Salaries [General]	0000000.00	210000000	Insurance	0.0
1996094.00	Grant in aid -Promotion of Sports Facilities		83450.00	Repair & maintenance-other	100.00
				Security system	6163758.00
				House Keeping services	2487708.00
	Grant-in-Aid (Capital Assets)	4040641.00	1400288.00		0.0
				Advertisement Water & electricity	9689315.0
	CAPITAL RECEIPTS/CREDITS Vehicles	464774.00	9306130.00	Legal expenses	0.0
	venicies	404774.00	43195.00	Newspapers & periodicals	49181.0
				Garden expenses	104791.0
	OTHER REVENUE RECEIPTS			Bank charges	0.0
10966215.00		9963018.00		Audit fees	3000.0
	Miscellaneous receipts	1036204.91		Seminar/Conference/Annual Day Expenses	8500.0
	Vehicle Ioan (Recovery)	12000.00 53550.00		Medical expenses Miscellaneous expenses	3129008.0 968006.4
	Festival advance recovery Interest + Interest on Vehicle Ioan recovery	1944438.60	877067.00	Placement brochure	0.0
1002040.00	Advance against LTC/HTC adjusted	54480.00	326288.00	Library expenses	309898.0
10000.00	Performance security	0.00		Sitting Fees	205000.0
	Earnest Money	30000.00		Fees Concession	1345934.0
	Security Deposit	0.00		Games and Sports expenses	435030.0
	Advance against Lab Equipments	379396.00	49306	Ek Bharat Sreshtra Bharat	
	Licence Fees	66270.00	111196.00		
16796.00 400.00	Staff Council	0.00	111196.00	CAPITAL PAYMENTS AND ADVANCES	
		0.00		Office equipments	548491.0
02/21.00	Staff Society Capital Fund	0.00		Library books	954228.0
10000.00	Scholorship Payable	20000.00	83264.00	Chemistry lab equipments	445150.0
	Income Tax receivable	0.00		Furniture & fixture	0.0
1624.00	Library Books	0.00		Electronics lab. equipments	709994.0
	Echo Club Fund	3811.00	100000 00	Garden equipments	212339.0 106468.0
	FDP	14500.00 129166.00		Biology lab. equipments Instrumentation lab. equipments	3330262.0
	TDS Receivable	128100.00		Food tech lab, equipments	280349.0
				Physics lab. equipments	538197.0
				Computer lab. equipments	2800496.0
				Mathematics Lab Equipments	1898750.0
				Computer software	0.0
			12413.00	Biochemistry lab. equipments	532065.0
				Vehicles	0.0
			107161 00	Library equipments	218841.0
			18/161.00	BIS equipments Staff room equipments	0.0
				Bio medical lab equipments	1114718.0
				Statistics Lab Equipments	39988.0
				Psychology Lab Equipments	50386.0
				Microbiology Lab Equipment	254400.0
				Advance against Lab Equipements	0.0
				Promotion of Sports facilities	445840.0
				Advance against Retirement Benefits Repairt and Maintenance, Building	200000.0
				Management Lab Equipment	34000.0
				MISCELLANEOUS PAYMENTS/ DEBITS	
			274480.00	Festival advance	0.0
				Earnest money	0.0
				Advance against LTC/HTC	0.0
				Vehicle Loan Security Deposit	0.0
				Performance Security	3812.0
				Advance	0.0
				Staff Council	136374.0
			129166.00	TDS Receivable	0.0
				Capital Fund	441775.0
				NTSC Staff Society	15600.0
					197540.0
				Fees receivable from University of Delhi	
				Fees receivable from University of Delhi Income Tax Receivable CLOSING BALANCES	
				Fees receivable from University of Delhi Income Tax Receivable CLOSING BALANCES Cash in hand	197540.0 129166.0
				Fees receivable from University of Delhi Income Tax Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar)	129166.0 846029.1
			50923139.78	Fees receivable from University of Delhi Income Tax Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) i DBI Bank	129166.0 846029.1 20370103.8
			50923139.78	Fees receivable from University of Delhi Income Tax Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar)	129166.0 846029.1 20370103.8
			50923139.78	Fees receivable from University of Delhi Income Tax Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) i DBI Bank	129166.0 846029 20370103.8 45000.0
94111903.67	Total	232138285.09	50923139.78	Fees receivable from University of Delhi Income Tax Receivable CLOSING BALANCES Cash in hand 5 Cash at bank (SBI Anand Vihar) 5 IDBI Bank C Cash Card	129166.0 846029.1 20370103.8 45000.0 232138285.0
		232138285.09	50923139.78 35000.00	Fees receivable from University of Delhi Income Tax Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) IDBI Bank Cash Card Total	129166.0 846029.1 20370103.8 45000.0 232138285.0 0.0
	 Total nts forms an integral part of this account. 	232138285.09	50923139.78 35000.00 194111903.67	Fees receivable from University of Delhi Income Tax Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) IDBI Bank Cash Card Total	129166.0 846029.1 20370103.8 45000.0 232138285.0 0.0
tes on accour	nts forms an integral part of this account.	232138285.09	50923139.78 35000.00 194111903.67	Fees receivable from University of Delhi Income Tax Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) IDBI Bank Cash Card Total	129166.0 846029.1 20370103.8 45000.0 232138285.0
tes on accour	nts forms an integral part of this account.	232138285.09	50923139.78 35000.00 194111903.67	Fees receivable from University of Delhi Income Tax Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) IDBI Bank Cash Card Total	129166.0 846029.1 20370103.8 45000.0 232138285.0 0.0
ites on accour	nts forms an integral part of this account.	232138285.09	50923139.78 35000.00 194111903.67	Fees receivable from University of Delhi Income Tax Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) IDBI Bank Cash Card Total	129166.0 846029.1 20370103.8 45000.0 232138285.0 0.0
ites on accourt is is the Rece ferred to in ou	nts forms an integral part of this account.		50923139.76 35000.00 194111903.67 0.00	Fees receivable from University of Delhi Income Tax Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) IDBI Bank Cash Card Total	129166.0 846029.1 20370103.8 45000.0 232138285.0 0.0
ites on accourt is is the Rece lerred to in ou	nts forms an integral part of this account. hipt & Payments Account r audit report of ever date		50923139.76 35000.00 194111903.67 0.00	Fees receivable from University of Delhi Income Tax Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) DIDBI Bank Cash Card Total	129166.0 846029.1 20370103.8 45000.0 232138285.0 0.0
is is the Rece	nts forms an integral part of this account. hipt & Payments Account r audit report of ever date		50923139.76 35000.00 194111903.67 0.00	Fees receivable from University of Delhi Income Tax Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) DIDBI Bank Cash Card Total	129166.0 846029.1 20370103.8 45000.0 232138285.0 0.0
ites on accourt is is the Rece lerred to in ou	nts forms an integral part of this account. hipt & Payments Account r audit report of ever date		50923139.76 35000.00 194111903.67 0.00	Fees receivable from University of Delhi Income Tax Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) DIDBI Bank Cash Card Total	129166.0 846029.1 20370103.8 45000.0 232138285.0 0.0
is is the Rece erred to in ou artered Account	nts forms an integral part of this account. hipt & Payments Account r audit report of ever date		50923139.76 35000.00 194111903.67 0.00	Fees receivable from University of Delhi Income Tax Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) DIDBI Bank Cash Card Total	129166.0 846029.1 20370103.8 45000.0 232138285.0 0.0
tes on account is is the Rece erred to in ou r BHS & Co. artered Account AS.B.Shori	nts forms an integral part of this account. hipt & Payments Account r audit report of ever date	For Shaheed Raj	50923139.76 35000.00 194111903.67 0.00	Fees receivable from University of Delhi Income Tax Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) D DBI Bank Cash Card Total Cash Card Applied Sciences for Women	129166.0 846029.1 20370103.8 45000.0 232138285.0 0.0
tes on account is is the Rece erred to in ou r BHS & Co. artered Account AS.B.Shori rther	nts forms an integral part of this account. hipt & Payments Account r audit report of ever date		50923139.76 35000.00 194111903.67 0.00	Fees receivable from University of Delhi Income Tax Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) DIDBI Bank Cash Card Total	129166.0 846029.1 20370103.8 45000.0 232138285.0 0.0
tes on account is is the Rece erred to in ou r BHS & Co. artered Account AS.B.Shori	nts forms an integral part of this account. hipt & Payments Account r audit report of ever date	For Shaheed Raj	50923139.76 35000.00 194111903.67 0.00	Fees receivable from University of Delhi Income Tax Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) D DBI Bank Cash Card Total Cash Card Applied Sciences for Women	129166.0 846029.1 20370103.8 45000.0 232138285.0 0.0
tes on accourt is is the Rece erred to in ou r BHS & Co. artered Accourt AS.B.Shori rtner	nts forms an integral part of this account. hipt & Payments Account r audit report of ever date	For Shaheed Raj	50923139.76 35000.00 194111903.67 0.00	Fees receivable from University of Delhi Income Tax Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) D DBI Bank Cash Card Total Cash Card Applied Sciences for Women	129166.0 846029.1 20370103.8 45000.0 232138285.0 0.0
tes on accourt is is the Rece erred to in ou r BHS & Co. artered Accourt AS.B.Shori rtner	nts forms an integral part of this account. hipt & Payments Account r audit report of ever date	For Shaheed Raj	50923139.76 35000.00 194111903.67 0.00	Fees receivable from University of Delhi Income Tax Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) D DBI Bank Cash Card Total Cash Card Applied Sciences for Women	129166.0 846029.1 20370103.8 45000.0 232138285.0 0.0

VASUNDHARA ENCLAVE, DELHI - 110096 MAINTENANCE ACCOUNT **INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED MARCH 31, 2019

2017-18 Rs.P.	EXPENDITURE	2018-19		INCOME	2018-19
RS.P.		Rs.P.	Rs.P.		Rs.P.
103571243.00	Salary & Wages	156666422.00	107200000 00	Grant-in-Aid (Salaries)	149300000.00
1374390.00		1339908.00	101200000.00	orune in Aid (balanes)	149300000.00
2000.00	Daily Wages & Labour Charges	0.00			
	Printing & Stationery	242692.00	14000000 00	Grant-in-Aid Otherthan Salaries (General)	550000.00
617971.00	Conveyance	733042.00		oran in the outprendit outdites (contendity	000000.00
2744856.05	Lab. Expenses	5174180.65			
7724.00	Uniforms	0.00	10966215.00	Fees	9963018.00
118623.00	Postage & Telephone	94690.00		Miscellaneous receipts	1036204.91
	LTC/HTC expenses	1789368.00	1502548.00		1944438.60
2199500.00	Guest lecturer fees	3895250.00	57593.00	Licence Fees	66270.00
	Insurance	0.00			00210.00
83450.00	Repair & maintenance-other	100.00		Excess of Expenditure over income	27024850.59
4331467.00	Security system	6163758.00			21021000.00
2129519.00	House Keeping services	2487708.00			
1400288.00	House Tax	0.00			
149153.00	Advertisement	0.00			
9308130.00	Water & electricity	9689315.00			
	Legal expenses	0.00			
43195.00	Newspapers & periodicals	49181.00			
58324.00	Garden expenses	104791.00			
	Bank charges	0.00			
3000.00	Audit fees	3000.00			
11070.00	Seminar/Conference/Annual Day Expenses	8500.00			
	Medical expenses	3129008.00			
877067.00	Miscellaneous expenses	968006.45			
	Placement brochure	0.00			
326288.00	Library expenses	309898.00			
	Sitting Fees	205000.00			
	Fees Concession	1345934.00			
241872.00	Games and Sports expenses	435030.00			
	Ek Bharat Sreshtra Bharat	0.00			
1124105.91	Excess of income over expenditure	0.00			

134139193.00	Total	194834782.10 134139193.00	194834782.10
		0.00	0.00

Notes on accounts forms an integral part of this account.

This is the Income & Expenditure Account referred to in our audit report of even date

For BHS & Co. Chartered Accountants

C.A.-S.B.Shori Partner

(M.No.90647)

Dated : 23.05.19



For Shaheed Rajguru College of Applied Sciences for Women

Principal

· Allan

Section Officer - Accounts

Chairperson

Place: Delhi

VASUNDHARA ENCLAVE, DELHI - 110096 MAINTENANCE ACCOUNT

BALANCE SHEET AS ON MARCH 31, 2019

2017-18 Rs.P.	CAPITAL & LIABILITIES	2018-19		8 ASSETS	2018
N3.F.		Rs.P.	Rs.P).	Rs
	CAPITAL FUND			FIXED ASSETS AND CAPITAL	
155498973.51	Opening Balance	155498973.51		ADVANCES	
		100100010.01	6922751.00		
	Grant-in-Aid (Capital Assets)	4040641.00	0922/51.00	U Land	6922751
		4040041.00		FOURDATENTO	
0.00	Trasnfer of utilised Sports grant in aid	445840.00	7004474 0	EQUIPMENTS	
	ridemen en dameed opents grant in ald	445640.00	7904171.00		8452662
				3 Library Books	18244527
				3 Chemistry Lab.	1264796
	Less	159985454.51		0 Furniture and Fixture	2002661
				3 Electronics Lab.	8963537
0.00	Excess of Expenditure over Income Balance of Value of Car after sale, written off	27024850.59		0 Garden	292822
0.00	balance of value of Car after sale, written off	441775.00		Biology Lab.	3461696
				S Instrumentation Lab.	14312092
	Palanas) Food Technology Lab.	6655814
	Balance	132518828.92		5 Physics Lab.	2025290
			12243452.00	Computer Lab.	15043948
	CURRENT LIABILITIES		2840086.00	Mathematics Lab Equipments	4738836
	Earnest money	43000.00	416708.00	Computer Software	416708
	Performance security	206644.00		Bio-Chemistry Lab.	2102660
200000.00	Repair and Maint. (Building)	0.00	464774.00		2102000
	Staff Council	0.00		Library Equipments	4811440
41150.00	NTSC	25550.00	3541080.00) BIS Lab equipments	
203141.00	Staff Society	0.00		Staff room equipments	3541080
2185133.00	Promotion of Sports facilities	1739293.00		Bio medical lab equipments	54641
	Scholorship payable	30000.00	0.00	Stitistics Lab Equipments	6523977
	Income Tax receivable	0.00	0.00	Paushelasulah Equipments	39988
	Echo Club Fund	3811	29417.50	Psychology Lab Equipments	50386
0.00		14500.00	20417.50	Microbiology Lab. Equipments	282817
		14500.00	3/9390.00	Advance against lab equipments	0
				Promotion of Sports facilities	1391401
				Audio Visual	778
			970501.70	Miscellaneous assets	97050
				Management Lab Equipment	34000
				CURRENT ASSETS & ADVANCS	
			274480.00	Advance against LTC/HTC	220000
			0.00	Advance	0
			54000.00	Festival Advance	450
				Vehicle Loan	375
			23200.00	Security Deposit	23200
				TDS Receivable	23200
				Advance against Retirement Benefits	200000
			0.00	Fees receivable from University of Delhi	197540
			0.00	record cool vable from on versity of Dem	19/540.
				Cash in hand	
			8167895 80	Cash at bank (SBI Anand Vihar)	846029
			50923139.78	IDBI Bank	20370103.
				Cash Card	45000.
58627393.51	Total	134581626.92	158627393.51		134581626.
			0.00		0.

Notes on accounts forms an integral part of this account.

This is the Balance Sheet referred to in our audit report of even date



For Shaheed Rajguru College of Applied Sciences for Women

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- Nilan Section Officer - Accounts 0.00

Chairperson

Place: Delhi Dated : 23.05.19

Shaheed Rajguru College of Applied Sciences for Women CISCO Account

NOTES ON ACCOUNTS FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH 2019

1. Accounting Policies

The accounts have been prepared on a historical cost convention, on a going concern basis, on cash basis. Accounting Standards and principles generally accepted in India are followed,

The significant accounting policies followed by the college are as stated below:

a) Revenue recognition

Grants from the Delhi Administration, fees from students, interest on deposits with banks and investments, receipts from sale of prospectus and all other receipts are accounted for on actual receipt, and all expenses, both capital and revenue, are accounted for on actual payment basis.

(b) Fixed Assets

Expenditure which are of a capital nature, are capitalized at cost, which comprises of the purchase price (net of rebate & discount), levies and any other cost, directly attributable to bringing the assets to their working condition for the intended use.

Depreciation is not provided, on fixed assets and capital expenditure, as is the practice in educational institutions.

c) Inventories

Inventories of chemicals, laboratory consumables, computer media and stationery items are charged off as Recurring / Revenue expenditure in the year in which the purchase of the said items is paid for. The inventories at the end of the year, if any, are not valued.

d) Retirement benefits

Deduction form employees towards provident fund is invested by the management of the college. No provision is made for Gratuity, and the same would be accounted for as and when paid.

e) Prior period items

As accounts are maintained on cash basis, prior period items, if any, are not segregated in the Income & Expenditure Account.

f) Previous years figures are regrouped, Recasted and rearranged, wherever considered necessary, to make them comparable to this years classification.

As per our audit report of even date.

For BHS & Co.

Place: Delhi

Date: 23/05/2019

For Shaheed Rajguru College of Applied Sciences for Women



Dr.Payal Mago (Principal)

T.N.Ravi S.O.(Accounts)

BHS & Co. Chartered Accountants B-2 B/53, Ist Floor, DDA Flats, Dharam Marg, Janak Puri, West Delhi – 110058 Tel.:- 011-45538437, 09312503764, 9958438311 Email: sbshori@gmail.com

INDEPENDENT AUDITORS REPORT

To,

The Members of, Managing Committee/Governing Body Shaheed Rajguru College of Applied Sciences for Women

Report on the Financial Statements

 We have audited the accompanying Financial Statements of the Maintenance Account of the Shaheed Rajguru College of Applied Sciences for Women which comprises Balance Sheet as at 31st March-2018, the Statement of Income and Expenditure Account and Receipts & Payments (Cash Flow statement) for the year then ended, and a Summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

- 2. The Management of the College is responsible for the matters stated with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the College in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the (B) Income Tax Act for safeguarding of the assets of the College and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making Judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate Internal Financial Controls, that were operating effectively for ensuring the accuracy and Completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from materials misstatement, whether due to fraud or error.
- 3. Our responsibility is to express an opinion on these standalone Financial Statements based on our audit.

We have taken into account the provision of the (B) Income Tax Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

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



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

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

Opinion

4. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the College as at 31-Mar-2018, and its Profit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

- 5. As required by various applicable Acts, we report that:
 - (i) The Management of the College follow the traditional method for preparation of Financial Statements instead of new format for preparation of Financial Statements issued by the Comptroller & Auditor General (CAG) of India in collaboration with the University Grants Commission (UGC), Ministry of Human Resources Development, Government of India and the Institute of Chartered Accountants of India (ICAI) for Higher Educational Institutions for the year under review.
 - (ii) The Management of the college follows the cash basis of Accounting instead of Mercantile/Accrual basis of Accounting.
 - (iii) The Management of the College not follows AS-2 (Inventory Valuation of stores), AS-6 (Depreciation Accounting) & AS-10 – Accounting for Fixed Assets)
 - (iv) Advance against Lab Equipment:-

The management of the college has paid a sum of Rs.11050667 as advance to NICSI during the year 2008-09 as advance against lab equipments (L.F. 359). However the computers were received by the college but so for no bills received by the college. The college has received bills for a sum or Rs.9220183 during 2015-16 & received bills for a sum of Rs.1451088 during the financial year 2017-18 even than advance amount remains as Rs.379396 as on 31.03.18. The management of the college is advised to regularly follow the matter and settle the same.

- (v) There was a no. of TDS demands as per TDS Traces, the college management is advised to verify the same & take necessary action at the earliest.
- (vi) Subject to the above
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

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

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

Opinion

4. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the College as at 31-Mar-2018, and its Profit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

- 5. As required by various applicable Acts, we report that:
 - (i) The Management of the College follow the traditional method for preparation of Financial Statements instead of new format for preparation of Financial Statements issued by the Comptroller & Auditor General (CAG) of India in collaboration with the University Grants Commission (UGC), Ministry of Human Resources Development, Government of India and the Institute of Chartered Accountants of India (ICAI) for Higher Educational Institutions for the year under review.
 - The Management of the college follows the cash basis of Accounting instead of Mercantile/Accrual basis of Accounting.
 - (iii) The Management of the College not follows AS-2 (Inventory Valuation of stores), AS-6 (Depreciation Accounting) & AS-10 – Accounting for Fixed Assets)
 - (iv) Advance against Lab Equipment:-

The management of the college has paid a sum of Rs.11050667 as advance to NICSI during the year 2008-09 as advance against lab equipments (L.F. 359). However the computers were received by the college but so for no bills received by the college. The college has received bills for a sum or Rs.9220183 during 2015-16 & received bills for a sum of Rs.1451088 during the financial year 2017-18 even than advance amount remains as Rs.379396 as on 31.03.18. The management of the college is advised to regularly follow the matter and settle the same.

- (v) There was a no. of TDS demands as per TDS Traces, the college management is advised to verify the same & take necessary action at the earliest.
- (vi) Subject to the above
 - a) We have sought and obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.

- b) In our opinion, proper books of account as required by law have been kept by the College so far as it appears from our examination of those books.
- c) The Balance Sheet and the Statement of Income and Expenditure (Profit and Loss) dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid standalone Financial Statements comply with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) and Indian Accounting Standard Board (IASB) specified to the Educational Institutions.
- e) In our opinion there are no observations or comments on the financial transactions, which may have an adverse effect on the functioning of the College.
- f) On the basis of the written representations received from the Management of the College as on 31st Mar 2018 and taken on record by the Governing Body, we report that none of the Governing Body members is disqualified as on 31st Mar 2018 from being appointed as a Governing Body Member.
- g) Report on the Internal Financial Controls is enclosed an annexure to this report.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Auditing Standards issued by the Institute of Chartered Accountants of India (ICAI), in our opinion and to the best of our information and according to the explanations given to us:
 - i. As informed to us the College does not have any pending litigations which would impact its financial position
 - ii. The College did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

For BHS & Co.

FRN- 016889N CA. Shashi Bhushan Short M. No. 090647 Place: New Delhi Date: 13.06.18

CHARTERED ACCOUNTANTS

VASUNDHARA ENCLAVE, DELHI - 110096 MAINTENANCE ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED MARCH 31, 2018

	7 RECEIPTS	2017-18 Rs.P.	2016-1 Rs.F	7 PAYMENTS 9.	2017 Rs
	OPENING BALANCE			REVENUE PAYMENTS	
	Cash in hand	0.00	90538785.0	0 Salary & Wages	102574040
5675198.19	BBI Anand Vihar	3087568.23		Pension	103571243
31319534.45	5 IDBI Bank	53154753.44	11040.0	0 Daily Wages & Labour Charges	1374390
				0 Printing & Stationery	2000
	GRANTS RECEIVED		253942.0		224800
				0 Vehicle Running Expenses	617971
09500000.00	Grant-in-Aid (Salaries)	107200000.00	2816717 5	1 Lab. Expenses	
		10120000.00		0 Uniforms	2744856.
					7724.
			949313 0	0 Postage & Telephone 0 LTC/HTC expenses	118623.
			2371500.0	0 Guest lecturer fees	213941.
9000000.00	Grant-in-Aid Other than Salaries (General)	14000000.00		0 Insurance	2199500.
		11000000.00			
			55105.00	D Repair & maintenance-other Security system	83450.
	Grant in aid -Sports	1996094.00	1060805.00	D House Keeping services	4331467.
) House Tax	2129519.
				Advertisement	1400288.
700000.00	Grant-in-Aid (Capital Assets)			Water & electricity	149153.
					9308130.
				Legal expenses	
	2			Newspapers & periodicals	43195.
				Garden expenses	58324.
) Bank charges) Audit fees	26.
	OTHER REVENUE RECEIPTS				3000.
9733349.99	Fees	10966215.00	1836014 00	Seminar/Conference/Annual Day Expenses	11070.
	Miscellaneous receipts	412837.00	1055020 00	Medical expenses	2009599.
0.00	Vehicle loan (Recovery)	19000.00	1055929.25	Miscellaneous expenses	877067.
100 C	Festival advance recovery		700070 00	Placement brochure	
1829979.00	Interest + Interest on Vehicle loan recovery	13500.00		Library expenses	326288.
	Advance against LTC/HTC adjusted	1502548.00	601305.00	Fees Concession	918285.
	Performance security	10000 00	306468.00	Games and Sports expenses	241872.
	Security Deposit	10000.00	4/648	Ek Bharat Sreshtra Bharat	49306.0
	Advance against Lab Equipments	4454000.00			
54055 00	Licence Fees	1451088.00			
52298.00	Staff Council	57593.00			
21250.00		16796.00			
	Security System	400.00		CAPITAL PAYMENTS AND ADVANCES	
67677.00	Staff Society			Office equipments	111196.0
	Capital Fund	82721.00	4161466.00	Library books	
				Chemistry lab equipments	
	Scholorship Payable Income Tax receivable	10000.00		Furniture & fixture	
	Library Books	129166.00	194650.00	Electronics lab. equipments	83264.0
	LIDIALY BOOKS	1624.00		Garden equipments	
				Biology lab. equipments	
			1174607.00	Instrumentation lab. equipments	
			328002.00	Food tech lab. equipments	108308.0
			50456.00	Physics lab. equipments	156500.0
				Computer lab. equipments	300522.0
			98973.00	Mathematics Lab Equipments	607771.0
				Computer software	00///1.0
			76613.00	Biochemistry lab. equipments	
				Vehicles	
				Library equipments	12413.0
				BIS equipments	12415.0
				Staff room equipments	
			743049 00	Bio medical lab equipments	107404 0
				Advance against Lab Equipements	187161.0
			395625.00	Sports facilities	
			000020.00	oports racinties	
				MISCELLANEOUS PAYMENTS	
			6750.00	Festival advance	
				Earnest money	
				Advance against LTC/HTC	
			23833.00	Vehicle Loop	274480.00
			23833.00	Vehicle Loan	274480.00
			23833.00	Security Deposit	274480.00
			23833.00	Security Deposit Performance Security	274480.00
			23833.00	Security Deposit Performance Security Advance	
			23833.00	Security Deposit Performance Security	
			23833.00	Security Deposit Performance Security Advance TDS Receivable	
			23833.00	Security Deposit Performance Security Advance TDS Receivable CLOSING BALANCES	
			23833.00	Security Deposit Performance Security Advance TDS Receivable CLOSING BALANCES Cash in hand	
			23833.00 0.00 3087568.23	Security Deposit Performance Security Advance TDS Receivable <u>CLOSING BALANCES</u> Cash at bank (SBI Anand Vihar)	129166.00 8167895.80
			23833.00 0.00 3087568.23 53154753.44	Security Deposit Performance Security Advance TDS Receivable <u>CLOSING BALANCES</u> Cash in hand Cash at bank (SBI Anand Vihar) DBI Bank	129166.00 8167895.80
			23833.00 0.00 3087568.23 53154753.44	Security Deposit Performance Security Advance TDS Receivable <u>CLOSING BALANCES</u> Cash at bank (SBI Anand Vihar)	129166.00 8167895.80 50923139.78
836594 93	Total		23833.00 0.00 3087568.23 53154753.44	Security Deposit Performance Security Advance TDS Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) DBI Bank Cash Card	129166.00 8167895.80 50923139.78
836594.93	Total	194111903.67 1	23833.00 0.00 3087568.23 53154753.44 175836594.93	Security Deposit Performance Security Advance TDS Receivable <u>CLOSING BALANCES</u> Cash in hand Cash at bank (SBI Anand Vihar) DBI Bank	129166.00 8167895.80 50923139.76 35000.00
		194111903.67 1	23833.00 0.00 3087568.23 53154753.44	Security Deposit Performance Security Advance TDS Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) DBI Bank Cash Card	129166.00 8167895.80 50923139.76 35000.00 194111903.67
	Total forms an integral part of this account.	194111903.67 1	23833.00 0.00 3087568.23 53154753.44 175836594.93	Security Deposit Performance Security Advance TDS Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) DBI Bank Cash Card	129166.00 8167895.80 50923139.76 35000.00 194111903.67 0.00
s on accounts	forms an integral part of this account.	194111903.67 1	23833.00 0.00 3087568.23 53154753.44 175836594.93	Security Deposit Performance Security Advance TDS Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) DBI Bank Cash Card	129166.00 8167895.80 50923139.76 35000.00 194111903.67 0.00
s on accounts is the Receipt	forms an integral part of this account.	194111903.67 1	23833.00 0.00 3087568.23 53154753.44 175836594.93	Security Deposit Performance Security Advance TDS Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) DBI Bank Cash Card	129166.00 8167895.80 50923139.76 35000.00 194111903.67 0.00
s on accounts is the Receipt	forms an integral part of this account.	194111903.67	23833.00 0.00 3087568.23 53154753.44 175836594.93	Security Deposit Performance Security Advance TDS Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) DBI Bank Cash Card	129166.00 8167895.80 50923139.76 35000.00 194111903.67 0.00
s on accounts is the Receipt ed to in our a	forms an integral part of this account. & Payments Account udit report of even date		23833.00 0.00 3087568.23 53154753.44 175836594.93 0.00	Security Deposit Performance Security Advance TDS Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) DBI Bank Cash Card Total	129166.00 8167895.80 50923139.76 35000.00 194111903.67 0.00
s on accounts is the Receipt ed to in our an BHS & Co.	forms an integral part of this account. & Payments Account udit report of even date		23833.00 0.00 3087568.23 53154753.44 175836594.93 0.00	Security Deposit Performance Security Advance TDS Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) DBI Bank Cash Card Total	129166.00 8167895.80 50923139.76 35000.00 194111903.67 0.00
s on accounts is the Receipt red to in our an BHS & Co. ered Account	forms an integral part of this account. & Payments Account udit report of even date		23833.00 0.00 3087568.23 53154753.44 175836594.93 0.00	Security Deposit Performance Security Advance TDS Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) DBI Bank Cash Card	129166.00 8167895.8(50923139.7(35000.00 194111903.67 0.00
s on accounts is the Receipt ed to in our an BHS & Co.	forms an integral part of this account. & Payments Account udit report of even date		23833.00 0.00 3087568.23 53154753.44 175836594.93 0.00	Security Deposit Performance Security Advance TDS Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) DBI Bank Cash Card Total	129166.00 8167895.80 50923139.76 35000.00 194111903.67 0.00
s on accounts is the Receipt red to in our an BHS & Co. ered Account	forms an integral part of this account. & Payments Account udit report of even date		23833.00 0.00 3087568.23 53154753.44 175836594.93 0.00	Security Deposit Performance Security Advance TDS Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) DBI Bank Cash Card Total	129166.00 8167895.80 50923139.76 35000.00 194111903.67 0.00
s on accounts is the Receipt red to in our an BHS & Co. ered Account	forms an integral part of this account. & Payments Account udit report of even date		23833.00 0.00 3087568.23 53154753.44 175836594.93 0.00	Security Deposit Performance Security Advance TDS Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) DBI Bank Cash Card Total	129166.00 8167895.80 50923139.78 35000.00 194111903.67 0.00
s on accounts is the Receipt ed to in our al BHS & Co. ered Account. • 016889N	forms an integral part of this account. & Payments Account udit report of even date ants CO. +	For Shaheed Rajgur	23833.00 0.00 3087568.23 53154753.44 175836594.93 0.00	Security Deposit Performance Security Advance TDS Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) DBI Bank Cash Card Total	129166.00 8167895.80 50923139.78 35000.00 194111903.67 0.00
s on accounts is the Receipt ed to in our ai BHS & Co. ered Account. 016889N 01689N S.B.Shori	forms an integral part of this account. & Payments Account udit report of even date ants CO, K, CO, K,	For Shaheed Rajgur	23833.00 0.00 3087568.23 53154753.44 175836594.93 0.00 u College of A	Security Deposit Performance Security Advance TDS Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) DBI Bank Cash Card Total	129166.00 8167895.80 50923139.78 35000.00 194111903.67 0.00
s on accounts is the Receipt ed to in our at BHS & Co. ered Account- 016889N 01689N S.B.Shori er	forms an integral part of this account. & Payments Account udit report of even date ants CO, K, CO, K,	For Shaheed Rajgur	23833.00 0.00 3087568.23 53154753.44 1 175836594.93 0.00 u College of A	Security Deposit Performance Security Advance TDS Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) DBI Bank Cash Card Total	274480.00 129166.00 8167895.80 50923139.78 35000.00 194111903.67 0.00 0.00
s on accounts is the Receipt ed to in our ai BHS & Co. ered Account. 016889N 01689N S.B.Shori	forms an integral part of this account. & Payments Account udit report of even date ants CO, K, CO, K,	For Shaheed Rajgur	23833.00 0.00 3087568.23 53154753.44 1 175836594.93 0.00 u College of A	Security Deposit Performance Security Advance TDS Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) DBI Bank Cash Card Total	129166.00 8167895.80 50923139.78 35000.00 194111903.67 0.00
s on accounts s the Receipt ed to in our an HS & Co. ered Account: 016889N 016889N 016889N 016889N	forms an integral part of this account. & Payments Account udit report of even date ants CO, K, CO, K,	For Shaheed Rajgur	23833.00 0.00 3087568.23 53154753.44 1 175836594.93 0.00 u College of A	Security Deposit Performance Security Advance TDS Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) DBI Bank Cash Card Total	129166.00 8167895.80 50923139.76 35000.00 194111903.67 0.00
s on accounts s the Receipt ed to in our an HS & Co. ered Account: 016889N 01689N S.B.Shori ar	forms an integral part of this account. & Payments Account udit report of even date ants CO, K, CO, K,	For Shaheed Rajgur	23833.00 0.00 3087568.23 53154753.44 1 175836594.93 0.00 u College of A	Security Deposit Performance Security Advance TDS Receivable CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) DBI Bank Cash Card Total	129166.00 8167895.80 50923139.78 35000.00 194111903.67 0.00

Place: Delhi Dated : 13.06.18

Treasurer

Ms.Richa Pandey Mishra Chairperson

VASUNDHARA ENCLAVE, DELHI - 110096 MAINTENANCE ACCOUNT INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2018

2016-17 EXPENDITURE Rs.P.	2017-18	2016-17	INCOME	2017
N9.F.	Rs.P.	Rs.P.		R
90538785.00 Salary & Wages	100571040.00			
Pension	103571243.00	109500000.00	Grant-in-Aid (Salaries)	107200000
11040.00 Daily Wages & Labour Charges	1374390.00			
126469.00 Printing & Stationery	2000.00			
253942.00 Conveyance	224800.00			
159757.00 Vehicle Running Expenses	617971.00			
2816717.51 Lab. Expenses		9000000.00	Grant-in-Aid Otherthan Salaries (General)	14000000
0.00 Uniforms	2744856.05			
	7724.00			
138177.00 Postage & Telephone	118623.00			
949313.00 LTC/HTC expenses	213941.00			
2371500.00 Guest lecturer fees	2199500.00	9733349.99	Fees	10000015
72129.00 Insurance			Miscellaneous receipts	10966215
99105.00 Repair & maintenance-other	83450.00	1829979.00	Interest	412837
0.00 Security system	4331467.00		Licence Fees	1502548
1060805.00 House Keeping services	2129519.00		Security System	57593
1400288.00 House Tax	1400288.00		Excess of Expenditure over income	
0.00 Advertisement	149153.00		Exects of Expenditure over income	
6976323.00 Water & electricity	9308130.00			
1650.00 Legal expenses	0000100.00			
88354.00 Newspapers & periodicals	43195.00			
74608.00 Garden expenses	58324.00			
1009.50 Bank charges	26.04			
4500.00 Audit fees	3000.00			
448916.00 Seminar/Conference/Annual Day Expenses	11070.00			
1836914.00 Medical expenses	2009599.00			
1055929.25 Miscellaneous expenses	877067.00			
0.00 Placement brochure	011001.00			
703072.00 Library expenses	326288.00			
601305.00 Fees Concession				
306468 Games and Sports expenses	918285.00			
47648 Ek Bharat Sreshtra Bharat	241872.00 49306.00			
143675 03 Excess of income over over the				
143675.03 Excess of income over expenditure	1124105.91			

131288399.29	Total	134139193.00	131288399.29	134139193.00
Notes on accounts forms an integral	part of this account.		0.00	0.00

This is the Income & Expenditure Account referred to in our audit report of even date

For BHS & Co. Chartered Accountants FRN - 016889N

C.A.-S.B.Shori Partner (M.No.090647)

Place: Delhi Dated : 13.06.18



For Shaheed Rajguru College of Applied Sciences for Women

Dr.Payal Mago Principal

Mr.F.I Ismailee Treasurer

T-N. Rai

T.N.Ravi Section Officer - Accounts

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Ms.Richa Pandey Mishra Chairperson

VASUNDHARA ENCLAVE, DELHI - 110096 MAINTENANCE ACCOUNT BALANCE SHEET AS ON MARCH 31, 2018

2016-17 Rs.P.	CAPITAL & LIABILITIES	2017-18 Rs.P.	2016-17 ASSETS Rs.P.	2017
		No.F .	N3.F.	R
	CAPITAL FUND		FIXED ASSETS AND C	APITAL
128024606.57	Opening Balance	154563906.60	ADVANCES	
			6922751.00 Land	6922751
700000.00	Grant-in-Aid (Capital Assets)			
			EQUIPMENTS	
	0		7792975.00 Office	7904171
	Sports facilities		17291923.83 Library Books	17290299
05004000 57			819646.93 Chemistry Lab.	819646
35024606.57		154563906.60	2002661.60 Furniture and Fixture	2002661
	Add		8170279.33 Electronics Lab.	8253543
	Excess of income over expenditure	1124105.91	80483.70 Garden	80483
	Sports Facilities	0.00	3355228.23 Biology Lab.	3355228
	Less Transferred to Sports facilities	189039	10981830.56 Instrumentation Lab.	10981830
E4562000 00	Dalassa		6267157.30 Food Technology Lab.	6375465
54563906.60	Balance	155498973.51	1330593.25 Physics Lab.	1487093
			11942930.00 Computer Lab.	12243452
12000.00	CURRENT LIABILITIES		2232315.00 Mathematics Lab Equipm	nents 2840086
	Earnest money	13000.00	416708.00 Computer Software	416708
	Performance security	210456.00	1570595.00 Bio-Chemistry Lab.	1570595
	Repair and Maint. (Building)	200000.00	464774.00 Vehicles	464774
	Staff Council	136374.00	4580186.00 Library Equipments	4592599
40750.00		41150.00	3541080.00 BIS Lab equipments	3541080
	Financial Aid	0.00	54641.00 Staff room equipments	54641
	Staff Society	203141.00	5222098.00 Bio medical lab equipme	nts 5409259
	Sports facilities	2185133.00	1830484.00 Advance against lab equ	ipments 379396
	Scholorship payable	10000.00	945561.00 Sports facilities	945561
	Income Tax receivable	129166.00	28417.50 Microbiology Lab.	28417
			77892.00 Audio Visual	77892
			970501.70 Miscellaneous assets	970501
			CURRENT ASSETS & A	
			0.00 Advance against LTC/HT	C 274480
			0 Advance	0.
			67500.00 Festival Advance	54000
			31375.00 Vehicle Loan	12375
			23200.00 Security Deposit	23200.
			TDS Receivable	129166.
	-		0.00 Cash in hand	
			3087568.23 Cash at bank (SBI Anano	
			53154753.44 IDBI Bank	50923139.
			Cash Card	35000.
55258110.60	Total	158627393.51	155258110.60	

Notes on accounts forms an integral part of this account.

This is the Balance Sheet referred to in our audit report of even date

For BHS & Co. Chartered Accountants FRN - 016889N

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C.A.-S.B.Shori Partner (M.No.090647)

Place: Delhi Dated : 13.06.18



For Shaheed Rajguru College of Applied Sciences for Women

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Vn Dr.Payal Mago Principal

Mr.F.I Ismailee Treasurer

I-Nº Rain

T.N.Ravi Section Officer - Accounts

Ms.Richa Pandey Mishra Chairperson

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Shaheed Rajguru College of Applied Sciences for Women Maintenance Account

NOTES ON ACCOUNTS FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH 2018

1. Accounting Policies

The accounts have been prepared on a historical cost convention, on a going concern basis, on cash basis. Accounting Standards and principles generally accepted in India are followed,

The significant accounting policies followed by the college are as stated below:

a) Revenue recognition

Grants from the Delhi Administration, fees from students, interest on deposits with banks and investments, receipts from sale of prospectus and all other receipts are accounted for on actual receipt, and all expenses, both capital and revenue, are accounted for on actual payment basis.

(b) Fixed Assets

Expenditure which are of a capital nature, are capitalized at cost, which comprises of the purchase price (net of rebate & discount), levies and any other cost, directly attributable to bringing the assets to their working condition for the intended use.

Depreciation is not provided, on fixed assets and capital expenditure, as is the practice in educational institutions.

c) Inventories

Inventories of chemicals, laboratory consumables, computer media and stationery items are charged off as Recurring / Revenue expenditure in the year in which the purchase of the said items is paid for. The inventories at the end of the year, if any, are not valued.

d) Retirement benefits

Deduction form employees towards provident fund is invested by the management of the college. No provision is made for Gratuity, and the same would be accounted for as and when paid.

e) Prior period items

As accounts are maintained on cash basis, prior period items, if any, are not segregated in the Income & Expenditure Account.

f) Previous years figures are regrouped, Recasted and rearranged, wherever considered necessary, to make them comparable to this years classification.

As per our audit report of even date.

For BHS & Co.

Chartered Accountants FRN – 046889N1

C.A. S.B.Shori

Partner

(M.No.090647)

For Shaheed Rajguru College of Applied Sciences for Women

Dr.Payal Mago (Principal)

S.O.(Accounts)

Place: Delhi Date: 13.06.18

BHS & Co. Chartered Accountants B-2 B/53, Ist Floor, DDA Flats, Dharam Marg, Janak Puri, West Delhi – 110059 Tel.:- 011-45538437, 09312503764, 9958438311 Email: sbshori@gmail.com

INDEPENDENT AUDITORS REPORT

To,

The Members of, Managing Committee/Governing Body Shaheed Rajguru College of Applied Sciences for Women

Report on the Financial Statements

 We have audited the accompanying Financial Statements of the Maintenance Account of the Shaheed Rajguru College of Applied Sciences for Women which comprises Balance Sheet as at 31st March-2017, the Statement of Income and Expenditure Account and Receipts & Payments (Cash Flow statement) for the year then ended, and a Summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

2. The Management of the College is responsible for the matters stated with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the College in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the College and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making Judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate Internal Financial Controls, that were operating effectively for ensuring the accuracy and Completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from materials misstatement, whether due to fraud or error.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these standalone Financial Statements based on our audit.

We have taken into account the provision of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made

there under.



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

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

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

Opinion

4. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the College as at 31-Mar-2017, and its Profit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

- 5. As required by various applicable Acts, we report that:
 - (i) The Management of the College follow the traditional method for preparation of Financial Statements instead of new format for preparation of Financial Statements issued by the Comptroller & Auditor General (CAG) of India in collaboration with the University Grants Commission (UGC), Ministry of Human Resources Development, Government of India and the Institute of Chartered Accountants of India (ICAI) for Higher Educational Institutions for the year under review.
 - (ii) The Management of the college follows the cash basis of Accounting instead of Mercantile/Accrual basis of Accounting.
 - (iii) The Management of the College not follows AS-2 (Inventory Valuation of stores), AS-6 (Depreciation Accounting) AS-10 – Accounting for Fixed Assets)



(iv) Advance against Lab Equipment:-

The management of the college lab paid a sum of Rs.11050667 as advance to NICSI during the year 2008-09. However the computers were received by the college but so for no bills received by the college. The college has received bills for a sum or Rs.9220183 during 2015-16. The management of the college is advised to regularly follow the matter and settle the same.

- (v) Subject to the above
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the College so far as it appears from our examination of those books.
 - c) The Balance Sheet and the Statement of Income and Expenditure (Profit and Loss) dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid standalone Financial Statements comply with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) and Indian Accounting Standard Board (IASB) specified to the Educational Institutions.
 - e) In our opinion there are no observations or comments on the financial transactions, which may have an adverse effect on the functioning of the College.
 - f) On the basis of the written representations received from the Management of the College as on 31st Mar 2017 and taken on record by the Governing Body, we report that none of the Governing Body members is disqualified as on 31st Mar 2017 from being appointed as a Governing Body Member.
 - g) Report on the Internal Financial Controls is enclosed an annexure to this report.
 - h) With respect to the other matters to be included in the Auditor's Report in accordance with Auditing Standards issued by the Institute of Chartered Accountants of India (ICAI), in our opinion and to the best of our information and according to the explanations given to us:
 - i. As informed to us the College does not have any pending litigations which would impact its financial position
 - ii. The College did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

For BHS & Co.

CHARTED ACCOUNTANTS

FRN- 016889N

CA. Shashi Bhushan Shor M. No. 090647 Place: New Delhi Date: 06.06.17



VASUNDHARA ENCLAVE, DELHI - 110096 MAINTENANCE ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED MARCH 31, 2017

	RECEIPTS	2016-17		PAYMENTS	2016-17 Rs.P.
Rs.P.	and the second	Rs.P.	Rs.P.		RS.P.
	OPENING BALANCE			REVENUE PAYMENTS	
21765.00	Cash in hand	16613.00	77201361.00	Salary & Wages	90538785.00
3161366.36	SBI Anand Vihar	5675198.19		Daily Wages & Labour Charges	11040.00
7802624.45	IDBI Bank	31319534,45	100246.00	Printing & Stationery	126469.00
			177346.00	Conveyance	253942.00
	GRANTS RECEIVED		250214.00	Vehicle Running Expenses	159757.00
			1518229.12	Lab. Expenses	2816717.51
	Grant-in-Aid (Salaries)		36877.00	Uniforms	0.00
7000000.00			111649.00	Postage & Telephone	138177.00
105200000.00	Non-plan	109500000.00		LTC/HTC expenses	949313.00
	Plan (SCSP)			Guest lecturer fees	2371500.00
			101180.00	Insurance	72129.00
	Grant-in-Aid Other than Salaries (General)		103135.00	Repair & maintenance-other	99105.00
	Plan	700000.00	3655730.00	Security system	
5500000.00	Non-plan	8300000.00		House Keeping services	1060805.00
	Plan (SCSP)		1400288.00		1400288.00
584600.00	Sports (Plan)		46691.00	Advertisement	0.00
			7846651.00	Water & electricity	6976323.00
	Grant-in-Aid (Capital Assets)			Legal expenses	1650.00
	Plan			Newspapers & periodicals	88354.00
	Non-plan	700000.00		Garden expenses	74608.00
	Plan (SCSP)			Bank charges	1009.50
	1. 1711 School S		6000,00	Audit fees	4500.00
			8250.00	Seminar/Conference/Annual Day Expenses	448916.00
	OTHER REVENUE RECEIPTS			Medical expenses	1836914.00
7229115.00		9733349.99		Miscellaneous expenses	1055929.25
397507.50	Miscellaneous receipts	768670.30	99000.00	Placement brochure	
26250.00	Vehicle loan (Recovery)	0.00	496798.00	Library expenses	703072.00
	Festival advance recovery			Fees Concession	601305.00
	Interest + Interest on Vehicle loan recovery	1829979.00		Games and Sports expenses	306468.00
	Advance against LTC/HTC adjusted			Ek Bharat Sreshtra Bharat	47648.00
27000.00	Performance security				
	Security Deposit				
9220183.00	Advance against Lab Equipments				
	Licence Fees	54055.00			
	Staff Council	52298.00			
19500.00		21250.00		CAPITAL PAYMENTS AND ADVANCES	
	Security System	402345.00	458578 00	Office equipments	
	Staff Society	67677.00		Library books	4161466.00
	Capital Fund	395625.00		Chemistry lab equipments	
				Euroiture & fixture	

	MISCELLANEOUS PAYMENTS Fostival advance Earnest money Advance against LTC/HTC Vehicle Loan Security Deposit Performance Security Capital Fund Advance Students' Society Account CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) IDBI Bank Total	6750.0 23833.0 0.0 3087568.2 53154753.4 175836594.9 0.0
5675198.19 1319534.45	Festival advance Earnest money Advance against LTC/HTC Vehicle Loan Security Deposit Performance Security Capital Fund Advance against examination Advance Students' Society Account CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar) IDBI Bank	23833.0 0.0 3087568.2 53154753.4
5675198.19	Festival advance Earnest money Advance against LTC/HTC Vehicle Loan Security Deposit Performance Security Capital Fund Advance against examination Advance Students' Society Account CLOSING BALANCES Cash in hand Cash at bank (SBI Anand Vihar)	23833.0 0.0 3087568.2
	Festival advance Earnest money Advance against LTC/HTC Vehicle Loan Security Deposit Performance Security Capital Fund Advance against examination Advance Students' Society Account CLOSING BALANCES Cash in hand	23833.0 0.0
16613.00	Festival advance Earnest money Advance against LTC/HTC Vehicle Loan Security Deposit Performance Security Capital Fund Advance against examination Advance Students' Society Account CLOSING BALANCES	23833.0
	Festival advance Earnest money Advance against LTC/HTC Vehicle Loan Security Deposit Performance Security Capital Fund Advance against examination Advance Students' Society Account	23833.0
	Festival advance Earnest money Advance against LTC/HTC Vehicle Loan Security Deposit Performance Security Capital Fund Advance against examination Advance	23833.0
	Festival advance Earnest money Advance against LTC/HTC Vehicle Loan Security Deposit Performance Security Capital Fund Advance against examination	23833.0
	Festival advance Earnest money Advance against LTC/HTC Vehicle Loan Security Deposit Performance Security Capital Fund	23833.0
	Festival advance Earnest money Advance against LTC/HTC Vehicle Loan Security Deposit Performance Security	
	Festival advance Earnest money Advance against LTC/HTC Vehicle Loan Security Deposit	
	Festival advance Earnest money Advance against LTC/HTC Vehicle Loan	
	Festival advance Earnest money Advance against LTC/HTC	
	Festival advance Earnest money	6750.0
	Festival advance	6750.0
		6750.0
	MISCELLANEOUS PAYMENTS	
	Sports facilities	395625.0
	Advance against Lab Equipements	
	Bio medical lab equipments	743049.0
	Staff room equipments	
	BIS equipments	
117692.00	Library equipments	
	Vehicles	
		76613.0
		98973.0
5814620.00		
001.0.00		50456.0
9828.00		328002.0
00004.00		1174607.0
99054 00		195525.0
2000000.00		154050.0
2520622 00		194650.0
		4161466.0
4585/8.00		1101100.0
	2530633.00 88054.00 9828.00 5814620.00	117692.00 Library equipments BIS equipments

Notes on accounts forms an integral part of this account.

Total



Place: Delhi Dated : 06.06.17

147508055.31

For Shaheed Rajguru College of Applied Sciences for Women

Dr.Payal Mago

D. Ku

Treasurer

Prof. D. K. Singh

Principal

T.N. Raui T.N.Ravi

Section Officer - Accounts

Nall a Prof. P.C.Jha Chairperson

VASUNDHARA ENCLAVE, DELHI - 110096 MAINTENANCE ACCOUNT INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2017

2015-16 EXPENDITURE	2016-17	2015-16 INCOME	2016-17
Rs.P.	Rs.P.	Rs.P.	Rs.P.
77201361.00 Salary & Wages	90538785.00	Grant-in-Aid (Salaries)	
19496.00 Daily Wages & Labour Charges	11040.00	7000000.00 Plan	
100246.00 Printing & Stationery	126469.00	105200000.00 Non-plan	109500000.00
177346.00 Conveyance	253942.00	Plan (SCSP)	
250214.00 Vehicle Running Expenses	159757.00		
1518229.12 Lab. Expenses	2816717.51	Grant-in-Aid Otherthan Salaries (General)	
36877.00 Uniforms	0.00	Plan	700000.00
111649.00 Postage & Telephone	138177.00	5500000.00 Non-plan	8300000.00
1464088.00 LTC/HTC expenses	949313.00	Plan (SCSP)	
1348832.00 Guest lecturer fees	2371500.00		
101180.00 Insurance	72129.00	7229115.00 Fees	9733349.99
103135.00 Repair & maintenance-other	99105.00	397507.50 Miscellaneous receipts	768670.30
3655730.00 Security system	0.00	1132702.00 Interest	1829979.00
1579916.00 House Keeping services	1060805.00	49669.00 Licence Fees	54055.00
1400288.00 House Tax	1400288.00	Security System	402345.00
46691.00 Advertisement	0.00	Excess of Expenditure over income	
7846651.00 Water & electricity	6976323.00		
8250.00 Legal expenses	1650.00		
52198.00 Newspapers & periodicals	88354.00		
65029.00 Garden expenses	74608.00		
939.48 Bank charges	1009.50		
6000.00 Audit fees	4500.00		
8250.00 Seminar/Conference/Annual Day Expenses	448916.00		
2254458.00 Medical expenses	1836914.00		
1139079.07 Miscellaneous expenses	1055929.25		
99000 00 Placement brochure	0.00		
496798.00 Library expenses	703072.00		
385374.00 Fees Concession	601305.00		
Games and Sports expenses	306468.00		
Ek Bharat Sreshtra Bharat	47648.00		
25031688.83 Excess of income over expenditure	19143675.03		

126508993.50	Total	131288399.29 126508993.50	131288399.29
		0.00	0.00

Notes on accounts forms an integral part of this account.

This is the Income & Expenditure Account referred to in our audit report of even date

For BHS & Co. Chartered Accountants

C.A.-S.B.Shori Partner (M.No.90647)

Place: Delhi Dated : 06.06.17



For Shaheed Rajguru College of Applied Sciences for Women

Dr.Payal Mago Principal

D.KJ 26

Prof. D. K. Singh Treasurer

T. N Laun

T.N.Ravi Section Officer - Accounts

Prof. P.C.Jha Chairperson

VASUNDHARA ENCLAVE, DELHI - 110096

MAINTENANCE ACCOUNT

BALANCE SHEET AS ON MARCH 31, 2017

2015-16	CAPITAL & LIABILITIES	2016-17	2015-16	ASSETS	2016-1
Rs.P.		Rs.P.	Rs.P.		Rs.F
	CAPITAL FUND			FIXED ASSETS AND CAPITAL	
102408317.74	Opening Balance	128024606.57		ADVANCES	
			6922751.00	Land	6922751.0
	Grant-in-Aid (Capital Assets)				
	Plan				
	Non-plan	700000.00		EQUIPMENTS	
	Plan (SCSP)		7792975.00		7792975.0
584600.00	Sports facilities			Library Books	17291923.8
				Chemistry Lab.	819646.9
102992917.74		135024606.57		Furniture and Fixture	2002661.6
	Add		7975629.33	Electronics Lab.	8170279.3
25031688.83	Excess of income over expenditure	19143675.03	80483.70	Garden	80483.7
	Sports Facilities	395625.00	3159703.23	Biology Lab.	3355228.2
			9807223.56	Instrumentation Lab.	10981830.5
			5939155.30	Food Technology Lab.	6267157.3
128024606.57	Balance	154563906.60	1280137.25	Physics Lab.	1330593.2
			11942930.00	Computer Lab.	11942930.0
	CURRENT LIABILITIES		2133342.00	Mathematics Lab Equipments	2232315.0
13000.00	Earnest money	13000.00	416708.00	Computer Software	416708.0
200456.00	Performance security	200456.00	1493982.00	Bio-Chemistry Lab.	1570595.0
200000.00	Repair and Maint. (Building)	200000.00	464774.00	Vehicles	464774.0
	Staff Council	119578.00	4580186.00	Library Equipments	4580186.0
19500.00		40750.00	3541080.00	BIS Lab equipments	3541080.0
0.00	Financial Aid		54641.00	Staff room equipments	54641.0
52743.00	Staff Society	120420.00	4479049.00	Bio medical lab equipments	5222098.0
			1830484.00	Advance against lab equipments	1830484.0
			549936.00	Sports facilities	945561.0
			28417.50	Microbiology Lab.	28417.5
			77892.00	Audio Visual	77892.0
			970501.70	Miscellaneous assets	970501.7
				CURRENT ASSETS & ADVANCS	
				Advance against LTC/HTC	0.0
				Advance	0.0
			60750.00	Festival Advance	67500.0
			7542.00	Vehicle Loan	31375.0
			23200.00	Security Deposit	23200.0
			16613.00	Cash in hand	0.0
			5675198.19	Cash at bank (SBI Anand Vihar)	3087568.2
			31319534.45		53154753.4

128577585.57	Total	155258110.60	128577585.57	155258110.60
			0.00	0.00
Notes on accounts forms	an integral part of this account.			0.00

Notes on accounts forms an integral part of this account.

This is the Balance Sheet referred to in our audit report of even date



Place: Delhi Dated : 06.06.17 For Shaheed Rajguru College of Applied Sciences for Women

Dr.Payal Mago Principal

D.KJ

Prof. D. K. Singh Treasurer

T.N. Raeni T.N.Ravi Section Officer - Accounts

Prof. P.C.Jha Chairperson

Shaheed Rajguru College of Applied Sciences for Women Maintenance Account

NOTES ON ACCOUNTS FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH 2017

1. Accounting Policies

The accounts have been prepared on a historical cost convention, on a going concern basis, on cash basis. Accounting Standards and principles generally accepted in India are followed,

The significant accounting policies followed by the college are as stated below:

a) Revenue recognition

Grants from the Delhi Administration, fees from students, interest on deposits with banks and investments, receipts from sale of prospectus and all other receipts are accounted for on actual receipt, and all expenses, both capital and revenue, are accounted for on actual payment basis.

(b) Fixed Assets

Expenditure which are of a capital nature, are capitalized at cost, which comprises of the purchase price (net of rebate & discount), levies and any other cost, directly attributable to bringing the assets to their working condition for the intended use.

Depreciation is not provided, on fixed assets and capital expenditure, as is the practice in educational institutions.

c) Inventories

Inventories of chemicals, laboratory consumables, computer media and stationery items are charged off as Recurring / Revenue expenditure in the year in which the purchase of the said items is paid for. The inventories at the end of the year, if any, are not valued.

d) Retirement benefits

Deduction form employees towards provident fund is invested by the management of the college. No provision is made for Gratuity, and the same would be accounted for as and when paid.

e) Prior period items

As accounts are maintained on cash basis, prior period items, if any, are not segregated in the Income & Expenditure Account.

f) Previous years figures are regrouped, Recasted and rearranged, wherever considered necessary, to make them comparable to this years classification.

As per our audit report of even date.

For BHS & Co.

C.A. S.B.Shori Partner (M.No.90647) For Shaheed Rajguru College of Applied Sciences for Women



T.M. Laci

Dr.Payal Mago (Principal) T.N.Ravi S.O.(Accounts)

Place: Delhi

Date: 06.06.17

BHS & Co. Chartered Accountants B-2 B/53, Ist Floor, DDA Flats, Dharam Marg, Janak Puri, West Delhi – 110059 Tel.:- 011-45538437, 09312503764, 9958438311 Email: sbshori@gmail.com

INDEPENDENT AUDITORS REPORT

Τo,

The Members of, Managing Committee/Governing Body Shaheed Rajguru College of Applied Sciences for Women

Report on the Financial Statements

 We have audited the accompanying Financial Statements of the Maintenance Account of the Shaheed Rajguru College of Applied Sciences for Women which comprises Balance Sheet as at 31st March-2016, the Statement of Income and Expenditure Account and Receipts & Payments (Cash Flow statement) for the year then ended, and a Summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

2. The Management of the College is responsible for the matters stated with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the College in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the College and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making Judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate Internal Financial Controls, that were operating effectively for ensuring the accuracy and Completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from materials misstatement, whether due to fraud or error.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these standalone Financial Statements based on our audit.

We have taken into account the Grovision of the Act, the accounting and auditing standards and matters which are required to be in under the audit report under the provisions of the Act and the Rules made there under. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatement.

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

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

Opinion

4. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the College as at 31-Mar-2016, and its Profit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

- 5. As required by various applicable Acts, we report that:
 - (i) The Management of the College follow the traditional method for preparation of Financial Statements instead of new format for preparation of Financial Statements issued by the Comptroller & Auditor General (CAG) of India in collaboration with the University Grants Commission (UGC), Ministry of Human Resources Development, Government of India and the Institute of Chartered Accountants of India (ICAI) for Higher Educational Institutions for the year under review.
 - (ii) The Management of the college follows the cash basis of Accounting instead of Mercantile/Accrual basis of Accounting.
 - (iii) The Management of the College not follows AS-2 (Inventory Valuation of stores), AS-6 (Depreciation Accounting) AS-10 – Accounting for Fixed Assets)



- (iv) Subject to the above
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the College so far as it appears from our examination of those books.
 - c) The Balance Sheet and the Statement of Income and Expenditure (Profit and Loss) dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid standalone Financial Statements comply with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) and Indian Accounting Standard Board (IASB) specified to the Educational Institutions.
 - e) In our opinion there are no observations or comments on the financial transactions, which may have an adverse effect on the functioning of the College.
 - f) On the basis of the written representations received from the Management of the College as on 31st Mar 2016 and taken on record by the Governing Body, we report that none of the Governing Body members is disqualified as on 31st Mar 2016 from being appointed as a Governing Body Member.
 - g) Report on the Internal Financial Controls is enclosed an annexure to this report.
 - h) With respect to the other matters to be included in the Auditor's Report in accordance with Auditing Standards issued by the Institute of Chartered Accountants of India (ICAI), in our opinion and to the best of our information and according to the explanations given to us:
 - i. As informed to us the College does not have any pending litigations which would impact its financial position
 - ii. The College did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

For BHS & Co.

CHARTED ACCOUNTANTS

FRN- 016889N

CA. Shashi Bhushan Shori M. No. 090647 Place: New Delhi Date: 20/06/2016



VASUNDHARA ENCLAVE, DELHI - 110096

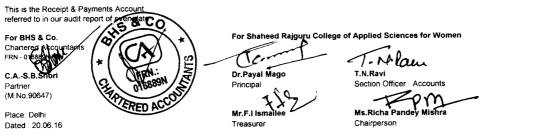
MAINTENANCE ACCOUNT

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RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED MARCH 31, 2016

Rs.P.	RECEIPTS	2015-16 Rs.P.		PAYMENTS	2015-1
	OPENING BALANCE			REVENUE PAYMENTS	
	Cash in hand	21765.00	73051966.00	Salary & Wages	77201361.0
	SBI Shahdara			Daily Wages & Labour Charges	19496.0
	SBI Anand Vihar	3161366.36		Printing & Stationery	100246.0
8537994.45		7802624.45		Conveyance	177346.0
				Vehicle Running Expenses	250214.0
	GRANTS RECEIVED			Lab. Expenses	1518229.1
	<u></u>		36619.00	Uniforms	36877.0
	Grant-in-Aid (Salaries)		103695.95	Postage & Telephone	111649.0
0.00		700000.00	909890.00	LTC/HTC expenses	1464088.0
59384000.00		105200000.00		Guest lecturer fees	1348832.0
	Plan (SCSP)			Insurance	101180.0
0.00				Repair & maintenance-other	103135.0
	Grant-in-Aid Otherthan Salaries (Genera	a)		Security system	3655730.0
	Plan	-		House Keeping services	1579916.0
12500000.00		5500000.00	1400288.00		1400288.0
	Plan (SCSP)			Advertisement	46691.0
	Sports (Plan)	584600.00		Water & electricity	7846651.
000000.00				Legal expenses	8250.0
	Grant-in-Aid (Capital Assets)			Newspapers & periodicals	52198.
	Plan			Garden expenses	65029.
				Bank charges	939.4
	Non-plan Dian (SCSD)			Audit fees	6000.
	Plan (SCSP)			Seminar/Conference/Annual Day Expenses	8250.
				Medical expenses	2254458.
				Miscellaneous expenses	1139079
	OTHER REVENUE RECEIPTS	7000445 00		Placement brochure	99000.
5427460.00		7229115.00			496798.
	Miscellaneous receipts	397507.50		Library expenses	385374.
	Vehicle loan (Recovery)	26250.00	315754.00	Fees Concession	505574.
	Festival advance recovery	15750.00		CADITAL DAVMENTS AND ADVANCES	
	Interest + Interest on Vehicle loan recovery	1132702.00		CAPITAL PAYMENTS AND ADVANCES	458578.
	Advance against LTC/HTC adjusted			Office equipments	400070.
	Performance security	27000.00		Library books	
	Security Deposit			Chemistry lab equipments	
	Advance against Lab Equipments	9220183.00		Furniture & fixture	0500000
	Licence Fees	49669.00		Electronics lab. equipments	2530633.
0.00	Students' Account			Garden equipments	
0.00	Employee contribution to GIS **			Biology lab. equipments	88054.
0.00	IGL deduction			Instrumentation lab. equipments	
	Staff Council	67280.00		Food tech lab. equipments	9828.
	NTSC	19500.00		Physics lab. equipments	
	Financial Aid	0.00		Computer lab. equipments	5814620.
	Staff Society	52743.00		Mathematics Lab Equipments	
			0.00	Computer software	
			0.00	Biochemistry lab. equipments	
			0.00	Vehicles	
			0.00	Library equipments	117692.
				BIS equipments	
				Staff room equipments	
				Bio medical lab equipments	
				Advance against Lab Equipements	
				Sports facilities	
				MISCELLANEOUS PAYMENTS	
			16500.00	Festival advance	
				Earnest money	
				Advance against LTC/HTC	
				Vehicle Loan	
				Security Deposit	
				Performance Security	
				Capital Fund	
				Advance against examination	
				Advance	
			0.00	Students' Society Account	
				CLOSING BALANCES	
			21765.00	Cash in hand	16613
				Cash at bank (SBI Anand Vihar)	5675198.
			7802624.45		31319534.
0440570 40	Total	147508055.31	110146578.48	Total	147508055.
	Total	14/ 000000.01	1 10 1700/ 0.40		
10146578.48			0.00		0.



VASUNDHARA ENCLAVE, DELHI - 110096 MAINTENANCE ACCOUNT INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2016

2014-15	EXPENDITURE	2015-16 Rs.P.	2014-15 Rs.P.	INCOME	2015-16 Rs.P.
2600.00 312579.00 125124.00	Salary & Wages Daily Wages & Labour Charges Printing & Stationery Conveyance Vehicle Running Expenses	77201361.00 19496.00 100246.00 177346.00 250214.00	69384000.00	<u>Grant-in-Aid (Salaries)</u> Plan Non-plan Plan (SCSP) Grant-in-Aid Otherthan Salaries (General)	700000.00 105200000.00
36619.00 103695.95 909890.00	Postage & Telephone LTC/HTC expenses	1518229.12 36877.00 111649.00 1464088.00 1348832.00	12500000.00	Plan	5500000.00
68988.00 95794.00 2805100.00 1425957.00 1400288.00 102728.00 8185821.00 1650.00 1650.00 1620.00 33645.00 955.00 4500.00 10485.00 1495529.00 421859.13 0.00 96766.00	Advertisement Water & electricity Legal expenses Newspapers & periodicals Garden expenses Bank charges Audit fees Seminar/Conference/Annual Day Expenses Medical expenses Miscellaneous expenses Placement brochure Library expenses	$\begin{array}{c} 101180.00\\ 103135.00\\ 3655730.00\\ 1579916.00\\ 1400288.00\\ 46691.00\\ 7846651.00\\ 8250.00\\ 52198.00\\ 65029.00\\ 939.48\\ 6000.00\\ 8250.00\\ 2254458.00\\ 1139079.07\\ 99000.00\\ 496798.00\\ \end{array}$	1219094.69 38725.00	Miscellaneous receipts	7229115.00 397507.50 1132702.00 49669.00
315754.00	Fees Concession Excess of income over expenditure	385374.00 25031688.83			

94229672.67	Total	126508993.50	94229672.67	126508993.50
			0.00	0.00
Notes on accounts forms	an integral part of this account.			

This is the Income & Expenditure Account referred to in our audit report of even date

For BHS & Co. Chartered Accountants

C.A.-S.B.Shori Partner (M.No.90647)

Place: Delhi Dated : 20.06.16



For Shaheed Rajguru College of Applied Sciences for Women

10 Dr.Payal Mago

Principal

No loeni T.N.Ravi Section Officer - Accounts

752 Mr.F.I Ismailee Treasurer

Ms.Richa Pandey Mishra Chairperson

VASUNDHARA ENCLAVE, DELHI - 110096 MAINTENANCE ACCOUNT BALANCE SHEET AS ON MARCH 31, 2016

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2014-15	CAPITAL & LIABILITIES	2015-16	2014-15	ASSETS	2015-16
Rs.P.		Rs.P.	Rs.P.		Rs.P.
	CAPITAL FUND			FIXED ASSETS AND CAPITAL	
110326149.72	Opening Balance	102408317.74		ADVANCES	
			6922751.00	Land	6922751.00
	Grant-in-Aid (Capital Assets)				
0.00	Plan				
0.00	Non-plan			EQUIPMENTS	
	Plan (SCSP)		7334397.00		7792975.00
550000.00	Sports facilities	584600.00		Library Books	13130457.83
				Chemistry Lab.	819646.93
110876149.72		102992917.74	2002661.60	Furniture and Fixture	2002661.60
	Less		5444996.33	Electronics Lab.	7975629.33
-3244550	Fees transferred to Delhi University	0.00	80483.70	Garden	80483.70
-5223281.98	Excess of expenditure over income	0.00	3071649.23	Biology Lab.	3159703.23
			9807223.56	Instrumentation Lab.	9807223.56
102408317.74	Add		5929327.30	Food Technology Lab.	5939155.30
	Excess of income over expenditure	25031688.83	1280137.25	Physics Lab.	1280137.25
			6128310.00	Computer Lab.	11942930.00
				Mathematics Lab Equipments	2133342.00
Ţ	Balance	128024606.57		Computer Software	416708.00
			1493982.00	Bio-Chemistry Lab.	1493982.00
	CURRENT LIABILITIES		464774.00	Vehicles	464774.00
13000.00	Earnest money	13000.00	4462494.00	Library Equipments	4580186.00
173456.00	Performance security	200456.00	3541080.00	BIS Lab equipments	3541080.00
200000.00	Repair and Maint. (Building)	200000.00	54641.00	Staff room equipments	54641.00
	Staff Council	67280.00	4479049.00	Bio medical lab equipments	4479049.00
	NTSC	19500.00	11050667.00	Advance against lab equipments	1830484.00
	Financial Aid	0.00	549936.00	Sports facilities	549936.00
	Staff Society	52743.00	28417.50	Microbiology Lab.	28417.50
			77892.00	Audio Visual	77892.00
			970501.70	Miscellaneous assets	970501.70

CURRENT ASSETS & ADVANCS

0.00) Advance against LTC/HTC	
76500.00) Festival Advance	60750.00
33792.00) Vehicle Loan	7542.00
23200.00) Security Deposit	23200.00
21765.00) Cash in hand	16613.00
3161366.36	Cash at bank (SBI Anand Vihar)	5675198.19
7802624.45	5 IDBI Bank	31319534.45

102794773.74	Total	128577585.57	102794773.74	128577585.57
			0.00	0.00

Notes on accounts forms an integral part of this account.

This is the Balance Sheet referred to in our audit report of even date

For BHS & Co. Chartered Accountants FRN - 016850 C.A.-S.B.Shori

Partner (M.No.90647)

Place: Delhi Dated : 20.06.16



For Shaheed Rajguru College of Applied Sciences for Women

Dr.Payal Mago Principal

Mr.F.I Ismailee Treasurer

T.N.Ravi Section Officer - Accounts

Fpm

Ms.Richa Pandey Mishra Chairperson

Shaheed Rajguru College of Applied Sciences for Women Maintenance Account

NOTES ON ACCOUNTS FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH 2016

1. Accounting Policies

The accounts have been prepared on a historical cost convention, on a going concern basis, on cash basis. Accounting Standards and principles generally accepted in India are followed,

The significant accounting policies followed by the college are as stated below:

a) Revenue recognition

Grants from the Delhi Administration, fees from students, interest on deposits with banks and investments, receipts from sale of prospectus and all other receipts are accounted for on actual receipt, and all expenses, both capital and revenue, are accounted for on actual payment basis.

(b) Fixed Assets

Expenditure which are of a capital nature, are capitalized at cost, which comprises of the purchase price (net of rebate & discount), levies and any other cost, directly attributable to bringing the assets to their working condition for the intended use.

Depreciation is not provided, on fixed assets and capital expenditure, as is the practice in educational institutions.

c) Inventories

Inventories of chemicals, laboratory consumables, computer media and stationery items are charged off as Recurring / Revenue expenditure in the year in which the purchase of the said items is paid for. The inventories at the end of the year, if any, are not valued.

d) Retirement benefits

Deduction form employees towards provident fund is invested by the management of the college. No provision is made for Gratuity, and the same would be accounted for as and when paid.

e) Prior period items

As accounts are maintained on cash basis, prior period items, if any, are not segregated in the Income & Expenditure Account.

f) Previous years figures are regrouped, Recasted and rearranged, wherever considered necessary, to make them comparable to this years classification.

As per our audit report of even date.

For BHS & Co.

Chartered Accountants

C.A. S.B.Shori

Partner (M.No.90647)

Place: Delhi

Date: 20.06.16



For Shaheed Rajguru College of Applied Sciences for Women

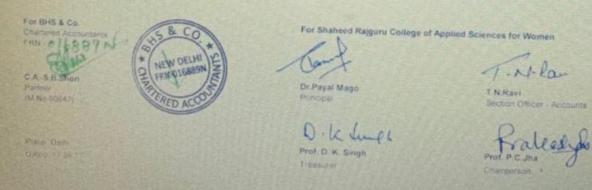
Dr.Payal Mago (Principal)

T-Nob

T.N.Ravi S.O.(Accounts)

20502905.01		otal		PARAMA LAND DE MERINA	
6599	K781 Bank		0.00		
83995 23	Corporation Bank		0.00		
	BANK OVERDRAFT				
		A TOTAL	10008.00		
7221.00	Closing Balance		10008 00		
	Less Expenses incurred	635.00	22 3 - 14		
	Add Fees Collected Less Fees Refunded	3422.00	TAL CAR		
	Opening Balance	7221.00	ALT DE		
	WUS FUND		* And the		
		1	102005.00		
214680.00	Closing Balance	01000.00	182880.00		
	Less Expenses incurred	31800.00			
	Transferred from Security Deposit Account	0.00			
	Collected by students	214680.00	The state		
	ALUMINI ASSOCIATION FUND Opening Balance				
	AT LIMINE ASSOCIATION STATE	SALE AN			
26202.00	Closing Balance		33664.00	The second line of the second	
	Less: Expenses incurred		1		
	Less : Fees Refunded	1270.00			
	Add Fees Collected	8732.00			
	Opening Balance	26202.00	1		
	PREVENTION OF SEXUAL HARRASSMENT FU	ND			
2229701.40	Closing Balance		2691201.40		
	Less Expenses incurred Closing Balance	0.00			
	Less Fees Refunded	63500.00	-		
	Add: Fees Collected	525000.00			
	Opening Balance	2229701.40			
	IN-HOUSE EXAMINATION				
1989304.00	Closing Balance		2033704.00		
	Less : Exp. Incurred	232440.00	2033764.00		
	Less : Fees Refunded	232440.00			
	Add: Miscellaneous Receipts	38100.00	A STATE OF		
	Add: Fees Collected	315000.00	13 10 10 10 10 10		
	Opening Balance	1989304.00			
	SEMINAR & EXHIBITION FUND		ALL ALL ALL		
			State of the state		
Rs.P.	CAPITAL & LIABILITIES		Rs.P.	Rs.P. ASSETS	RsJ

This is the Balance Sheet referred to in our audit report of even date



016-2017			2017-2018 Rs.P.	2016-2017 Ra.P. ASSETS	2017-20 Ra.
Rs.P.	CAPITAL & LIABILITIES		FOLP.	NS.P. ABOCIO	
	SEMINAR & EXHIBITION FUND				
	Opening Balance	2033764.00			
	Add: Fees Collected	334900.00	The second second		
	Add: Miscellaneous Receipts		Sold and a second		
	Less : Fees Refunded	0.00			
	Less : Exp. Incurred	9235.00			
2033764.00	Closing Balance	8200.00	2359329.00		
2003104.00	County Desires		2000000		
	IN-HOUSE EXAMINATION				
	Opening Balance	2691201.40	1.1.1.1.1.1.1.1		
	Add: Fees Collected	558000.00			
	Less : Fees Refunded	0.00			
	Less: Expenses incurred	0.00	and the second second		
2691201.40	Closing Balance	0.00	3249201.40		
			3248201.40		
	PREVENTION OF SEXUAL HARRASSMENT FU	an a	1000		
	Opening Balance	33654.00	1		
	Add: Fees Collected	8828.00	Carl Said Street		
	Less : Fees Refunded	0.00			
	Less: Expenses incurred	0.00			
33664.00		0.00	42492.00	the second second second	
			42492.00		
	ALUMINI ASSOCIATION FUND				
	Opening Balance	182880.00	10		
	Collected by students	0.00			
	Transferred from Security Deposit Account	0.00			
	Less: Expenses incurred	0.00			
182880.00	Closing Balance	0.00	182880.00		
			102000.00		
	WUS FUND				
	Opening Balance	10008.00			
	Add. Fees Collected	3293.00			
	Less : Fees Refunded	0.00			
	Less: Expenses incurred	0.00	1032 100 TH		
10008.00	Closing Balance		13301.00		
		1	10001.00		
	OTHER LIABILITIES		The second		
	German		60400.00		
	French		68000.00		
	Prempai Malhotra Scholorship		50000.00		
	BANK OVERDRAFT				
0.00	Corporation Bank				
	IDBI Bank		0.00		
			0.00		
			音音等是		
24427901.85	Te	stal 3	0307057.31 2	4427004 64	· · · · · · · · · · · · · · · · · · ·
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his is the Balar	nce Sheet referred to in our audit report of even date				
	and report of even date				
or BHS & Co.	62450				
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hartered Acco	NEW LINES E			T.N. law	
hartered Acco		10ml			
A-S.B.Shori	The second secon	Dr. Payai Mano			
RN - 016369h	A CONTRACTION OF	Dr.Payat Mago Principal		T.N.Ravi	
RN - 016369h		Dr.Payai Mago Principal			
RN - 016369h		Dr Payai Mago Principal		T.N.Ravi	
AS.B.Shori Partner M.No.090647)		Principal F19		T.N.Ravi	
Antered Acco RN - 015889n CA-S B.Shori Partner M No 090647) Place Deihi Dated 12 06 18	ALL OF	Dr. Payat Mago Principal Mr. F. J. Ismailee Treasurer		T.N.Ravi	

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Less: Fees Refunded 0.00 Less: Expenses incurred 0.00 33664.00 Closing Balance 42492.00 ALUMINI ASSOCIATION FUND Opening Balance 182880.00 Collected by students 0.00 Transferred from Security Deposit Account 0.00 Less: Expenses incurred 0.00 182880.00 Closing Balance 182880.00 MUS FUND Opening Balance 10006.00	-
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ALUMINI ASSOCIATION FUND Opening Balance 182880.00 Collected by students 0.00 Transferred from Security Deposit Account 0.00 Less: Expenses incurred 0.00 182880.00 WUS FUND Opening Balance 19008.00	
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Opening Balance 182880.00 Collected by students 0.00 Transferred from Security Deposit Account 0.00 Less: Expenses incurred 0.00 182880.00 Closing Balance 182880.00 WUS FUND Opening Balance 10008.00	
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Transferred from Security Deposit Account 0.00 Less: Expenses incurred 0.00 182880.00 Closing Balance 182880.00 WUS FUND Opening Balance 10008.00	
Less: Expenses incurred 0.00 182880.00 182880.00 Closing Balance 182880.00 WUS FUND Opening Balance 10008.00	
162880.00 Closing Balance 162880.00 WUS FUND Opening Balance 10008.00	
WUS FUND Opening Balance 10008.00	
Add Ener Colleged	
Add Fees Collected	
3293.00	
Less : Fees Refunded 0.00	
Less: Expenses incurred 10008.00 Closing Balance	
13301.00	
OTHER LIABILITIES	
German 60400.00	
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Prempal Mathotra Scholorship 50000.00	
BANK OVERDRAFT	
0 00 Corporation Bank 0.00	
0.00	
14427901.85 Total 10307057 av	
Total 202	
DDITOR'S REPORT 0.00	0.00
24427901.85 Total 30307057.31 24427901.85 Total 303	

The Principal

Shaheed Rajguru College of Applied Sciences for Women

Vasundhara Enclave

Delhi 96

Sub:

Dear Madam,

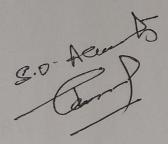
This is to inform you that around 143 students of III year have given consent to transfer their security refund money to Alumni fund to become the lifetime member of SRCASW Alumni association.

Undertaking of five departments (B.Sc. Computer Science, Electronics, Instrumentation, Food Technology and Biomedical Sciences) is also enclosed.

With regards,

Deepali Bajaj

Alumni Committee - Convener



The Principal

Shaheed Rajguru College of Applied Sciences for Women

Vasundhara Enclave

Delhi 96

Sub:

Dear Madam,

This is to inform you that around 267 students of III year have given consent to transfer their security refund money to Alumni fund to become the lifetime member of SRCASW Alumni association.

Undertaking of eight departments (B.Sc. Computer Science, Electronics, Instrumentation, Food Technology, Biomedical Sciences, Physics, Chemistry, Mathematics) is also enclosed.

With regards,

Deepali Bajaj

Alumni Committee - Convener

S.o. Acurto