

### AUDITORS REPORT

#### TO THE MEMBERS OF BHARATI COLLEGE, JANAK PURI, NEW DELHI

We have to audit the attached Balance Sheet of Bharati College, University of Delhi, New Delhi as at March 31<sup>st</sup>, 2025 and also the Income and Expenditure Account and Receipts and payment Account of the said institution for the year ended on that date, annexed thereto. These financial statements are the responsibility of the Governing Body of the Institution. Our responsibility is to express an opinion on these financial statements based on our audit.

We conduct our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
2. In our opinion, proper books of account as required by law have been kept by the institution, so far as appears from our examination of such books;
3. The Balance Sheet and the Income and Expenditure account dealt with by this report are in agreement with the books of account;

In our opinion and to the best of our information and according to the explanation given to us, the said accounts subject to Notes to accounts in Schedule 1 attached to the accounts, read together with the significant accounting policies give a true and fair view in confirmative with the accounting principles generally accepted in India:

- (i) In the case of the Balance Sheet, of the state of affairs of the College as at March 31<sup>st</sup> 2025 and
- (ii) In the case of the Income and Expenditure account, of the Surplus for the year ended on that date.

Place: New Delhi  
Dated: 23 /06/2025

FOR J RISHABH & ASSOCIATES  
CHARTERED ACCOUNTANTS

  
Rishabh Jain (PROP.)

M. No. 554748

UDIN: 25554748BMOPPL7026



Address: 4855-56/24, 2nd Floor, Room No. 212, Ansari Road, Daryaganj, Delhi-110002  
(Near Sanjeevan Hospital)

Contact: +91-8447627603, 7503916269, 011-45516912

Email: jrishabhandassociates@gmail.com



# J Rishabh & Associates

Chartered Accountants

**The Principal**  
Bharati College  
University of Delhi  
C-4, Janak Puri,  
New Delhi: 110058

Madam

## **Re: Audit of accounts for the year ended March 31<sup>ST</sup> 2025**

We have examined the accounts of Bharati College for the year ended March 31<sup>ST</sup> 2025 and our observations thereon are as under: -

### **CASH AT BANK**

#### **Maintenance Grant Account**

Bank Reconciliation statement for the year ended March 31<sup>ST</sup> 2025 has been checked and accordingly balances of bank taken into books.

#### **Students Societies Account**

Bank Reconciliation statement for the year ended March 31<sup>ST</sup> 2025 has been checked and accordingly balances of bank taken into books.

### **PROVIDENT FUND**

The provident fund has been regulated in an efficient and profitable manner. During the year interest allowed to Employees at the rate of 6.85%.

### **SUNDRY CREDITORS**

It has been noticed that an amount of Rs.5,10,277-00 represents sundry creditors payable. It is recommended if creditors are standing for more than three years then it should be write off.

### **TAX DEDUCTED AT SOURCE**

It has been noticed that the tax deducted from salaries had been deposited in time.

### **GOODS AND SERVICE TAX**

It has been noticed that GST deducted from vendor had been deposited in time.



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### DEPRECIATION

It has been noticed that the College has provided the depreciation on Fixed Assets on Written Down Value Method.

### MISCELLANEOUS OBSERVATION

- (i) The College is maintaining its books of accounts using Tally 9.0 software. It is not centralised software and hence poses a difficulty regarding inadequate back up data corruption and loss of data. Hence, it is suggested that the college update its software to a more suitable one.

Yours faithfully

FOR J RISHABH & ASSOCIATES  
CHARTERED ACCOUNTANTS

*Rishabh Jain*

Rishabh Jain (PROP.)  
M. No. 554748



Place: New Delhi  
Dated: 23/06/2025

**BHARATI COLLEGE**  
**(UNIVERSITY OF DELHI)**

**Schedule 1**

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDING 31<sup>ST</sup> MARCH 2025**

1. All the income and expenses of the College are accounted for on the cash and accrual basis.
2. depreciation has been provided on the fixed assets and is valued at cost.
3. All income realized upon the Balances of Provident fund Accounts of all the subscribers as on 31<sup>st</sup> March of the previous year are divided proportionately and are credited to the account of each subscriber. As per Guideline of the University of Delhi.
4. Grants received from University Grants Commission and Directorate of Higher Education Govt. of NCT Delhi are accounted on cash basis.

**FOR AND ON BEHALF OF THE GOVERNING BODY**

*Seal*  
*For* S.O(A/CS)

*Signature*  
A.O

*Signature*  
Bursar

*Signature*  
Principal

*Signature*  
Treasurer

FOR J RISHABH & ASSOCIATES  
CHARTERED ACCOUNTANTS

*Signature*

Rishabh Jain (PROP.)  
M.No. 554748



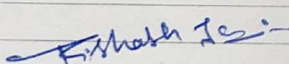
Place: New Delhi  
Dated: 23/06/2025



**Bharati College (University of Delhi)****BALANCE SHEET AS ON 31st MARCH 2025**

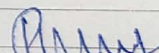
		(Amount in ₹)	
		Current Year As on 31.03.25	Previous Year As on 31.3.2024
<b>SOURCES OF FUNDS</b>	<b>Schedule</b>		
<b>UNRESTRICTED FUNDS</b>			
Capital/Corpus Fund	1	8,41,15,582.63	8,81,95,194.63
General Fund	2	12,60,71,931.62	11,02,73,007.66
Designated/Earmarked Funds	3	13,60,35,088.90	11,77,34,666.76
<b>RESTRICTED FUNDS</b>	4	-	49,173.00
<b>LOANS/BORROWINGS</b>			
Secured	5a	-	-
Un-Secured	5b	-	-
<b>CURRENT LIABILITIES AND PROVISIONS</b>	6	11,52,09,088.29	10,29,72,202.29
	<b>Total</b>	<b>46,14,31,691.44</b>	<b>41,92,24,244.34</b>
<b>APPLICATION OF FUNDS</b>			
<b>FIXED ASSETS</b>	7		
Tangible Assets		8,41,15,582.63	8,81,95,194.63
Intangible Assets		-	-
Capital Works-in-Progress		-	-
<b>INVESTMENTS</b>			
Long Term	8a	-	-
Short Term	8b	10,14,44,222.00	8,81,97,108.00
<b>CURRENT ASSETS</b>	9	26,91,01,089.81	23,04,41,293.71
<b>LOANS, ADVANCES AND DEPOSITS</b>	10	67,70,797.00	1,23,90,648.00
<b>Total</b>		<b>46,14,31,691.44</b>	<b>41,92,24,244.34</b>
<b>Notes on Accounts</b>	22		

As per our report of even date attached  
FOR J RISHABH & ASSOCIATES  
CHARTERED ACCOUNTANTS

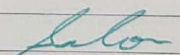
  
Rishabh Jain (PROP.)  
M.No. 554748

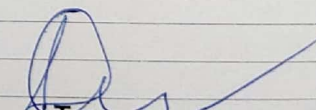


  
Section Officer(A/Cs)

  
Administrative Officer

  
Bursar

  
Principal

  
Treasurer

Place: New Delhi  
Dated: 23.06.2025



**Bharati College (University of Delhi)**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2025**

**Schedule 1: Capital/Corpus Fund**

	Current Year			Previous Year		
	Capital/Corpus Funds		Total	Capital/Corpus Funds		Total
Balance at the beginning of the year	8,81,95,194.63	-	8,81,95,194.63	9,58,88,755.63	-	9,58,88,755.63
Additions of fixed Asset during the year	68,29,316.00	-	68,29,316.00	51,30,621.00	-	51,30,621.00
Income out of Investments	-	-	-	-	-	-
Utilizations/withd. during the year	-	-	-	-	-	-
Less: W.D.V Assets disposed off during the year			-	(9,35,855.00)	-	(9,35,855.00)
Add: Excess of Income over Expenditure/(Excess of Expenditure over Income transferred from the Income & Expenditure Accounts	(1,09,08,928.00)		(1,09,08,928.00)	(1,18,88,327.00)		(1,18,88,327.00)
<b>BALANCE AT THE YEAR END</b>	<b>8,41,15,582.63</b>	<b>-</b>	<b>8,41,15,582.63</b>	<b>8,81,95,194.63</b>	<b>-</b>	<b>8,81,95,194.63</b>

FOR J RISHABH & ASSOCIATES  
CHARTERED ACCOUNTANTS

Section Officer(A/Cs)

Administrative Officer

Bursar

Rishabh Jain (PROP.)

M.No. 554748

Principal

Treasurer

Place: New Delhi

Dated: 23.06.2025





Schedule 2 : General FundPage 2 of 12

**Bharati College (University of Delhi)**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2025**

				<u>Schedule -3 : Designated/Earmarked Funds</u>			
	<u>Current Year</u>			<u>Previous Year</u>			
Opening Balance of the Funds	11,77,34,666.76			10,26,91,552.08			
Donations and Grants Received during the year	-			-			
The Income from Investments	-			-			
Funds & Other Income	12,87,81,272.79			7,38,71,152.68			
<b>Total</b>	<b>24,65,15,939.55</b>			<b>17,65,62,704.76</b>			
<u>Capital Expenditure</u>							
Fixed Assets	-			-			
Other Capital Expenditure	-			-			
<u>Revenue Expenditure</u>							
Salaries	-			-			
Rent	-			-			
Other Revenue Expenditure	11,04,80,850.65			5,88,28,038.00			
Remitted back							
<b>Total Utilization</b>	<b>11,04,80,850.65</b>			<b>5,88,28,038.00</b>			
<b>NET BALANCE AS AT THE YEAR END</b>	<b>13,60,35,088.90</b>			<b>11,77,34,666.76</b>			

FOR J RISHABH & ASSOCIATES  
 CHARTERED ACCOUNTANTS

*Seel*  
 Section Officer(A/Cs)

*Rishabh Jain*  
 Administrative Officer

*Rishabh Jain*  
 Rishabh Jain (PROP.)  
 M.No. 554748



*[Signature]*  
 Bursar

*[Signature]*  
 Principal

*[Signature]*  
 Treasurer

Place: New Delhi  
 Dated: 23.06.2025



**Bharati College (University of Delhi)**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2025**

**Schedule -4 : Restricted Funds**

	<u>Current Year</u>		<u>Previous Year</u>
<b>Opening Balance of the Funds</b>	<b>49,173.00</b>		<b>49,173.00</b>
Donations and Grants Received during	-		-
Income from Investments out of	-		-
Funds and Other Income	-		-
<b>Total</b>	<b>49,173.00</b>		<b>49,173.00</b>
<b>Capital Expenditure</b>			
Fixed Assets	-		-
Other Capital Expenditure	-		-
<b>Revenue Expenditure</b>			
Salaries	-		-
Rent	-		-
Other Revenue Expenditure	49,173.00		-
<b>Total Utilization</b>	<b>49,173.00</b>		<b>-</b>
Grant refunded to UGC /Delhi University	-		-
<b>NET BALANCE AS AT THE YEAR END</b>	<b>-</b>		<b>49,173.00</b>

FOR J RISHABH & ASSOCIATES  
 CHARTERED ACCOUNTANTS



*Seel*  
 Section Officer(A/Cs)

*[Signature]*  
 Administrative Officer

*Rishabh Jain*  
 Rishabh Jain (PROP.)  
 M.No. 554748

*[Signature]*  
 Bursar

*[Signature]*  
 Principal

*[Signature]*  
 Treasurer

Place: New Delhi  
 Dated: 23.06.2025

**Bharati College (University of Delhi)**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2025**

**Schedule 5a : Secured Loans and Borrowings**

	<u>Current Year</u>		<u>Previous Year</u>
<b>Central and State Governments</b>	-		-
Central Government	-		-
State Government	-		-
<b>Financial Institutions</b>	-		-
Term Loans	-		-
Interest accrued and due			
<b>Banks</b>	-		-
Term Loans	-		-
Interest accrued and due			
<b>Other Institutions and Agencies</b>	-		-
Other Institutions and Agencies	-		-
Debentures and Bonds	-		-
Others			
<b>Other Loans</b>	-		
Term Loans			
Interest accrued and due	-		-
<b>NET BALANCE AS AT THE YEAR END</b>	<b>Nil</b>		<b>Nil</b>

FOR J RISHABH & ASSOCIATES  
 CHARTERED ACCOUNTANTS

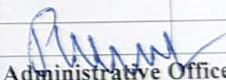
  
 Rishabh Jain (PROP.)  
 M.No. 554748




  
 Section Officer(A/Cs)

  
 Bursar

  
 Principal

  
 Administrative Officer

  
 Treasurer

Place: New Delhi  
 Dated: 23.06.2025



**Bharati College (University of Delhi)**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2025**

**Schedule 6 : Current Liabilities and Provisions**

	<u>Current Year</u>	<u>Previous Year</u>
Deposits from staff and students	-	-
Sundry Creditors	5,10,277.00	4,90,588.00
Scholarship	51,505.00	1,24,220.00
DU Teachers Welfare Fund	-	-
Statutory Liabilities (N.P.S)	8,22,850.00	43,80,310.00
Statutory Liabilities (GPF)	10,80,47,538.29	10,04,14,757.29
Unspent Balances of Sponsored Seminars	-	-
Unutilized Government Grants/Fund	(64,67,703.00)	(68,14,906.00)
<b>Other Current Liabilities</b>		
Payables	1,22,44,621.00	43,77,233.00
Provisions		
<b>NET BALANCE AS AT THE YEAR END</b>	<b>11,52,09,088.29</b>	<b>10,29,72,202.29</b>

FOR J RISHABH & ASSOCIATES  
 CHARTERED ACCOUNTANTS



Rishabh Jain (PROP.)  
 M.No. 554748

*See*  
 Section Officer(A/Cs)

*Rishabh Jain*  
 Administrative Officer

*[Signature]*  
 Bursar

*[Signature]*  
 Principal

*[Signature]*  
 Treasurer

Place: New Delhi  
 Dated: 23.06.2025

**Bharati College (University of Delhi)**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2025**

Schedule 8a: Investments - Long Term

	<u>Current Year</u>		<u>Previous Year</u>
Investments in Govt. Securities	-		-
Investments in Shares	-		-
Investments in Debentures and Bonds			
Investments in Subsidiaries and Joint Ventures			
Investments in other approved securities			
Investments in Term Deposits			
Investments - Short Term			
<b>Total</b>	<b>Nil</b>		<b>Nil</b>

**FOR J RISHABH & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

*Seeth*  
 Section Officer(A/Cs)

*Rishabh Jain*  
 Administrative Officer

*Rishabh Jain*  
 Rishabh Jain (PROP.)  
 M.No. 554748



*[Signature]*  
 Bursar

*[Signature]*  
 Principal

*[Signature]*  
 Treasurer

Place: New Delhi  
 Dated: 23.06.2025



**Bharati College (University of Delhi)**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2025**

Schedule 8b : Investments - Short Term

	<u>Current Year</u>		<u>Previous Year</u>
Investments in Govt. Securities	-		-
Investments in Shares	-		-
Investments in Debentures and Bonds	-		-
Investments in Subsidiaries and Joint Ventures	-		-
Investments in Term Deposits (NPS)	-		-
Investments in Term Deposits (GPF)	10,14,44,222.00		8,81,97,108.00
Investments - Short Term			
<b>Total</b>	<b>10,14,44,222.00</b>		<b>8,81,97,108.00</b>

FOR J RISHABH & ASSOCIATES  
 CHARTERED ACCOUNTANTS

Rishabh Jain (PROP.)  
 M.No. 554748

Place: New Delhi  
 Dated: 23.06.2025



*Seel*  
 Section Officer(A/Cs)

*W*  
 Bursar

*Pr*  
 Administrative Officer

*S*  
 Principal

*De*  
 Treasurer

**Bharati College (University of Delhi)**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2025**

	<u>Current Year</u>			<u>Schedule 9 - Current Assets (Bank Balances)</u>		
				<u>Previous Year</u>		
Cash balances in hand (including cheques/drafts and imprest)						
Imprest						
Cheques and Drafts						
Franking Machine						
Postage Advances						
<b>Total</b>	-			-		
<b>Bank Balances</b>						
Deposit Accounts (including Margin Money) with non Sch. Bank	-			-		
Deposit Accounts (including Margin Money) with SC Bank	17,91,75,869.00			14,93,65,869.00		
<b>Total:</b>	<b>17,91,75,869.00</b>			<b>14,93,65,869.00</b>		
<b>Saving Bank (Punjab National Bank)</b>	-			-		
Maintenance Grant Account	8,51,26,515.54			7,22,54,810.58		
Students Society Account	39,73,329.98			44,39,953.84		
NPS Account	8,22,850.00			43,80,310.00		
Provident Fund (GPF A/c)	2,525.29			350.29		
<b>Total</b>	<b>8,99,25,220.81</b>			<b>8,10,75,424.71</b>		
<b>Total - (A)</b>	<b>26,91,01,089.81</b>			<b>23,04,41,293.71</b>		

FOR J RISHABH & ASSOCIATES  
 CHARTERED ACCOUNTANTS

Rishabh Jain (PROP.)  
 M.No. 554748

Place: New Delhi  
 Dated: 23.06.2025



*See*  
 Section Officer(A/Cs)

*W*  
 Bursar

*Pr*  
 Administrative Officer

*Sh*  
 Principal

*Pr*  
 Treasurer



# **Bharati College (University of Delhi)**

## **SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2025**

### **Schedule 10 - Loans, Advances and Deposits**

	<u>Current Year</u>	<u>Previous Year</u>
<b>Advances to Emp. (Non Interest Bearing)</b>		
Advance - Salary	-	-
Advance - Festival	-	-
Advance - LTC/HTC	9,168.00	-
Advance - Medical	-	-
Advance - Seminar	-	-
Advance - Other personal	-	-
<b>Long Term Advances to employees (Interest bearing)</b>		
Vehicle Loan	-	-
Home Loan	-	-
Computers	-	-
<b>Advances and other amounts recoverable in cash or in kind</b>		
On Capital Account	1,59,238.00	1,59,238.00
Suppliers	-	-
Staff	-	-
Others	-	-
<b>Prepaid expenses</b>		
Insurance(LIC)	-	-
Others	-	-
<b>Deposits</b>		
Telephone connections	-	-
Lease rent	-	1,600.00
Electricity and water connections	1,600.00	-
AICTE/MCI	-	-
<b>Income Accrued</b>		
Income accrued - earmarked funds	-	-
Income accrued - other investments	-	-
Income accrued - earmarked funds	-	-
Income accrued - others (GPF)	66,00,791.00	1,22,17,299.00
<b>Other receivables</b>		
Debit Balances in sponsored projects	-	-
Debit Balances in Fellowships and scholarship	-	-
<b>Total Carried forward</b>	<b>67,70,797.00</b>	<b>1,23,78,137.00</b>



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**Schedule 10 - Loans, Advances and Deposits**

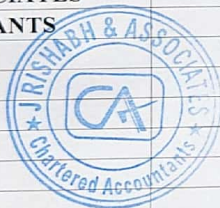
Total brought forward	67,70,797.00			1,23,78,137.00
Maint Grants recoverable	-			12,509.00
Other receivables				2.00
Claims receivables	-			
Claims receivables	-			-
<b>Total</b>	<b>67,70,797.00</b>			<b>1,23,90,648.00</b>

FOR J RISHABH & ASSOCIATES  
CHARTERED ACCOUNTANTS

*Seen*  
Section Officer(A/Cs)

*Seen*  
Administrative Officer

*Rishabh Jain*  
Rishabh Jain (PROP.)  
M.No. 554748



*Seen*  
Bursar

*Seen*  
Principal

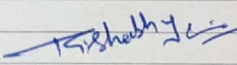
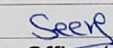
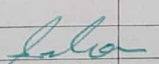
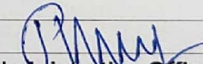

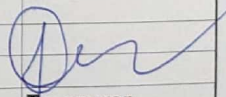
*Seen*  
Treasurer

Place: New Delhi  
Dated: 23.06.2025



# Bharati College (University of Delhi)

C-4, Janak Puri, New Delhi 110 058

					Annexure 1- Grants and Donations		
					Irrevocable Grants and Subsidies Received		
Current Year (2024-2025)							
Central Government Grants/Subsidies	Opening Balance	Receipt during year	Capital Exp	Revenue Exp	Total Utilised	Remitted Back	Closing Balance as on 31.3.2025
Opening Balance							
Research Project(Sonia Kaushik)	1,11,984.00	-	-	1,11,984.00	1,11,984.00	-	-
Research Project( Mala Rani)	-	7,61,000.00	99,787.00	3,05,023.00	4,04,810.00	-	3,56,190.00
Auditorium/Building Fund	(41,84,082.00)	49,173.00	-	-	-	-	(41,34,909.00)
Hostel Fund	(16,87,138.00)	-	-	-	-	-	(16,87,138.00)
Grant for Unnat Bharati Abhiyan	50,000.00	-	-	35,040.00	35,040.00	-	14,960.00
Seminar /Workshop	(85,064.00)	2,95,500.00	-	2,06,636.00	2,06,636.00	-	3,800.00
<b>Total-A</b>	<b>(57,94,300.00)</b>	<b>11,05,673.00</b>	<b>99,787.00</b>	<b>6,58,683.00</b>	<b>7,58,470.00</b>	<b>-</b>	<b>(54,47,097.00)</b>
Delhi University							
DU - OBC Rec Grant (Repair & Renovation)	(10,20,606.00)				-		(10,20,606.00)
Du - UDF	-				-		-
<b>Total -B</b>	<b>(10,20,606.00)</b>				<b>-</b>	<b>-</b>	<b>(10,20,606.00)</b>
<b>State Government</b>							
Grant for Auditorium	-	-			-	-	-
Grant for Construction of Hostel	-				-	-	-
	-				-	-	-
Grant for Sports promotion facility	-	-			-		-
<b>Total-C</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total (A+B+C)</b>	<b>(68,14,906.00)</b>	<b>11,05,673.00</b>	<b>99,787.00</b>	<b>6,58,683.00</b>	<b>7,58,470.00</b>	<b>-</b>	<b>(64,67,703.00)</b>
<div style="display: flex; justify-content: space-between; align-items: flex-end; padding-top: 20px;"> <div style="width: 30%;"> <p>FOR J RISHABH &amp; ASSOCIATES CHARTERED ACCOUNTANTS</p> <p> Rishabh Jain (PROP.) M.No. 554748</p> <p>Place: New Delhi Dated: 23.06.2025</p> </div> <div style="width: 30%; text-align: center;"> <p> Section Officer(A/Cs)</p> <p> Principal</p> </div> <div style="width: 30%; text-align: center;"> <p> Administrative Officer</p> </div> <div style="width: 10%; text-align: center;"> <p> Bursar</p> <p> Treasurer</p> </div> </div>							



**BHARATI COLLEGE**  
(UNIVERSITY OF DELHI)

**ANNEXURE OF STUDENTS SOCIETY AS ON 31ST MARCH 2025 (Schedule-3 of Balance Sheet)**

S.No.	Particulars	Opening Balance As on 1.4.2024	Received During the year	Paid During the year	Closing Balance As on 31.03.2025
1	Alumni Association	15,97,166.00	4,92,500.00	-	20,89,666.00
2	Building Maintenance Fund	1,14,94,470.00	18,00,360.00	16,80,000.00	1,16,14,830.00
3	College Development Fund	73,20,202.00	30,11,919.00	64,10,123.00	39,21,998.00
4	College Student Welfare Fund	10,94,344.00	7,30,09,710.30	72,72,006.00	6,68,32,048.30
5	Computer Lab Fund	(29,443.00)	2,30,400.00	26,900.00	1,74,057.00
6	Departmental Welfare Fund	31,77,163.00	3,59,000.00	35,36,163.00	-
7	Economically Weaker Section Fund (DU)	3,38,700.00	3,93,750.00	3,01,550.00	4,30,900.00
8	Games & Sports Fund	1,85,88,600.42	17,90,665.00	12,17,282.00	1,91,61,983.42
9	HDFE Fund	3,06,939.00	46,200.00	7,200.00	3,45,939.00
10	ID Card & IT Service Charges	26,32,356.00	9,89,085.00	-	36,21,441.00
11	Infrastructure Development Fund	18,18,481.69	96,90,211.00	1,55,000.00	1,13,53,692.69
12	Maint. Computer Lab Fee	2,28,69,250.00	17,91,880.00	2,46,61,130.00	-
13	Medical Fund	65,29,179.33	5,38,500.00	67,51,405.33	3,16,274.00
14	Music Fund	4,33,183.00	90,200.00	21,550.00	5,01,833.00
15	OMSP Fund	80,884.00	21,900.00	300.00	1,02,484.00
16	Online Admission Fees	2,03,793.38	2,31,89,966.49	2,31,97,900.02	1,95,859.85
17	Placement Officer Fees	68,01,079.00	3,59,000.00	71,60,079.00	-
18	Prevention against Sexual Harassment	3,26,551.00	89,750.00	4,16,301.00	-
19	Psychology Lab Fund	12,58,105.00	2,66,600.00	1,500.00	15,23,205.00
20	Student Security Fund	31,22,199.00	10,06,000.00	9,38,000.00	31,90,199.00
21	Social Function & Cultural Fee	1,84,34,783.30	18,14,250.00	2,02,49,033.30	-
22	Student Aid Fund	36,84,198.06	8,33,050.00	1,16,853.00	44,00,395.06
23	Student Union Fund	15,50,640.00	11,09,008.00	12,32,745.00	14,26,903.00
24	University Athletic Association	43,250.00	88,300.00	1,31,550.00	-
25	University Cultural Council	4,310.00	8,830.00	13,140.00	-
26	University Development Fund	14,37,875.00	23,64,400.00	20,10,200.00	17,92,075.00
27	University Enrolment Fee	2,67,600.00	1,200.00	2,68,800.00	-
28	University Examination Fund	12,74,096.58	3,36,023.00	4,120.00	16,05,999.58
29	University Facilities & Service Charges	4,87,500.00	24,61,750.00	20,10,250.00	9,39,000.00
30	University Library Development Fund	3,000.00	2,200.00	2,600.00	2,600.00
31	University Library Security Fund	11,000.00	-	-	11,000.00
32	University Student Welfare Fund	3,42,000.00	4,92,535.00	4,03,041.00	4,31,494.00
33	Vanijya Samiti (Commerce)	1,84,997.00	93,300.00	2,78,297.00	-
34	W.U.S.	46,214.00	8,830.00	5,832.00	49,212.00
	<b>TOTAL</b>	<b>11,77,34,666.76</b>	<b>12,87,81,272.79</b>	<b>11,04,80,850.65</b>	<b>13,60,35,088.90</b>

**FOR AND ON BEHALF OF THE GOVERNING BODY**

*Seef*  
S.O. A/c's

*Pranay*  
A.O.

*[Signature]*  
BURSAR

*[Signature]*  
PRINCIPAL

*[Signature]*  
TREASURER

As per our report of even date attached  
FOR J RISHABH & ASSOCIATES  
CHARTERED ACCOUNTANTS

*[Signature]*  
Rishabh Jain (PROP.)  
M.No. 554748



Place: New Delhi  
Dated: 23.06.2025



**Annexure of Schedule : 6 Current Libilties (2024-2025)**



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**Bharati College (University of Delhi)**  
Schedules forming Part of Balance Sheet As at 31.3.2025

**SCHEDULE : 7**

**FIXED ASSETS**

DESCRIPTION	Rate of Dep.	GROSS BLOCK				DEPRECIATION		NET BLOCK	
		Opening Balance beginning of the year	Additions during the year	Deductions/ Sale during the year	Cost/ valuation at the year end	Depreciation Related to Prior period	Depreciation for the year	Total up to the year	W.D.V as at 31.3.2025
I Land:									
a) Freehold		-	-	-	-	-	-	-	-
b) Leasehold		1,20,000.00	-	-	1,20,000.00	-	-	-	1,20,000.00
II Buildings:									
a) On Freehold land		-	-	-	-	-	-	-	-
b) On Leasehold land	10%	7,61,62,280.37	-	-	7,61,62,280.37	-	76,16,228.00	76,16,228.00	6,85,46,052.37
c) Ownership Flats/ Premises		-	-	-	-	-	-	-	-
d) Superstructures on land not belonging to educational institutions		-	-	-	-	-	-	-	-
III Plants, Machinery & Equipment	15%	8,78,239.72	-	-	8,78,239.72	-	1,31,736.00	1,31,736.00	7,46,503.72
IV Vehicle	15%	-	-	-	-	-	-	-	-
V Furniture & Fixtures	10%	43,97,108.77	51,78,198.00	-	95,75,306.77	-	9,57,531.00	9,57,531.00	86,17,775.77
VI Office Equipment	15%	24,49,139.67	10,96,965.00	-	35,46,104.67	-	5,31,916.00	5,31,916.00	30,14,188.67
VII Computer/ Peripherals	40%	24,24,662.22	99,787.00	-	25,24,449.22	-	10,09,780.00	10,09,780.00	15,14,669.22
VIII Electric Installations	15%	9,02,059.36	-	-	9,02,059.36	-	1,35,309.00	1,35,309.00	7,66,750.36
IX Library Books	40%	8,61,704.52	4,54,366.00	-	13,16,070.52	-	5,26,428.00	5,26,428.00	7,89,642.52
X Tube wells & Water Supply		-	-	-	-	-	-	-	-
XI Other Fixed assets		-	-	-	-	-	-	-	-
<b>TOTAL (A)</b>		<b>8,81,95,194.63</b>	<b>68,29,316.00</b>	-	<b>9,50,24,510.63</b>	-	<b>1,09,08,928.00</b>	<b>1,09,08,928.00</b>	<b>8,41,15,582.63</b>
Intangible Asset		-	-	-	-	-	-	-	-
Software		-	-	-	-	-	-	-	-
XII Capital work -in -progress		-	-	-	-	-	-	-	-
<b>TRANSFER TO ASSETS</b>		-	-	-	-	-	-	-	-
<b>B NET WORK-IN -PROGRESS</b>		-	-	-	-	-	-	-	-
<b>TOTAL (A+B)</b>		<b>8,81,95,194.63</b>	<b>68,29,316.00</b>	-	<b>9,50,24,510.63</b>	-	<b>1,09,08,928.00</b>	<b>1,09,08,928.00</b>	<b>8,41,15,582.63</b>

As per our report of even date attached  
FOR J RISHABH & ASSOCIATES  
CHARTERED ACCOUNTANTS

Rishabh Jain (PROP.)  
M.No. 554748



Place: New Delhi  
Dated: 23.06.2025

Section Officer(A/Cs)

Administrative Officer

Bursar

Principal

Treasurer/Chairman



# Bharati College (University of Delhi)

## Income and Expenditure Account for the year ended 31st March 2025

Particular	SCHEDULE	CURRENT YEAR AS ON 31.03.2025					PREVIOUS YEAR AS ON 31.03.2024
		UNRESTRICTED FUNDS			RESTRICTED FUNDS	TOTAL	
		CORPUS/ CAPITAL FUNDS	DESIGNATED FUNDS	GENERAL FUNDS			
(A) Income							
(i) Academic Receipts	11	-	12,87,81,272.79	61,07,609.96	-	13,48,88,882.75	8,45,09,513.68
(ii) Grants and Subsidies	12	-	-	45,01,00,000.00	-	45,01,00,000.00	44,66,49,312.00
(iii) Income from Investments	13	-	-	-	-	-	
(iv) Other Income	14	-	-	71,60,101.00	-	71,60,101.00	4,69,18,526.00
	Total (A)	-	12,87,81,272.79	46,33,67,710.96	-	59,21,48,983.75	57,80,77,351.68
(B) Expenditure			-				
(i) Staff Payments and Benefits	15	-	-	43,31,37,236	-	43,31,37,236.00	47,74,43,745.00
(ii) Academic Expenses	16	-	11,04,80,850.65	1,40,000.00	-	11,06,20,850.65	5,92,25,971.00
(iii) Administrative & General Expenses	17	-	-	1,37,61,264.00	-	1,37,61,264.00	1,32,00,787.94
(iv) Transportation Expenses	18	-	-	5,29,697.00	-	5,29,697.00	44,444.00
(v) Repair and Maintenance	19	-	-	-	-	-	23,069.00
(vi) Finance Cost	20	-	-	590.00	-	590.00	1,180.92
(vii) Other Expenses	21	1,09,08,928.00	-	-	-	1,09,08,928.00	1,18,88,327.00
	Total(B)	1,09,08,928.00	11,04,80,850.65	44,75,68,787.00	-	56,89,58,565.65	56,18,27,524.86
Excess/Deficit of Income over Expenditure -		(1,09,08,928.00)	1,83,00,422.14	1,57,98,923.96	-	2,31,90,418.10	1,62,49,826.82
Transferred to/from respective Funds							
Notes on Accounts	22			-			

FOR J RISHABH & ASSOCIATES  
CHARTERED ACCOUNTANTS

Rishabh Jain (PROP.)  
M.No. 554748



Place: New Delhi  
Dated: 23.06.2025

Section Officer(A/Cs)

Administrative Officer

Bursar

Principal

Treasurer



**Bharati College (University of Delhi)**  
**Schedules Forming Part of Income & Expenditure for the Year Ended 31st March 2025**

**Schedule-11 Academic Receipt**

Academic	Current Year					Previous Year
	General Funds	Corpus Funds	Designated Funds	Restricted Fund	Total	
			-			
Admission Fees	8,830.00				8,830.00	278.00
College Facilities and Service Charges	41,47,441.00				41,47,441.00	74,25,139.00
Garden Fees	2,69,250.00				2,69,250.00	6,39,075.00
House Examination Fees	1,25,650.00				1,25,650.00	2,98,235.00
Library Development Fees	3,59,000.00				3,59,000.00	8,52,100.00
Library & Reading Room Fee	4,51,270.00				4,51,270.00	10,66,625.00
Magazine Fee	1,79,500.00				1,79,500.00	4,26,025.00
Tuition Fee	5,09,630.00				5,09,630.00	7,67,506.00
Fine/Miscellaneous Fees	42,287.00		-		42,287.00	54,686.00
Library Fine (Late return of Books)	14,751.96				14,751.96	27,654.00
Students security			10,06,000.00		10,06,000.00	19,61,000.00
Games & Sports Fund			17,90,665.00		17,90,665.00	42,85,560.00
Social Function & Cul Activity			18,14,250.00		18,14,250.00	40,46,310.00
Student Union Fund			11,09,008.00		11,09,008.00	18,04,661.00
Student Aid Fund			8,33,050.00		8,33,050.00	6,06,223.00
University Enrolment Fees			1,200.00		1,200.00	1,000.00
University Athletic Association			88,300.00		88,300.00	2,900.00
University Culture Council			8,830.00		8,830.00	290.00
Computer Lab Fees			2,30,400.00		2,30,400.00	3,55,200.00
Maint. of Computer Lab fees			17,91,880.00		17,91,880.00	42,77,000.00
Building Maintenance A/c			18,00,360.00		18,00,360.00	42,87,840.00
HDFE/Music/OMSP Fund			1,58,300.00		1,58,300.00	2,12,100.00
Medical Fund			5,38,500.00		5,38,500.00	12,83,100.00
University Development Fund			23,64,400.00		23,64,400.00	31,59,700.00
College Development Fund			30,11,919.00		30,11,919.00	50,67,500.00
<b>Examinations</b>					-	-
University Examination			3,36,023.00		3,36,023.00	52,627.00
<b>Other Fees</b>					-	-
Psychology Lab Fees			2,66,600.00		2,66,600.00	5,17,900.00
College Student Welfare Fund			7,30,09,710.30		7,30,09,710.30	22,34,379.00





Economically Weaker Section (DU)			3,93,750.00		3,93,750.00	4,41,850.00
University Facilities & Severcie Charges			24,61,750.00		24,61,750.00	27,60,500.00
Other Fees(Online Admission Fees)			2,31,89,966.49		2,31,89,966.49	1,79,41,208.00
WUS			8,830.00		8,830.00	290.00
University Student Welfare Fund			4,92,535.00		4,92,535.00	5,58,800.00
Prevention Against Sexual Harrassment			89,750.00		89,750.00	2,13,820.00
Departmental Welfare Fund			3,59,000.00		3,59,000.00	8,55,400.00
Placement Fees			3,59,000.00		3,59,000.00	8,55,400.00
University Library Devlopment fees			2,200.00		2,200.00	2,200.00
University Library Security Fees			-		-	11,000.00
ID Card & I.T Service Charges			9,89,085.00		9,89,085.00	29,83,970.00
Infrastructure Devlopment Fund			96,90,211.00		96,90,211.00	1,13,76,762.68
Alumni Association			4,92,500.00		4,92,500.00	6,57,800.00
Vanijya Samiti(commerce)			93,300.00		93,300.00	1,27,300.00
<b>Sale of Publications</b>					-	-
Sale of Syllabus and Question Papers					-	-
Sale of Prospectus					-	10,600.00
					-	-
<b>Total</b>	<b>61,07,609.96</b>	<b>-</b>	<b>12,87,81,272.79</b>	<b>-</b>	<b>13,48,88,882.75</b>	<b>8,45,09,513.68</b>

FOR J RISHABH & ASSOCIATES  
CHARTERED ACCOUNTANTS

Rishabh Jain (PROP.)  
M.No. 554748



*Seema*  
Section Officer(A/Cs)

*[Signature]*  
Bursar

*[Signature]*  
Principal

*[Signature]*  
Administrative Officer

*[Signature]*  
Treasurer

Place: New Delhi  
Dated: 23.06.2025

**Bharati College (University of Delhi)**  
Schedules Forming Part of Income & Expenditure for the Year Ended 31st March 2025

Schedule 12- Grants and Donations

Grants	Current Year				Total	Previous year
	General Funds	Corpus Funds	Designated Funds	Restricted Fund		
Central Government	44,57,00,000				44,57,00,000.00	37,52,11,123.00
State Government (s)	44,00,000.00			-	44,00,000.00	47,20,000.00
Delhi University	-			-	-	6,67,18,189.00
<b>Total</b>	<b>45,01,00,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,01,00,000.00</b>	<b>44,66,49,312.00</b>

FOR J RISHABH & ASSOCIATES  
CHARTERED ACCOUNTANTS

*Rishabh Jain*  
Rishabh Jain (PROP.)  
M.No. 554748



Place: New Delhi  
Dated: 23.06.2025

*Seer*  
Section Officer(A/Cs)

*[Signature]*  
Bursar

*[Signature]*  
Principal

*[Signature]*  
Administrative Officer

*[Signature]*  
Treasurer



**Bharati College (University of Delhi)**  
Schedules Forming Part of Income & Expenditure for the Year Ended 31st March 2025

**Schedule 13 - Income from Investments**

	Current Year					Previous Year
	General Funds	Corpus Funds	Designated Funds	Restricted Fund	Total	
Central Govt. Securities	-	-	-	-	-	-
Shares	-	-	-	-	-	-
Debentures and Bonds	-	-	-	-	-	-
State Government Securities	-	-	-	-	-	-
Other approved securities	-	-	-	-	-	-
Fixed Deposits	-	-	-	-	-	-
Short Term Deposits	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

FOR J RISHABH & ASSOCIATES  
CHARTERED ACCOUNTANTS

*Rishabh Jain*  
Rishabh Jain (PROP.)  
M.No. 554748



*Seel*  
Section Officer(A/Cs)

*[Signature]*  
Bursar

*[Signature]*  
Administrative Officer

*[Signature]*  
Principal

Place: New Delhi  
Dated: 23.06.2025

**Bharati College (University of Delhi)**  
**Schedules Forming Part of Income & Expenditure for the Year Ended 31st March 2025**

**Schedule 14- Other Income**

	Current Year					Previous Year
	General Funds	Corpus Funds	Designated Funds	Restricted Fund	Total	
<b><u>Hostel</u></b>						
Pantry Charges	65,000.00	-	-	-	65,000.00	-
Guest House charges	-	-	-	-	-	-
<b><u>Licence Fee</u></b>						
Licence Fees(canteen )	39,000.00	-	-	-	39,000.00	1,12,500.00
<b><u>Hire Charges</u></b>						
Auditorium		-	-	-	-	-
Play Ground		-	-	-	-	-
Convention Centre		-	-	-	-	-
Laboratories		-	-	-	-	-
Class rooms		-	-	-	-	-
Hire Charges - Others		-	-	-	-	-
<b><u>Electricity and Water Charges</u></b>						
Elect. & Water Charges (Bank/Canteen/Hostel etc)	14,56,142.00	-	-	-	14,56,142.00	3,81,096.00
Water & Elect Fees	17,95,000.00	-	-	-	17,95,000.00	45,53,900.00
<b><u>Receipts frm annual function</u></b>						
Annual Function		-	-	-	-	-
Sports Carnival		-	-	-	-	-
Fetes		-	-	-	-	-
Educational Tours		-	-	-	-	-
Other Events		-	-	-	-	-
<b><u>Interest Earned</u></b>						
Term Deposits		-	-	-	-	-
Savings Bank Accounts	28,13,020.00	-	-	-	28,13,020.00	14,92,826.00
Employees and staff		-	-	-	-	-
Debtors		-	-	-	-	-
Other receivables		-	-	-	-	-





<b>Other income</b>					-	Schedule 14- Other Income
Recovery of Salary	4,15,671.00				4,15,671.00	1,92,707.00
Recovery of Pension					-	1,31,230.00
Recovery of Management Share(CPF)	76,426.00				76,426.00	3,89,67,126.00
Recovery of EPF		-	-	-	-	1,01,395.00
Recovery of Legal Exp		-	-	-	-	-
Medical Contribution	4,73,600.00	-	-	-	4,73,600.00	-
Advertisement & Pubilicity		-	-	-	-	-
Tender Fees	17,000.00	-	-	-	17,000.00	46,000.00
Waster Paper (Sale of Raddi)	8,740.00	-	-	-	8,740.00	22,260.00
Photocopying Charges		-	-	-	-	-
Transport Charges		-	-	-	-	-
Donations and Grants		-	-	-	-	-
Misc. Receipts	502.00	-	-	-	502.00	-
<b>Profit on sale/Disposal of assets</b>					-	-
Misc Recpt (Assets acquired otherwise)		-	-	-	-	9,17,486.00
<b>Total</b>	<b>71,60,101.00</b>		-	-	<b>71,60,101.00</b>	<b>4,69,18,526.00</b>

FOR J RISHABH & ASSOCIATES  
CHARTERED ACCOUNTANTS

Rishabh Jain (PROP.)  
M.No. 554748



Section Officer(A/Cs)  
Bursar

Principal

Administrative Officer  
Treasurer

Place: New Delhi  
Dated: 23.06.2025

**Bharati College (University of Delhi)**  
Schedules Forming Part of Income & Expenditure for the Year Ended 31st March 2025

**Schedule 15 - Staff Payments and Benefits**

	Current Year					Previous Year
	General Funds	Corpus Funds	Designated Funds	Restricted Fund	Total	
Salaries and Wages	22,05,47,806.00	-	-		22,05,47,806.00	20,09,43,948.00
Allowances	10,45,26,357.00	-	-	-	10,45,26,357.00	8,17,37,493.00
Reader Allowances	36,600.00	-	-	-	36,600.00	36,000.00
Contribution to NPS	2,47,61,984.00	-	-	-	2,47,61,984.00	1,75,69,375.00
T.A/ D.A for attending Selection Comm	-	-	-		-	-
Retirement and Terminal Benefits	24,33,443.00	-	-		24,33,443.00	19,35,731.00
LTC facility	22,75,966.00	-	-		22,75,966.00	9,35,175.00
Medical Facility	1,23,00,150.00	-	-		1,23,00,150.00	87,25,917.00
Children Education Allowance	29,27,718.00	-	-		29,27,718.00	15,21,000.00
Honorarium	28,000.00	-	-	-	28,000.00	15,61,875.00
Others Expenditure		-	-		-	-
Leave Encashment LTC	3,45,192.00				3,45,192.00	4,81,451.00
T.A/ D.A for attending Conference	7,500.00				7,500.00	7,500.00
Pension & Pensionary Benefit	6,29,46,520.00				6,29,46,520.00	16,19,88,280.00
<b>Total</b>	<b>43,31,37,236.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,31,37,236.00</b>	<b>47,74,43,745.00</b>

FOR J RISHABH & ASSOCIATES  
CHARTERED ACCOUNTANTS

Rishabh Jain (PROP.)  
M.No. 554748



Section Officer(A/Cs)

Bursar

Principal

Administrative Officer

Treasurer

Place: New Delhi

Dated: 23.06.2025



**Bharati College (University of Delhi)**  
**Schedules Forming Part of Income & Expenditure for the Year Ended 31st March 2025**

**Schedule 16 - Academic Expenses**

	Current Year					Previous Year
	General Funds	Corpus Funds	Designated Funds	Restricted Fund	Total	
House Examination	-		-		-	-
Prospectus Expenses			-		-	-
G-20 Event			-		-	2,02,475.00
Library and Publications			-		-	-
Stipend and Scholarships			-		-	-
Magazine Expenses	1,40,000.00		-		1,40,000.00	1,95,458.00
Students security			9,38,000.00		9,38,000.00	11,66,000.00
Games & Sports A/c			12,17,282.00		12,17,282.00	15,63,115.00
Social Function & Culture Activities			2,02,49,033.30		2,02,49,033.30	7,78,680.00
Student Union			12,32,745.00		12,32,745.00	30,04,181.00
Student Aid Fund			1,16,853.00		1,16,853.00	3,09,191.00
University Enrolment Fees			2,68,800.00		2,68,800.00	200.00
University Examination			4,120.00		4,120.00	4,980.00
University Athletic Association			1,31,550.00		1,31,550.00	75.00
University Culture Council			13,140.00		13,140.00	7.50
Computer Lab Exp			26,900.00		26,900.00	18,07,480.00
Maint. of Computer Lab fees			2,46,61,130.00		2,46,61,130.00	8,30,133.00
Building Maint A/c			16,80,000.00		16,80,000.00	25,76,235.00
HDFE/Music/OMSP Fund			29,050.00		29,050.00	90,404.00
Medical Expenditure			67,51,405.33		67,51,405.33	6,52,726.00
University Development			20,10,200.00		20,10,200.00	29,29,175.00
College Development			64,10,123.00		64,10,123.00	20,46,037.00
WUS			5,832.00		5,832.00	7.50
Online Admission Fees			2,31,97,900.02		2,31,97,900.02	2,71,38,667.00
Prevention Against Sexual Harrassment			4,16,301.00		4,16,301.00	12,643.00
Departmental Welfare Fund			35,36,163.00		35,36,163.00	4,15,614.00
Placement Expenditure			71,60,079.00		71,60,079.00	3,000.00
University Library Developemnt Fees			2,600.00		2,600.00	-
University Economic Weker Section			3,01,550.00		3,01,550.00	3,41,000.00
Universsity Facilities & Service Charges			20,10,250.00		20,10,250.00	22,73,000.00



						Schedule 16 - Academic Expenses
University Student Welfare Fund			4,03,041.00		4,03,041.00	4,54,650.00
College Facilities & Service Charges			-		-	33,09,062.00
Psychology Lab exp			1,500.00		1,500.00	-
I.D Card & I.T Service Charges			-		-	8,525.00
Infrastructure Development			1,55,000.00		1,55,000.00	46,98,691.00
Alumni Association			-		-	83,471.00
College Student Welfare Fund			72,72,006.00		72,72,006.00	23,30,285.00
Vanijya Samiti (Commerce)			2,78,297.00		2,78,297.00	803.00
					-	-
Total	1,40,000.00	-	11,04,80,850.65	-	11,06,20,850.65	5,92,25,971.00

FOR J RISHABH & ASSOCIATES  
CHARTERED ACCOUNTANTS

Rishabh Jain (PROP.)  
M.No. 554748



Place: New Delhi  
Dated: 23.06.2025

Section Officer(A/Cs)

Bursar

Principal

Administrative Officer

Treasurer




**Bharati College (University of Delhi)**  
Schedules Forming Part of Income & Expenditure for the Year Ended 31st March 2025

**Schedule 17- Administrative and General Expenses**

	Current Year					Previous Year
	General Funds	Corpus Funds	Designated Funds	Restricted Fund	Total	
Electricity and Power	52,56,954.00				52,56,954.00	54,28,479.00
Water Charges	32,78,014.00				32,78,014.00	30,73,824.00
Insurance	61,794.00				61,794.00	20,564.00
Property Tax	24,44,568.00				24,44,568.00	24,44,568.00
Postage and Telegram	5,824.00				5,824.00	7,977.00
Telephone and Website Charges	2,34,026.00				2,34,026.00	2,95,517.94
Printing and Stationery	3,81,310.00				3,81,310.00	5,17,652.00
Travelling and Conveyance	61,305.00				61,305.00	72,888.00
Garden Expenses	1,14,271.00				1,14,271.00	90,133.00
Eco-Club Expenditure	25,199.00				25,199.00	24,165.00
Auditors Remuneration	3,000.00				3,000.00	3,000.00
General Contingency	5,06,130.00				5,06,130.00	1,68,209.00
Misc. Exp	1,900.00				1,900.00	-
Legal & Professional Charges	1,02,088.00				1,02,088.00	1,20,588.00
Advertising and Publicity					-	-
Library Development Exp	1,33,268.00				1,33,268.00	2,05,681.00
Library Reading Room	6,02,429.00				6,02,429.00	4,52,032.00
Library Stationary & Contingency					-	-
Photocopy Charges					-	33,216.00
A.M.C of Water Cooler /Aquaguard/Air condition/Gen Set	5,49,184.00				5,49,184.00	2,42,294.00
<b>Total</b>	<b>1,37,61,264.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,37,61,264.00</b>	<b>1,32,00,787.94</b>

FOR J RISHABH & ASSOCIATES  
CHARTERED ACCOUNTANTS

  
Rishabh Jain (PROP.)  
M.No. 554748



Place: New Delhi  
Dated: 23.06.2025

  
Section Officer(A/Cs)

  
Administrative Officer

  
Bursar

  
Principal

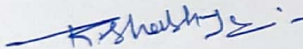
  
Treasurer

**Bharati College (University of Delhi)**  
Schedules Forming Part of Income & Expenditure for the Year Ended 31st March 2025

Schedule 18 - Transportation Expenses



	Current Year					Previous Year
	General Funds	Corpus Funds	Designated Funds	Restricted Fund	Total	
<b><u>Owened Vehicles</u></b>						
Running Expenses	-	-	-	-	-	-
Repair and Maintenance	-	-	-	-	-	-
Insurance Expenses	-	-	-	-	-	-
<b><u>Hired Vehicles</u></b>						
Rent	5,29,697.00	-	-	-	5,29,697.00	44,444.00
Lease	-	-	-	-	-	-
<b>Total</b>	<b>5,29,697.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,29,697.00</b>	<b>44,444.00</b>



FOR J RISHABH & ASSOCIATES  
CHARTERED ACCOUNTANTS

  
Rishabh Jain (PROP.)  
M.No. 554748



Place: New Delhi  
Dated: 23.06.2025

  
Section Officer(A/Cs)  
  
Bursar

  
Administrative Officer  
  
Principal

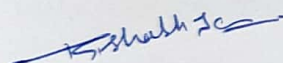


**Bharati College (University of Delhi)**  
Schedules Forming Part of Income & Expenditure for the Year Ended 31st March 2025

Schedule 19 - Repair and Maintenance Expenses

	Current Year					Previous Year
	General Funds	Corpus Funds	Designated Funds	Restricted Fund	Total	
a) Building	-	-	-		-	-
b) Furniture and Fixtures					-	23,069.00
d) Equipment					-	-
e) Cleaning material and services	-	-	-		-	-
f) Others	-	-	-		-	-
<b>Total</b>	-	-	-	-	-	<b>23,069.00</b>

FOR J RISHABH & ASSOCIATES  
CHARTERED ACCOUNTANTS

  
Rishabh Jain (PROP.)  
M.No. 554748

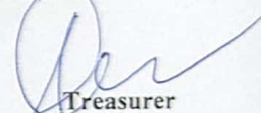


  
Section Officer(A/Cs)

  
Bursar

  
Principal

  
Administrative Officer

  
Treasurer

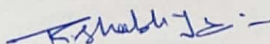
Place: New Delhi  
Dated: 23.06.2025

**Bharati College (University of Delhi)**  
Schedules Forming Part of Income & Expenditure for the Year Ended 31st March 2025

Schedule 20 - Finance Costs

	Current Year					Previous Year
	General Funds	Corpus Funds	Designated Funds	Restricted Fund	Total	
Interest on Fixed Loans	-	-	-	-	-	-
Interest on Other Loans	-	-	-	-	-	-
Bank Charges	590.00	-	-	-	590.00	1,180.92
Others	-	-	-	-	-	-
<b>Total</b>	<b>590.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>590.00</b>	<b>1,180.92</b>

FOR J RISHABH & ASSOCIATES  
CHARTERED ACCOUNTANTS


  
Rishabh Jain (PROP.)  
M.No. 554748

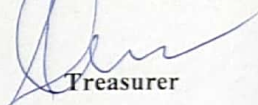


  
Section Officer(A/Cs)

  
Bursar

  
Administrative Officer

  
Principal

  
Treasurer

Place: New Delhi

Dated: 23.06.2025



**Bharati College (University of Delhi)**  
Schedules Forming Part of Income & Expenditure for the Year Ended 31st March 2025

**Schedule 21 - Other Expenditure**

	Current Year					Previous Year
	General Funds	Capital /Corpus Funds	Designated Funds	Restricted Fund	Total	
a) provision for bad and doubtful debts/advances	-	-	-	-	-	-
b) Irrevivable Balances written off	-	-	-	-	-	-
c) Depreciation	-	1,09,08,928.00	-	-	1,09,08,928.00	1,18,88,327.00
d) Prior Period Depreciation	-	-	-	-	-	-
<b>Total</b>	-	<b>1,09,08,928.00</b>	-	-	<b>1,09,08,928.00</b>	<b>1,18,88,327.00</b>

FOR J RISHABH & ASSOCIATES  
CHARTERED ACCOUNTANTS

*Rishabh Jain*  
Rishabh Jain (PROP.)  
M.No. 554748



*Seef*  
Section Officer(A/Cs)

*Bursar*  
Bursar

*Administrative Officer*  
Administrative Officer

*Principal*  
Principal

*Treasurer*  
Treasurer

Place: New Delhi  
Dated: 23.06.2025

**SCHEDULE-22 (Significant Accounting Policies)**

**1 Basis for Preparation of accounts :**

- (a) The financial statements are prepared on the basis of historical cost and generally on the accrual method of accounting unless otherwise stated.

**2 Revenue Recognition:**

- a. Fee from the students , tuition fees for each semester/year and interest on savings Bank accounts are accounted for on cash basis.
- b. Income from Land, Building and other property are accounted for on cash basis.
- c. Interest on interest bearing advances to staff for Purchase of vehicles and computer are accounted on accrual basis every year, though the actual recovery of interest starts after the full repayment of the principal.

**3 In respect of funds, educational institutions should disclose the following in the schedules/notes to accounts:**

- (a) Details of Major Fund Received and utilisation is as per **Annexure-1**
- (b) Assets, such as investments, and liabilities belonging to each fund separately; **As per Annexure-2**
- (c) Restrictions, if any, on the utilisation of each fund balance; As per UGC norms the college utilised the grant.
- (d) There is no such restriction, on the utilisation of specific assets. As per UGC norms

**4 Fixed Assets and Depreciation:**

- a. Fixed assets are started at cost of acquisition including inward freight, duties, taxes, incidental direct expenses related to acquisition, installation and commissioning less depreciation. Fixed assets received by College without any consideration has been capitalized in the financial statement at a nominal value i.e at ₹ 1 (one) per asset
- 4.1 Gift/donated assets are valued at a nominal value at ₹ 1/- (one) per asset.
- 4.2 Gift/donated assets are valued at a nominal value at ₹ 1/- (one) per asset.
- 4.3 Fixed assets are valued at cost less accumulated depreciation. Depreciation on Fixed assets is provided on written down value method at the following rates:

<b>Tangible Assets:</b>	<b>Rate</b>
1 Land	0%
2 Building	5%
3 Furniture & Fixture	25%
4 Plant, Machinery & Equipment	20%
5 Vehicle	25%
6 Computer & Peripherals	40%
7 Library Books	50%
8 Electric Installations	15%

- 4.4 In respect of additions to fixed assets during the year , depreciation is provided for full year. In respect of Sale/deductions from the fixed assets, no depreciation is charged.

**5 To accounts disclosing**

- (i) No. of students
- (ii) Number of teachers
- (iii) Collection on account of building fund and expenditure thereof
- (iv) Collection for sports activities and expenditure thereof
- (v) Collection for co-curricular activities and expenditure thereof
- (vi) Collection on account of development charges and expenditure thereof
- (vii) Collection for medical expenses and expenditure thereof
- (viii) Institution is Depositing ESI, Instead it is reimbursing the medical expenses of employees:
- (ix) Salary structure of teachers

The above information can also be calculated on per student basis.

2895  
126  
**As Per**  
**Annexure-3**  
**Attached**

As per Govt . Rule  
As per Annexure -4



Cont...2...



6 Retirement Benefits:

Retirement Benefits i.e pension, gratuity and leave encashment are provided on the basis of actuarial valuation. The employee who has absorbed in the College/university is credited to the respective provision accounts. Pension and Leave salary contribution received in respect of employees on deputation is also credited to the respective provision accounts.

7 Investments

All investment are stated at cost.

FOR J RISHABH & ASSOCIATES  
CHARTERED ACCOUNTANTS

*Rishabh Jain*

Rishabh Jain (PROP.)  
M.No. 554748

Place: New Delhi  
Dated: 23.06.2025



*Seer*  
Section Officer(A/Cs)

*[Signature]*  
Bursar

*[Signature]*  
Principal

*[Signature]*  
Administrative Officer

*[Signature]*  
Treasurer

**BHARATI COLLEGE  
(UNIVERSITY OF DELHI)**

**RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025**

Previous Year (Amount in ₹)	RECEIPTS	Current Year (Amount in ₹)	Previous Year (Amount in ₹)	PAYMENTS	Current Year (Amount in ₹)
20,10,10,700.60	<b>TO OPENING BALANCE</b>				
	Cash at Bank (Maintenance A/c)	7,22,54,810.58	30,17,71,816.00	<b>BY SALARY &amp; WAGES</b>	31,17,57,880.00
	Cash at Bank (Students A/c)	44,39,953.84		Teaching Staff	4,10,05,985.00
	Autosweep A/c (Students)	11,45,15,735.00		Non-Teaching Staff	
	Autosweep A/c (Maintenance A/c)	3,48,50,134.00	22,60,60,633.42		
1,52,83,445.00	<b>TO FEES</b>		16,19,88,280.00	<b>BY PENSION ACCOUNT</b>	2,12,91,201.00
	Admission Fee	8,830.00		D.R relief on pension	4,16,55,319.00
	Garden Fee	2,69,250.00		Family Pension & Pension	
	House Examination Fee	1,25,650.00			
	Library Development Fees	3,59,000.00			
	Library & Reading Room Fee	4,51,270.00	19,35,731.00	Leave encashment, Gratuity, Commuted Pension and Retirement benefit etc.	24,33,443.00
	Magazine Fee	1,79,500.00			
	Tuition Fee	5,15,120.00			
	Water & Electricity Fee	17,95,000.00	2,42,294.00	<b>BY SERVICE CONTRACT</b>	
	College Facilities & Service	47,39,315.00	84,42,935.00	Water Cooler/Aquaguard/Airconditioner	5,49,184.00
				AMC OF APBX/Rainwater Harvesting/Genset	
46,48,455.00	<b>TO OTHER RECEIPTS</b>		85,28,940.00	<b>BY EXPENDITURE AGAINST FEES</b>	
	D.U. & Colleges OBC Emp. Association A/c	240.00		Tuition Fees	5,490.00
	D.U.C.K.U. A/c	5,610.00		Electricity Charges	52,33,870.00
	D.U. Teacher Welfare Fund	1,39,200.00		Garden Expenses	1,14,271.00
	Delhi University & College Lib. Asso.	610.00		Water Charges	32,78,014.00
	DUTA A/c	27,840.00			
	DUCOA	2,200.00			
	Electricity & Water Charge (Canteen, Bank & Others)	14,56,142.00	8,66,65,518.00	<b>Duties &amp; Taxes</b>	
	Fee Donation	1,20,800.00		Property Tax	24,44,568.00
	Fine for Late Fee	32,817.00		TDS (Contractor)	11,38,763.00
	Generator	12,000.00		Income Tax	5,23,66,392.00
	Group Insurance Scheme	3,87,410.00		GST	3,74,441.00
	Indiscipline Fine	9,470.00		Labour Cess	43,915.00
	Interest on Saving Bank	28,13,020.00			
	L.I.C.	3,48,720.00	6,76,614.00	<b>BY LIBRARY EXPENDITURE</b>	
	Library Fine Late Return of Books	14,751.96		Library Reading Room	6,02,429.00
	Licence fee canteen	39,000.00		Library Development Exp	1,33,268.00
	Maint Grant A/c	12,509.00			
	Misc Receipt	502.00	20,564.00	<b>BY INSURANCE CHARGES</b>	
	Medical Contribution	4,73,600.00		Cashier Cash-in-Transit	
	PM/VC Relief Fund	3,600.00		Building & Equipment & Library Insurance	61,794.00
	Pantry Charge (Hostel)	65,000.00			
	SC/ST Welfare Fund	265.00	8,53,116.00	<b>BY PAYMENTS OF ADVANCE/RECOVERY</b>	
	Sale of Raddi	8,740.00		Advance A/c	1,55,800.00
	Scholarship	38,420.00		Advance for HTC/LTC	10,88,155.00
	Seminar/Workshop	2,95,500.00		Recovery of Income Tax	11,52,740.00
	Staff Welfare Fund	66,360.00			
	Tender Fees	47,000.00			
	Bank Charges refunded	590.00	64,21,916.96		
22,09,42,600.60	<b>Total carried forward</b>		24,09,25,485.38	<b>Total carried forward</b>	48,68,86,922.00

Continued ...2/-



Previous Year (Amount in ₹)	RECEIPTS	Current Year (Amount in ₹)	Previous Year (Amount in ₹)	PAYMENTS	Current Year (Amount in ₹)
22,09,42,600.60	Total brought forward	24,09,25,485.38	56,26,82,873.00	Total brought forward	48,68,86,922.00
8,42,20,950.00	Duties & Taxes	3,74,441.00	1,47,93,525.94	BY OFFICE EXPENSES	3,000.00
	GST	5,23,66,392.00		Audit Fee	1,180.00
	Income Tax	11,38,763.00		Bank Charges	61,305.00
	TDS (Contractor)	43,915.00	5,39,23,511.00	Conveyance & Local Travel Expenses	5,91,874.00
	Labour Cess			College Facilities & Service Charges	25,199.00
44,75,99,312.00	TO GRANT-IN-AID			Eco Club Exp	1,11,984.00
	UGC Non-Plan Salary	31,29,00,000.00		Research Project (Sonia Kaushik)	4,04,810.00
	UGC Non-Plan Pension	12,70,00,000.00		Research Project (Prof. Mala Rani)	5,06,130.00
	UGC Non-Plan Non-Salary	58,00,000.00		General Contingency Expenses	35,084.00
	Reader Allowance (UGC)	50,400.00		Generator Exp.	87,000.00
	Non-plan grant NCT of Delhi	44,00,000.00		Reader Allowance	28,000.00
	Research Project (Mala Rani)	7,61,000.00	45,09,11,400.00	Honorarium	22,75,966.00
				HTC/LTC Exp.	5,29,697.00
				Hiring of Vehicles	3,45,192.00
7,36,88,572.68	TO STUDENT FUND			Leave Encashment along with LTC/HTC	1,02,088.00
	Alumni Association	4,92,500.00		Legal Expenses	1,40,000.00
	Building Maintenance Fund	18,00,360.00		Magazine Exp	1,900.00
	College Development Fund	30,11,919.00		Misc. Expense	5,824.00
	College Student Welfare Fund	7,30,09,710.30		Postage & Telegrams	3,81,310.00
	Computer Lab. Fee	2,30,400.00		Printing & Stationary	1,23,00,150.00
	Departmental Welfare Fund	3,59,000.00		Reimbursement of Medical Bills	30,000.00
	Economically Weaker Section Fund (DU)	3,93,750.00		Tender Fees	35,040.00
	Games/Sport Fund	17,90,665.00		Unnat Bharat Abhiyan	1,11,135.00
	HDFE/Music/OMSP Fund	1,58,300.00		Scholarship A/c	2,06,636.00
	ID Card & IT Service Charges	9,89,085.00		Seminar/Workshop	7,500.00
	Infrastructure Development Fund	96,90,211.00		TA/DA for Attending Conference	2,09,431.00
	Maint of Computer lab Fund	17,91,880.00		Telephone Call Charges	24,595.00
	Medical Fund	5,38,500.00		Website Exp	1,85,62,030.00
	Online Admission Fees	2,31,89,966.49			
	Placement Cell A/c	3,59,000.00			
	Prevention Against Sexual Harassment Fee	89,750.00	13,15,757.00	BY MISC. EXPENSES	
	Psychology Lab	2,66,600.00		D.U & Colleges OBC Emp. Association A/c	240.00
	Student Security	10,06,000.00		D.U.C.K.U. A/c	5,610.00
	Social function & Cultural activity Fund	18,14,250.00		Delhi University & College Lib. Emp Association	610.00
	Student Aid fund	8,33,050.00		DU Teacher Welfare A/c	1,39,200.00
	Student Union Fund	11,09,008.00		DUTA A/c	27,840.00
	University Athletic Association	88,300.00		DUCOA	2200
	University Cultural Council	8,830.00		Fee Donation	1,20,800.00
	University Development Fees	23,64,400.00		Group insurance Scheme	3,87,410.00
	University Enrolment Fee	1,200.00		L.I.C.	3,48,720.00
	University Examination fees	3,36,023.00		PM/VC Relief Fund	3,600.00
	University Facilities and Service Charges	24,61,750.00		SC/ST Welfare Fund	265.00
	University Library Development Fees	2,200.00		Staff Welfare Fund	66,360.00
	University Student Welfare Fund	4,92,535.00			11,02,855.00
	Vaniya Samiti (Commerce)	93,300.00	66,010.00	By Sundry Debtors	
	W.U.S	8,830.00	12,87,81,272.79	Maintenance Grant A/c	3,496.00
				Student's A/c	1,000.00
82,66,51,435.28	Total carried forward	87,45,41,669.17	57,88,58,165.94	Total carried forward	50,65,56,303.00
					Continued ...3/-

Previous Year (Amount in ₹)	RECEIPTS	Current Year (Amount in ₹)	Previous Year (Amount in ₹)	PAYMENTS	Current Year (Amount in ₹)
82,66,51,435.28	Total brought forward	87,45,41,669.17	57,88,58,165.94	Total brought forward	50,85,56,303.00
4,02,45,574.00	TO RECOVERY OF ADVANCES/MISC.		5,88,46,638.92	BY STUDENT FUND EXP.	
	Advance A/c	1,55,800.00			16,80,000.00
	Advance for HTC/LTC	10,78,987.00		Building Maint Exp	64,10,123.00
	Recovery of Salary & Allowance	4,03,664.00		College Development Fund	72,72,006.00
	Recovery of Income Tax	11,52,740.00		College Student Welfare Fund	26,900.00
	Recovery of Mgmt Share	78,426.00	28,79,624.00	Computer Lab Expenses	35,36,163.00
	Recovery of Medical	12,007.00		Departmental Welfare Fund	3,01,550.00
1,68,077.00	TO SUNDERY CREDITORS			Economically Weaker Section	12,17,282.00
	Maintenance A/c	2,955.00		Games/Sports Fund	29,050.00
-	Student's A/c	21,230.00	24,185.00	HDPE/Music/OMSP Fund	1,55,000.00
16,84,922.00	To Security/EMD/Others Receipt			Infrastructure Development	2,46,61,130.00
	M/s Asha Enterprises	1,83,500.00		Maint Computer Lab Exp	67,51,405.33
	M/s Sunahri Bagh Builders Pvt Ltd	1,25,000.00		Medical Fund	2,31,97,900.02
	M/s Space Ace	6,786.00		Online Admission Fees	71,60,079.00
	M/s Visual Display Solution Pvt Ltd	1,50,000.00		Placement officer	4,16,301.00
	M/s Trend Settle Hitech Solution	5,000.00		Prevention Against Sexual Harassment	1,500.00
-	M/s Absolute Water Pvt Ltd	2,26,972.00		Psychology Lab	9,38,000.00
	M/s Airstella Broadcom LLP	25,000.00		Student Security	2,02,49,033.30
	M/s Chandra Book Binding House	20,000.00		Social Function & Cultural Act.	1,16,853.00
	M/s Comotion Media Hub Pvt Ltd	25,000.00		Student's Aid Fund	12,32,745.00
	M/s Dignus Services	2,05,362.00		Student's Union Fund	1,31,550.00
	M/s Dilpreet Publishing House	25,000.00		University Athletic Association Fee	13,140.00
	M/s Honey Collection	65,000.00		University Cultural Council Fee	20,10,200.00
	M/s Jai Durga Enterprises	1,25,000.00		University Development Fee	2,68,800.00
	M/s Jiwan Jyoti Offset Printers	25,000.00		University Enrolment Fee	4,120.00
	M/s Royale 7 Complete Securitas	40,000.00		University Examination Fee	20,10,250.00
	M/s Rajdhani Furnishers	2,89,593.00		University Lib Dev Fees	2,600.00
	M/s Shatrughan Caterers	25,000.00	5,93,827.00	University Student Welfare Fund	4,03,041.00
	M/s SNG Enterprises	5,000.00		Vanija Samiti (Commerce)	2,78,297.00
	M/s Star Solution	5,000.00		W.U.S	5,832.00
	M/s Sunehari Bagh	1,12,845.00		By Building/Other Payments	
	M/s TBF Environmental Solution Pvt Ltd	2,26,972.00		Arctech Fees (Auditorium Block)	
	M/s Indu Prakashan	2.00		M/s Asha Enterprises	
	M/s Gudo Luthra	1,58,505.00		M/s Space Ace	
	Mr Sudhir Kumar H/o Lt Dr Kumudini Sudhir	72,36,410.00			
	M/s Vision Earthcare Pvt Ltd	2,26,972.00			
	M/s Manthan Publishers	3,097.00	95,42,016.00		
86,87,50,008.28	Total carried forward		63,82,98,631.86	Total carried forward	61,70,37,153.65

Continued ...4/-



Previous Year (Amount in ₹)	RECEIPTS	Current Year (Amount in ₹)	Previous Year (Amount in ₹)	PAYMENTS	Current Year (Amount in ₹)
86,87,50,008.28	Total brought forward	88,69,87,494.17	63,82,98,631.86	Total brought forward	61,70,37,153.65
			43,90,743.00	EMD/Security/Other Payment	1,40,250.00
				M/s Dedective Security	2,26,972.00
				M/s Absolute Water Pvt Ltd	25,000.00
				M/s Airstella Broadcom LLP	10,000.00
				M/s Avior Technologies Pvt Ltd	25,000.00
				M/s 3 Square Events & Exhibitions	10,000.00
				M/s Best Book Buddies Technologies	25,000.00
				M/s Comotion Media Hub Pvt Ltd	25,000.00
				M/s Dilpreet Publishing House	25,000.00
				M/s Honey Collection	1,25,000.00
				M/s Jai Durga Enterprises	25,000.00
				M/s Jiwan Jyoti Offset Printers	2,00,000.00
				M/s Kwaliti Caterers	3,40,000.00
				M/s Royale 7 Complete Securitas	8,460.00
				M/s S R IT Service LLP	5,000.00
				M/s SNG Enterprises	5,000.00
				M/s Star Solution	2,26,972.00
				M/s TBF Environmental Solution Pvt Ltd	2,26,972.00
				M/s Vision Earthcare Pvt Ltd	16,74,626.00
			22,60,60,633.42	BY CLOSING BALANCES	
				Cash at Bank (Maintenance A/c)	8,51,26,515.54
				Cash at Bank (Students A/c)	39,73,329.98
				Autosweep A/c (Student A/c)	13,38,95,735.00
				Autosweep A/c (Maintenance A/c)	4,52,80,134.00
86,87,50,008.28	GRAND TOTAL	88,69,87,494.17	86,87,50,008.28	GRAND TOTAL	88,69,87,494.17
FOR AND ON BEHALF OF THE GOVERNING BODY					
S.O. (A/c's)	A.O.	BURSAR	PRINCIPAL	Treasurer	
PLACE : NEW DELHI					
Dated: 23.06.2025					
					As per our report of even date attached FOR J RISHABH & ASSOCIATES CHARTERED ACCOUNTANTS Rishabh Jain Rishabh Jain (PROP.) M.No. 554748

