

**Auditor's Report**

Atma Ram Sanatan Dharma College  
Dhaura Kuan,  
New Delhi-110021

We have audited the attached Consolidated Balance Sheet of Atma Ram Sanatan Dharma College as at 31st March 2021 and the Income and Expenditure Account for the year ended on the date annexed thereto. These financial statements are the responsibility of college and our responsibility is to express an opinion on these Financial Statement based on our audit.

We have conducted 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 from material misstatement. 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. We report that;

- (a) We have 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 accounts have been kept by the College so far appears from our examination of the books;
- (c) The Balance sheet and Income and expenditure Account dealt with by this report are in agreement with the books of accounts;
- (d) In our opinion and to the best of our information and according to the explanations given to us the said accounts read together with the Accounting Policies and Notes as mentioned in schedule 21 thereon give a true and fair view;



# V A A Z & ASSOCIATES

Chartered Accountants

- (i) In the case of the Balance Sheet, of the State of affairs of the College as at 31<sup>st</sup> March 2021; and
- (ii) In the case of the Income and Expenditure Account, of the excess of Income over Expenditure for the year ended on that date

For VAAZ & ASSOCIATES  
Chartered Accountants  
FRN – 023428N



Vaibhav Aggarwal  
(Partner)  
Membership No. – 514348  
UDIN –



Date : 10/11/2022  
Place : New Delhi

**Atma Ram Sanatan Dharma College**  
Audited Consolidated Balance Sheet for the year ended on March 31, 2021

Sources of Funds	Schedule	As at 31-03-2021	As at 31-03-2020
<b>Unrestricted Funds</b>			
Corpus	1	194,256,508	313,025,501
General Fund	2	168,293,148	139,744,080
Designated/ Earmarked Funds	3	401,928,427	381,103,651
Restricted Funds	4	2,912,105	2,912,105
Loans/ Borrowings			
Secured		-	-
Unsecured		-	-
Current Liabilities & Provisions	5	353,039,500	315,226,067
<b>Total</b>		<b>1,120,429,689</b>	<b>1,152,011,405</b>
<b>Application of Funds</b>			
Fixed Assets			
Tangible Assets	6	120,763,205	118,437,649
Intangible Assets		-	-
Capital Work in Progress	7	123,178,280	123,178,280
Investments			
Long Term	8	85,113,010	85,113,010
Short Term		312,623,536	535,432,176
Current Assets	9	468,543,930	240,459,012
Loans, Advances & Deposits	10	10,207,725	10,221,395
<b>Total</b>		<b>1,120,429,689</b>	<b>1,112,841,526</b>
Notes to Accounts	21	0	

*Sonia Manish*  
S.O. Accounts

*Vishal*  
A.O

*Kokila*  
Bursar

*Shamir*  
Principal

*P. Singh*  
Chairman

As per our separate report of even date attached

For VAAZ & Associates

FRN - 023428N

CA Vaibhav Aggarwal (Partner)

Membership No. 514348

1/6794, Gali Lahorian, East Rohtas Nagar

Shahdara, Delhi - 110032



Date : 10-11-2022

Place : New Delhi

UDIN 422514348BCTXL01598

**Atma Ram Sanatan Dharma College**  
**Audited Consolidated Income and Expenditure for the year ended March 31, 2021**

	Schedule	For the year ending 31-03-2021				For the year ending 31-03-2020	
		Unrestricted funds			Restricted fund	Total	Total
		Corpus	Designated fund	General Fund			
<b>Income</b>							
Academic Receipts	11	-	-	35,479,118	-	35,479,118	35,198,391
Grants & Donations	12	-	-	446,381,754	-	446,381,754	770,371,048
Income from Investments	13	-	-	47,731,865	-	47,731,865	46,377,542
Other Incomes	14	-	-	674,733	1,020,950	1,695,683	5,103,118
<b>Total (A)</b>		-	-	530,267,470	1,020,950	531,288,420	857,050,098
<b>Expenditure</b>							
Staff Payments & Benefits	15	-	-	574,348,090	-	574,348,090	553,815,131
Academic Expenses	16	-	-	11,671,566	-	11,671,566	20,200,631
Administrative & General Expenses	17	-	-	5,579,400	-	5,579,400	37,186,001
Transportation Expenses		-	-	-	-	-	-
Repairs & Maintenance	18	-	-	2,759,599	-	2,759,599	4,621,539
Finance Costs	19	-	-	7,736	-	7,736	16,945
Other Expenses	20	-	-	-	-	-	-
<b>Total (B)</b>		-	-	594,366,391	-	594,366,391	615,840,247
Balance being excess if Income over Expenditure (A-B)		-	-	(64,098,921)	-	(64,098,921)	241,209,851
Transfer to. From Designated fund		-	-	-	1,020,950	1,020,950	-
Building Fund		-	-	-	-	-	-
Balance		-	-	-	-	(63,077,971)	-
Notes to Accounts	21						

*Soni Hargh*  
S.O. Accounts

*Vinod*  
A.O

*Kokila*  
Bursar

*Amrita*  
Principal

*Pam*  
Chairman

As per our separate report of even date attached

For VAAZ & Associates  
FRN - 023428N

*Darshan*  
CA Vaibhav Aggarwal (Partner)  
Membership No. 514348  
1/6794, Gali Lahorian, East Rohtas Nagar  
Shahdara, Delhi - 110032



Total Expenditure

total Expen. on salary and Staff benefit

Date : 10.11.2022  
Place : New Delhi

UDIN-1225131348BCTXL01598

**Schedule 01 (Corpus Fund)**

Particulars	As at 31.03.2021	As at 31.03.2020
Endowment Fund	2,227,187.59	2,227,187.59
Atma Ram Endowment Fund	681,874.63	681,874.63
Capital Fund	191,347,445.86	310,116,438.45
<b>Total</b>	<b>194,256,508.08</b>	<b>313,025,500.67</b>

**Schedule 02 (General Fund)**

Particulars	As at 31.03.2021	As at 31.03.2020
Chemical Charges (DU)	496,630.00	496,630.00
<b>Total</b>	<b>496,630.00</b>	<b>496,630.00</b>

**Student Societies Fund**

Particulars	As at 31.03.2021	As at 31.03.2020
Student Accumulated Fund	165,663,068.00	137,114,000.00
<b>Total</b>	<b>165,663,068.00</b>	<b>137,114,000.00</b>

**Building Fund**

Particulars	As at 31.03.2021	As at 31.03.2020
Capital Fund	(1,668.05)	(1,668.05)
Building Fund Account		
Donation	288,123.00	288,123.00
Atma am Trust Contribution	590,729.45	590,729.45
UGC Grant for Science Block	434,500.00	434,500.00
UGC Grant for Bldg. and Library	778,266.00	778,266.00
Government Grant	43,500.00	43,500.00
<b>Total</b>	<b>168,293,148.40</b>	<b>139,744,080.40</b>

**Schedule 03 (Enmarked Fund)**

**Maintenance Fund Account**

Particulars	As at 31.03.2021	As at 31.03.2020
Medical Fund	127,597.79	127,597.79
Remidial Cources	5,000.00	5,000.00
Medical Reimbursement	-	-
Planning Forum	2,500.00	2,500.00
Atma Ram Trust for Staff Qtrs	1,450.00	1,450.00
Scholarship	15,470.00	15,470.00
Special Grants (Plan)		
Special grant for Computer	32,400.00	32,400.00
Special Assistance	500,000.00	500,000.00
Upgradation of Lab.	559,473.00	559,473.00
Special grant from UGC	82,955.07	82,955.07
Conference grant (Uma & Sanjay Singh Baghel))	240,000.00	240,000.00
IXth	2,020,500.00	2,020,500.00
Xth	2,450,000.00	2,450,000.00
Xith	4,830,000.00	4,830,000.00
XII th	4,619,958.04	4,619,958.04
Staff Quarters	1,273,470.21	1,273,385.63
Development Fund	57,753.214	46,620,269
<b>Total-A</b>	<b>74,513,987.79</b>	<b>63,380,958.53</b>

**OBC Grant Account**

Particulars	As at 31.03.2021	As at 31.03.2020
Grant from DU (NR)	99,500,000.00	99,500,000.00
Grant from DU (R)	29,125,000.00	29,125,000.00
Grant from DU (Development)	92,100,000.00	92,100,000.00
Excess of Inc. over Expen.	72,025,472.09	64,807,526.00
<b>Total-B</b>	<b>292,750,472.09</b>	<b>285,532,526.00</b>

*Sanjeev Kumar*

*Kolkata*

*Sanjeev Kumar*

*Sanjeev Kumar*



Projects from Outside			
Rajvir Sharma (GOI)		75,798.00	75,798.00
Unnat Bharat Project		39,451.00	39,451.00
Rajiv Singh		47,200.00	47,200.00
Start up project		-	-
CERB PROJECT		(346,785.00)	(619,630.00)
<b>Total</b>		<b>46,361,801.17</b>	<b>44,503,744.02</b>

(Provisions)

Particulars		As at 31.03.2021	As at 31.03.2020
<b>Contra adj. of Assets</b>			
Special grant		5,000.00	5,000.00
Non recurring grants		1,012,396.66	1,012,396.66
Book Bank		38,231.37	38,231.37
Spl grant for PTAC		2,496.00	2,496.00
Office Automation		746,584.00	746,584.00
Recurring grant		16,965,995.00	16,383,708.00
<b>Total</b>		<b>18,770,703.03</b>	<b>18,188,416.03</b>
<b>Grand Total</b>		<b>65,132,504.20</b>	<b>62,692,160.05</b>

OBC Grant

Particulars		As at 31.03.2021	As at 31.03.2020
Retention Money		121,857.00	121,857.00
Performance Guarantee		89,390.00	89,390.00
Earnest Money		1,767,552.00	1,767,552.00
<b>Total</b>		<b>1,978,799.00</b>	<b>1,978,799.00</b>

Provident Fund Account

Particulars		As at 31.03.2021	As at 31.03.2020
Employees Subscription		247,016,626.00	215,089,863.00
Employers Contribution		12,574,770.00	11,337,621.00
Employees Subscription (NPS)		2,549,333.00	3,024,011.00
Salary Account		20,862.00	20,862.00
Employers Contribution (NPS)		2,497,722.00	2,972,399.00
Interest Distribution Account (Old Scheme)		6,910,825.65	8,810,456.00
Interest Distri. Account (NPS)		3,389,214.51	3,184,761.00
<b>Grand Total</b>		<b>274,959,353.16</b>	<b>244,439,973.00</b>

Student Societies Account

Tender Money		12,000.00	12,000.00
Retention Money		2,250.00	2,250.00
Margin Money		55,000.00	55,000.00
Performance Security		-	7,817.00
Earnest Money		8,000.00	10,000.00
Canteen Fund		10,490.00	10,490.00
Examination Fees (University)		8,547,449	3,818,279.00
Add on course (BSES)		241,776.00	107,420.00
Interest on scholarship Fd		-	-
Eco Club		57,412.00	57,412.00
<b>Total (A)</b>		<b>8,934,377.00</b>	<b>4,080,668.00</b>
Contra adj. of Assets (Lab)		2,034,467.00	2,034,467.00
<b>Total (A) + (B)</b>		<b>10,968,844.00</b>	<b>6,115,135.00</b>
<b>Grand Total</b>		<b>353,039,500.36</b>	<b>315,226,067.05</b>

*Sonia Mangal*

*Kulika*

*Heuntal*

*Paz*



Schedule 06 (Fixed Assets)  
Tangible Assts (Development)

Particulars	Previous year 31.03.2020	Addition during year	Total	Dep.	Net Balance 31.03.2021
Furniture	1,365,388.39	-	1,365,388.39	-	1,365,388
Water Pump	3,849.70	-	3,849.70	-	3,850
Water Tank	21,792.25	-	21,792.25	-	21,792
Black Board	23,392.00	-	23,392.00	-	23,392
Boundary Wall	350,887.95	-	350,887.95	-	350,888
Relaying of Road	697,260.00	-	697,260.00	-	697,260
Sanitary Fittings	24,155.55	-	24,155.55	-	24,156
Laying of Gas Pipeline	127,666.00	-	127,666.00	-	127,666
Computer	4,124,819.00	-	4,124,819.00	-	4,124,819
Purchase of Good Earth	88,800.00	-	88,800.00	-	88,800
Install. Of Power Factor	33,000.00	-	33,000.00	-	33,000
Toilets for Handicapped	53,560.00	-	53,560.00	-	53,560
Fire Extinguishers	56,075.00	-	56,075.00	-	56,075
Cycle Stand	55,834.00	-	55,834.00	-	55,834
Renovation of Comp. Lab	82,088.00	-	82,088.00	-	82,088
CCTV Camera	52,325.00	-	52,325.00	-	52,325
Refrigerator for Chemistry	21,800.00	-	21,800.00	-	21,800
Maint. Of Rain Harvesting	87,110.00	-	87,110.00	-	87,110
Photocopy Machine	186,706.00	-	186,706.00	-	186,706
Notice Board	8,600.00	-	8,600.00	-	8,600
Bio Lab. Apparatus/ Chemicals	24,642.00	-	24,642.00	-	24,642
Fixing of Desks (Class Rooms)	591,131.00	-	591,131.00	-	591,131
Fixing of Doors (Class Rooms)	40,000.00	-	40,000.00	-	40,000
Air Conditioners	219,188.00	-	219,188.00	-	219,188
Software	60,500.00	-	60,500.00	-	60,500
Advance	1,360.00	-	1,360.00	-	1,360
Repair and Maintenance	4,562,560.00	-	4,562,560.00	-	4,562,560
Seminar Hall	3,784,678.00	-	3,784,678.00	-	3,784,678
Repair of furniture	75,376.00	-	75,376.00	-	75,376
Laptop	153,568.00	-	153,568.00	-	153,568
Achitect Fees	564,999.00	-	564,999.00	-	564,999
Backlid Signage	262,923.00	-	262,923.00	-	262,923
Canteen Block	8,939,178.00	-	8,939,178.00	-	8,939,178
Store Shed	442,409.00	-	442,409.00	-	442,409
Basket Ball Court	2,525,018.00	-	2,525,018.00	-	2,525,018
Badminton Court	988,898.00	-	988,898.00	-	988,898
Water Plant	63,113.00	-	63,113.00	-	63,113
Car Parking	1,352,106.00	-	1,352,106.00	-	1,352,106
<b>Total (A)</b>	<b>32,116,755.84</b>	-	<b>32,116,755.84</b>	-	<b>32,116,756</b>
Bldg. at Kirti Nagar (B)	700,000.00	-	700,000.00	-	700,000
Staff Qtrs (°C)	5,000.00	-	5,000.00	-	5,000
<b>Non-recurring Grant</b>					
Furniture & Fittings	237,151.86	-	237,151.86	-	237,152
Library Furniture	12,539.59	-	12,539.59	-	12,540
Book Bank	38,231.37	-	38,231.37	-	38,231
Science Apparatus (physics)	259,653.94	-	259,653.94	-	259,654
Science Apparatus (Chemistry)	219,288.11	-	219,288.11	-	219,288
Science Apparatus (Electronics)	-	-	-	-	-
Science Apparatus (Biology)	387,662.00	-	387,662.00	-	387,662
Computers	124,990.00	-	124,990.00	-	124,990
Books & Journals	42,781.33	-	42,781.33	-	42,781
Library Books	356,006.01	-	356,006.01	-	356,006
Furniture for Sc. Lab	6,808.00	-	6,808.00	-	6,808
<b>Total (D)</b>	<b>1,685,112.21</b>	-	<b>1,685,112.21</b>	-	<b>1,685,112</b>

*Sonia Nangal*



*Accountant*

*PAJ*

<b>Recurring Grant</b>					
Furniture & Fittings	31,687.06	-	31,687.06	-	31,687
Library Furniture	541,937.85	-	541,937.85	-	541,938
Cycle Stand	9,572.70	-	9,572.70	-	9,573
Grill Fixing	18,029.00	-	18,029.00	-	18,029
Science Appratus (physics)	1,765,504.00	-	1,765,504.00	-	1,765,504
Science Appratus (Chemistry)	942,974.00	-	942,974.00	-	942,974
Science Appratus (Electronics)	16,080.00	-	16,080.00	-	16,080
Science Appratus (Biology)	13,922.00	-	13,922.00	-	13,922
Library Books	13,156,814.00	582,287.00	13,739,101.00	-	13,739,101
Garden Trolley	749.25	-	749.25	-	749
Furniture for Sc. Lab	19,779.92	-	19,779.92	-	19,780
<b>Total (E)</b>	<b>16,517,049.78</b>	<b>582,287.00</b>	<b>17,099,336.78</b>	-	<b>17,099,337</b>
<b>IX th Plan</b>					
Equipment	396,262.06	-	396,262.06	-	396,262
PTAC	7,694.00	-	7,694.00	-	7,694
Books & Journals	67,110.00	-	67,110.00	-	67,110
Repair & Renovation	1,500,000.00	-	1,500,000.00	-	1,500,000
UGC	45,123.59	-	45,123.59	-	45,124
<b>Total (F)</b>	<b>2,016,189.65</b>	-	<b>2,016,189.65</b>	-	<b>2,016,190</b>
<b>X th Plan</b>					
Equipment	533,517.00	-	533,517.00	-	533,517
Books & Journals	299,850.00	-	299,850.00	-	299,850
PTAC	35,247.00	-	35,247.00	-	35,247
UGC	79,890.19	-	79,890.19	-	79,890
Repair & Renovation	590,334.00	-	590,334.00	-	590,334
Boundary Wall	250,000.00	-	250,000.00	-	250,000
Generator	670,412.00	-	670,412.00	-	670,412
<b>Total (G)</b>	<b>2,459,250.19</b>	-	<b>2,459,250.19</b>	-	<b>2,459,250</b>
<b>XI th Plan</b>					
Equipment	999,900.00	-	999,900.00	-	999,900
Books & Journals	126,397.00	-	126,397.00	-	126,397
PTAC	36,233.00	-	36,233.00	-	36,233
Repair & Renovation	124,335.00	-	124,335.00	-	124,335
Merged Scheme	397,272.00	-	397,272.00	-	397,272
UGC	3,145,863.00	-	3,145,863.00	-	3,145,863
<b>Total (H)</b>	<b>4,830,000.00</b>	-	<b>4,830,000.00</b>	-	<b>4,830,000</b>
<b>XII th Plan</b>					
Reader's Allowance	394,613.00	-	394,613.00	-	394,613
Seminar (S S Baghel)	120,000.00	-	120,000.00	-	120,000
Generator	871,366.00	-	871,366.00	-	871,366
Seminar (Uma Sanjay Singh)	120,000.00	-	120,000.00	-	120,000
Projector	113,658.00	-	113,658.00	-	113,658
Library Books	373,939.00	-	373,939.00	-	373,939
Computer & Peripherals	1,238,936.00	-	1,238,936.00	-	1,238,936
IQAC	60,415.00	-	60,415.00	-	60,415
Equal Oportunity Cell	10,140.00	-	10,140.00	-	10,140
<b>Total (I)</b>	<b>3,303,067.00</b>	-	<b>3,303,067.00</b>	-	<b>3,303,067</b>
One Time Special Assistance (j)	1,241,973.00	-	1,241,973.00	-	1,241,973
<b>Grand Total (A+B+C+D+E+F+G+H+I+J)</b>	<b>64,874,397.16</b>	<b>582,287.00</b>	<b>65,456,684.67</b>	-	<b>65,456,685</b>

*Soni Manoj*

*V...*

*Kokila*

*Accountant*

*Paz*



OBC Grant

Tangible Assts

Particulars	Previous 2019-20	Addition during year	Total	Dep.	Net Balance as at 31.03.2021
Black Board & Duster	488,870.00	-	488,870.00	-	488,870
Bamboo Structure	3,521,750.00	-	3,521,750.00	-	3,521,750
Equipments	177,003.00	-	177,003.00	-	177,003
Lib Books	471,434.00	-	471,434.00	-	471,434
Projector	148,050.00	-	148,050.00	-	148,050
Furniture	163,834.00	-	163,834.00	-	163,834
Classromm desk	1,740,704.00	-	1,740,704.00	-	1,740,704
False Ceiling	24,030,830.00	-	24,030,830.00	-	24,030,830
LED	754,625.00	-	754,625.00	-	754,625
Windows	1,506,138.00	-	1,506,138.00	-	1,506,138
Electricfication	5,758,907.00	-	5,758,907.00	-	5,758,907
Water Cooler	14,650.00	-	14,650.00	-	14,650
Science Lab. Equipments	456,316.00	-	456,316.00	-	456,316
<b>Total</b>	<b>39,233,111.00</b>	<b>-</b>	<b>39,233,111.00</b>	<b>-</b>	<b>39,233,111</b>

Expenditure of infrastructure

Tangible Assets Student Societies Account

Particulars	Previous year 31.03.2020	Addition during year	Total	Dep.	Net balance as on 31.03.2021
Games & Sports	802,438.16	-	802,438.16	-	802,438
Boundary Wall	289,578.04	-	289,578.04	-	289,578
Basket Ball Court	108,736.08	-	108,736.08	-	108,736
Furniture & Equipment	1,228,313.52	174,200	1,402,513.52	-	1,402,514
Assets Out of Accumulated					
Refreigerator	5,212,811.00	-	5,212,811.00	-	5,212,811
Air Conditioners					
Cricket Wicket	191,000.00	-	191,000.00	-	191,000
Books & Stationary	217,822.30	-	217,822.30	-	217,822
Air Conditioners	197,485.00	-	197,485.00	-	197,485
CCTV Camera	604,537.00	-	604,537.00	-	604,537
Computer & peripherals	355,321.00	1,007,914	1,363,235.00	-	1,363,235
Photocopier	293,100.00	-	293,100.00	-	293,100
PVC Dustbin	99,844.00	-	99,844.00	-	99,844
Electronics Lab	35,797.00	-	35,797.00	-	35,797
Library	299,475.00	-	299,475.00	-	299,475
Laboratory	2,262,107.00	561,155	2,823,262.00	-	2,823,262
<b>Total</b>	<b>12,198,365.10</b>	<b>1,743,269.00</b>	<b>13,941,634.10</b>	<b>-</b>	<b>13,941,634</b>

Tangible Assets (Building Fund)

Particulars	Previous year 31-03-2020	Addition during year	Total	Dep.	Net Balance 31-03-2021
Land	87,000.00	-	87,000.00	-	87,000
Building	1,197,376.02	-	1,197,376.02	-	1,197,376
Boundary Wall	220,640.79	-	220,640.79	-	220,641
Sciecne Block	419,980.82	-	419,980.82	-	419,981
Electric Fittings	91,016.09	-	91,016.09	-	91,016
Sanitary Fittings	94,508.48	-	94,508.48	-	94,508
Furniture & Fittings	21,252.70	-	21,252.70	-	21,253
<b>Total</b>	<b>2,131,774.90</b>	<b>-</b>	<b>2,131,774.90</b>	<b>-</b>	<b>2,131,775</b>
<b>Grand Total</b>	<b>118,437,648.16</b>	<b>-</b>	<b>120,763,204.67</b>	<b>-</b>	<b>120,763,205</b>

Schedule 07 (Work in Progress)

Particulars	Previous year 31-03-2020	Addition during year	Total	Dep.	Net Balance 31-03-2021
Repair & Renovation	120,545,868.00	-	120,545,868.00	-	120,545,868
Landscaping	2,632,412.00	-	2,632,412.00	-	2,632,412
<b>Total</b>	<b>123,178,280.00</b>	<b>-</b>	<b>123,178,280.00</b>	<b>-</b>	<b>123,178,280</b>

*Sonia Malik*

*Kokila*

*Sanjay S.*



*[Signature]*

Schedule 8 (Investment)

Maintenance Grant

Particulars	As at 31.03.2021	As at 31.03.2020
Development	5,480,000.06	5,480,000.06
Staff Qtrs	1,740,977.00	1,740,977.00
Salary	-	200,889,000.00
Conveyance Advnace	6,300,000.00	6,300,000.00
M G (Special Grant) (opening)	-	500,000.00
<b>Total</b>	<b>13,520,977.06</b>	<b>214,909,977.06</b>

(Auto Sweep) Short term investment			
Syndicate Bank (Salary)	-	-	-
Syndicate Bank (M.G.)	-	-	-
Syndicate Bank (Spl. Grant)	1,707,481.91	-	3,415,937.86
Syndicate Bank (Dev. Fund)	8,727,697.24	-	8,727,697.24
Syndicate Bank (Cov. Adv.)	1,528,537.00	-	1,635,000.00
Syndicate Bank (Staff Qtrs)	-	-	-
<b>Total</b>	<b>11,963,716.15</b>	<b>13,778,635.10</b>	

OBC Grant Account			
Particulars	As at 31.03.2021	As at 31.03.2020	
VCC (Recurring)	15,742,216.00	17,852,081.00	
VCC (Non-recurring)	-	-	
VCC (UDF)	34,081,391.00	34,081,391.00	
Auto Sweep			
VCC (Recurring)	193,037	903,037.00	
VCC (Non-recurring)	-	3,918.00	
VCC (UDF)	27,156,430	36,861,430.00	
<b>Total</b>	<b>77,173,072.16</b>	<b>89,701,857.00</b>	

Provident Fund

Particulars	As at 31.03.2021	As at 31.03.2020
VCC (Old Scheme)	201,895,082.00	183,533,948.00
Auto Sweep	-	-
Auto Sweep (NPS)	-	4,996,070.00
VCC (New Pension Scheme)	877,648.00	877,648.00
<b>Total</b>	<b>202,772,730.00</b>	<b>189,407,666.00</b>

Student Societies Account

Particulars	As at 31.03.2021	As at 31.03.2020
VCC (Old Scheme)	83,816,376.00	83,816,376.00
Auto Sweep	7,193,041.00	27,634,041.00
VCC (Scholarships)	1,296,634.00	1,296,634.00
<b>Total</b>	<b>92,306,051.00</b>	<b>112,747,051.00</b>
<b>Grand Total</b>	<b>397,736,546.37</b>	<b>620,545,186.16</b>

Schedule 09 (Current Assets)

Maintenance Grant

Particulars	As at 31.03.2021	As at 31.03.2020
<b>Bank Balances</b>		
Syndicate Bank (Salary)	202,345,691.01	43,800,932.95
Syndicate Bank (M.G.)	4,092,324.92	81,852,164.06
Syndicate Bank (Spl. Grant)	2,691,765.99	18,748.42
Syndicate Bank (Dev. Fund)	13,533,906.78	2,429,534.10
Syndicate Bank (Cov. Adv.)	1,129,955.09	15,860.97
Syndicate Bank (Staff Qtrs)	3,487.19	3,402.61
Petty Cash	32,400.00	32,400.00
<b>Total (A)</b>	<b>223,829,530.98</b>	<b>128,153,043.11</b>
<b>Advances</b>		
General	80,134.00	105,634.00
Festival	22,000.00	22,000.00
LTC/HTC	595,689.00	593,089.00
<b>Total (B)</b>	<b>697,823.00</b>	<b>720,723.00</b>

*Sanjeev Kumar*

*Kolika*


 FCA  
 M No 514348  
 FRN 023428N  
 Partner  
 Delhi  
 Chartered Accountants

*Sanjeev Kumar*

*Sanjeev Kumar*

Accrued Interest		16,844,576.14	16,428,752.14
TDS Deducted		3,477,449.52	2,816,802.52
P F Account		35.00	35.00
Security Deposit (DESU)		29,260.00	29,260.00
Gas Cylinder		1,800.46	1,800.46
Misc. (EOL)		600.90	600.90
CSIR		695,953.49	-
National Seminar (Pol Sc)		10,527.00	10,527.00
<b>Total (C)</b>		<b>21,060,202.51</b>	<b>19,287,778.02</b>
<b>Grand Total (A+B+C)</b>		<b>245,587,556.49</b>	<b>148,161,544.13</b>

**OBC Grant**

Bank Balances		As at 31.03.2021	As at 31.03.2020
Syndicate Bank (Recurring)	774,643		(2,077,918.00)
Syndicate Bank (UDF)	39,511		10,974.00
Syndicate Bank (Non-Recurring)	11,675,181	12,489,335.39	301,165.00
<b>Accrued Interest</b>			
Recurring		28,112,228.20	23,939,595.00
TDS Deducted		4,543,242.00	3,224,260.00
<b>Total</b>		<b>45,144,805.59</b>	<b>25,398,076.00</b>

**Provident Fund Account**

Bank Balances		As at 31.03.2021	As at 31.03.2020
Syndicate Bank (1195)	5,983		1,681,273.00
Syndicate Bank (8892)	4,562,372		147,553.00
PNB	-	4,568,354.79	-
<b>Interest Accrued on Investments</b>			
Old Scheme		52,815,632.16	40,959,931.00
VCC (New Pension Scheme)		4,303,092.00	4,481,907.00
TDS Deducted		10,291,819.00	7,540,248.00
<b>Grand Total</b>		<b>71,978,897.95</b>	<b>54,810,912.00</b>

**Student Societies Account**

Bank Balances		As at 31.03.2021	As at 31.03.2020
Syndicate Bank (1157)	45,853,381		(4,041,445.00)
Syndicate Bank (15394)	374,771		396,660.00
PNB	134,415		132,462.00
ICICI	6,476,845		11,331,781.00
Cash	200		200.00
Advances	374.00	52,839,985.32	16,374.00
<b>Total (A)</b>		<b>52,839,985.32</b>	<b>7,836,032.00</b>
Accrued interest		47,789,235.00	39,169,880.00
TDS deducted	-	5,569,571	4,627,278.00
Due from M G Account (B)	(21,000.00)	(21,000.00)	(21,000.00)
Sponsorship receivable		-	-

Scholarships	As at 31.03.2020	Paid During year	recd. during year	As at 31.03.2021
Sanjeev & Jitender	(16,766.00)	-	2,000.00	(14,766.00)
S K Batra	(13,160.00)	-	500.00	(12,660.00)
Naresh Kumari	(67,039.00)	-	27,500.00	(39,539.00)
C L Suri	(13,651.00)	-	1,500.00	(12,151.00)
Sultan Chand	(225,727.00)	37,891	11,000.00	(252,618.00)
Manju Dhawan	(660.00)	-	500.00	(160.00)
S S Arora	4,000.00	-	2,000.00	6,000.00
Rajkumari Tarachand	(12,512.00)	-	1,100.00	(11,412.00)
Inder Raj Dhawan	(10,990.00)	-	500.00	(10,490.00)
Raj kumari dewan	1,000.00	-	-	1,000.00
<b>Total (C)</b>	<b>(355,505.00)</b>	<b>37,891.00</b>	<b>46,600.00</b>	<b>(346,796.00)</b>
<b>Total (A)+(B)+(C)</b>	<b>12,086,805.00</b>			<b>105,830,995</b>

*Sanjeev & Jitender*

*Kotika*

*Shamir*



**Building Fund Account**

Bank Balances		As at 31.03.2021	As at 31.03.2020
PNB			
Security with DESU	1,675.00	1,675.00	1,675.00
<b>Total</b>		<b>1,675.00</b>	<b>1,675.00</b>
<b>Grand Total</b>		<b>468,543,930.35</b>	<b>240,459,012.13</b>

**Schedule 10 (Loans & Advances)**

**OBC Grant Account**

Particulars	As at 31.03.2021	As at 31.03.2020
M G Salary		
<b>Total</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>

**Provident Fund Account**

Particulars	As at 31.03.2021	As at 31.03.2020
P.F. Loans	207,725.00	221,395.00
<b>Grand Total</b>	<b>10,207,725.00</b>	<b>10,221,395.00</b>

*Sonia Hansel*

*V...*

*Kokilo*

*Sumit*

*Pan*



Schedule 11 Unrestricted Fund (General Fund) (Academic Receipt)  
Maintenance Fund account

Particulars	For the year ending 31-03-2021		For the year ending 31-03-2020	
<b>College Funds</b>	<b>645,731.00</b>		<b>724,644</b>	
Tuition Fees	-		8,205	
Admission Fees	404,850.00		578,900	
College Magazine Fees	83,520.00		124,140	
Laboratory Fees	538,600.00		799,200	
Library & Reading Room Fees	269,900.00		399,600	
Garden Fees	63,745.00		-	
Fines	272,300.00		434,337	
Misc. Fees	2,160,400.00	4,439,046	3,196,800	6,265,826
Water & Electricity Fees		4,439,046		6,265,826
<b>Grand Total (a+b)</b>				

Particulars	For the year ending 31-03-2021		For the year ending 31-03-2020	
<b>Students Societies Fund</b>				
<b>College Funds</b>			<b>207000</b>	
Bio Lab Fees	220800		53265	
Common Room Fees	64755		1242850	
Cultural Society	1510950		1067300	
Dramatic Society	942246		1400530	
Games & Sports	1618736		7647715	
General Amenties	9561266		1065300	
Ground Development Fund	1295100		420600	
Seminar Fees (Hons)	650400		1544479	
Lab Development Fund	2578659		694700	
Placement Cell	540400		3420486	
S S General Fund	2205067		1158300	
Student Aid Fund	1302100		710200	
N CC Activity	888781		1065300	
Social Function	1294500		227200	
Special Fees	184600		1673850	
Student Union	1734800		1722000	
Comp. Lab. Fees	1671200		148160	
FDP Fee	843862		215000	
<b>Subtotal (a)</b>		29108222		25684235
<b>University Funds</b>			<b>20370</b>	
Cultural Council	27090		28600	
Delhi University Library Fund	13200		82080	
D.U.S.U.	54620		81480	
N S S	71440		2444400	
University Development Fund	1626600		309350	
University Enrollment	0		203700	
University Sports Fund	135550		3350	
University Re-enrollment	3350		75000	
DU Lib Security		1931850		3248330
<b>Subtotal (b)</b>		35479118		35198391
<b>Grand Total (a+b)</b>				

*Sonia Nangal*

*Kokila*

*Anurag*



Schedule 12 (Grants & Donation)

Particulars	For the year ending 31-03-2021	For the year ending 31-03-2020
UGC	446,381,754.00	770,371,048

OBC Grant (recurring)

Particulars	For the year ending 31-03-2021	For the year ending 31-03-2020
Grant recd. from DU.	0	
<b>Grand Total</b>	<b>446,381,754</b>	<b>770,371,048</b>

Schedule 13 Income from Investments

Maintenance Grant Account

Particulars	For the year ending 31-03-2021	For the year ending 31-03-2020
<b>Saving Bank Interest</b>		
Syndicate Bank (1161) MG		
Syndicate Bank (1234) MG Salary	1,141,929.20	301,167.15
<b>Total (A)</b>	<b>1,141,929</b>	<b>301,167</b>
<b>Accrued Interest on Investments</b>		
VCC (1234)		
VCC (1161)	12,689,016.91	9,082,197.46
<b>Total (B)</b>	<b>12,689,017</b>	<b>9,082,197</b>

Student Societies

Particulars	For the year ending 31-03-2021	For the year ending 31-03-2020
<b>Saving Bank Interest</b>		
Syndicate Bank (1157)	346501	933
Syndicate Bank (15234)	9840	10952
ICICI bank	1953	468445
PNB	373217	4623
<b>Total (B)</b>	<b>731512</b>	<b>484953</b>
<b>Accrued Interest on Investments</b>		
VCC (1157)	11076358	10968562.00
Add Recd		912475.11
<b>Total (C)</b>	<b>11076358</b>	<b>11881037</b>

OBC Grant

Particulars	For the year ending 31-03-2021	For the year ending 31-03-2020
<b>Saving Bank Interest</b>		
Syndicate Bank (Recurring)	283	343
Syndicate Bank (UDF)	30,743	1,337
Syndicate Bank (Non-recurring)	1,007	425
<b>Total (D)</b>	<b>32,033</b>	<b>2,105</b>
<b>Accrued Interest on Investments</b>		
VCC (UDF)		
VCC (Rec)		
VCC (N R)	7185931	9334466
	7,185,931	9,334,466

Provident Fund

Particulars	For the year ending 31-03-2021	For the year ending 31-03-2020
<b>Saving Bank Interest</b>		
Syndicate Bank (1195)	70,912	6,375
Syndicate Bank (8892)	2,652	828
	73,564	7,203
<b>Accrued Interest on Investments</b>		
VCC (1195)	14599719	14967041
VCC (8892)	201,802	317,372
<b>Grand Total</b>	<b>47,731,865</b>	<b>15,284,413</b>
		46,377,542

*Sonie Mangal*

*V...*

*Kulala*

*Sumit...*

*[Signature]*



Schedule 14 (Other Income)

Maintenance Grant Account

Particulars	For the year ending 31-03-2021		For the year ending 31-03-2020	
RTI	10.00		-	
Sale of Admission Forms & Prospectus	-		561,400.00	
Leave Pay Salary	-		-	
Sale o Newspaper	-		171,605.00	
Sunday Exam.	54,432.00		-	
Income from late adj. of LTC	-		-	
Canteen	-		85,228.00	
Misc. Income	77,880.00		789,720.00	
Licence Fees		132,322	75,000.00	1,682,953
<b>Total (A)</b>		<b>132,322</b>		<b>1,682,953</b>

Schedule 14 Other Income (Restricted) M G

Particulars	For the year ending 31-03-2021		For the year ending 31-03-2020	
Development Fund	547,444.68		1,694,774	
Special Grant	473,505.62	1,020,950	587,761	2,282,535
<b>Total (A)</b>		<b>1,020,950</b>		<b>2,282,535</b>

Student Societies Account

Particulars	For the year ending 31-03-2021		For the year ending 31-03-2020	
Income from Lapse Security	680000		890000	
ICMR Project	(137589)		137589	
<b>Total B</b>	<b>542411</b>	<b>542411</b>	<b>1027589</b>	<b>1027589</b>

OBC Grant Account

Particulars	For the year ending 31-03-2021		For the year ending 31-03-2020	
Tender Money	-		30,000	
Income from BSES	-		80,041	
<b>Total C</b>				110,041
<b>Grand Total (A+B+C)</b>		<b>542,411</b>		<b>1,137,630</b>

*Souvik Dasgupta*  
*Vinay*

*Kolkata*

*Accountant*

*10/3/21*



Schedule 15 (Staff payments and Benefits)  
Maintenance Grant Account

Particulars	For the year ending 31-03-2021	For the year ending 31-03-2020
Teaching Staff	330,567,297.00	336,657,072.00
Administrative Staff	12,707,051.00	14,641,186.00
Class IV Staff	13,669,135.00	14,464,859.00
Library Staff	8,689,216.00	9,884,802.00
Laboratory Staff	23,991,520.00	26,006,658.00
OTA (Gen. Staff)	-	8,600.00
Tuition fee reimbursement	951,000.00	404,212.00
10 days earned leave encashment	460,977.00	124,140.00
Conveyance to Staff	95,756.00	16,063,927.00
Medical Re-imbusement	11,191,637.00	110917820.00
Pension	132941033.60	-
Enchashment of Earned Leave	1,497,333.00	3017285.00
LTC/HTC	3321458.00	9,394,990.00
Gratuity	2,290,883.00	48240.00
OTA (Lab. Staff)	6240.00	12,181,340.00
Commutation of Pension	31,967,553.00	
<b>Total A</b>	<b>574,348,090</b>	<b>553,815,131</b>

OBC Grant Account

Particulars	For the year ending 31-03-2021	For the year ending 31-03-2020
Advertising		
Architect Fees		
Salary (Site Engineer)	-	-
<b>Total B</b>		
<b>Grand Total</b>	<b>574,348,090</b>	<b>553,815,131</b>

Schedule 16 (Academic Expenditure)  
Maintenance Grant account

Particulars	For the year ending 31-03-2021	For the year ending 31-03-2020
<b>Library Expenses</b>		
Books	582,175.00	540,867.00
Stationary	111,174.00	106,311.00
Journals & Periodicals	-	-
Binding of Books	693,349	647,178
<b>Laboratory Expenses</b>		
<b>Physics Laboratory</b>		
Purchase of Appratus	87,500.00	
Contingency	8,028.00	26,486
<b>Subtotal (b)</b>	95,528	26,486
<b>Chemistry Laboratory</b>		
Purchase of Appratus	39,555.00	
Contingency	30,991.00	60,000
<b>Subtotal (c)</b>	70,546	60,000
<b>Electronics Laboratory</b>		
Purchase of Appratus	-	-
Contingency	3,264.00	10,279
<b>Subtotal (d)</b>	3,264	10,279
<b>Biology Laboratory</b>		
Purchase of Appratus	-	-
Contingency	-	-
<b>Subtotal (e)</b>	-	-

*Sonia Mangal*

*Kolika*

*Accountant*

*Pay*



Maint. of academic facility

Student Societies

Particulars	For the year ending 31-03-2021	For the year ending 31-03-2020
<b>College Funds</b>		
Bio Lab	0	11577
Common Room	0	0
Cultural Society	6000	809480
Dramatic Society	0	986366
Games & Sports	76996	757358
General Amenities	4924844	7018206
Ground Development Fund	806112	164580
Seminar Fees (Hons)	29500	7500
Lab Development Fund	1002659	506045
Placement Cell		292676
S S General Fund	322790	1762536
Student Aid Fund	1067000	803000
N CC Activity	180941	657691
Social Function	0	702619
Student Union	0	1638695
Computer Lab Fee	35872	11009
FDP Fee	128500	189920
Youth Conclave	0	215000
<b>Subtotal (f)</b>	<b>8581214</b>	<b>16534258</b>

University Funds

Cultural Council	13555	20370
Delhi University Library Fund	13200	15400
D.U.S.U.	54620	82080
D.U. Library Security	71440	75000
N S S	1626600	81480
University Development Fund	309350	2444400
University Enrollment	135550	0
University Sports Fund	3350	203700
University Re-enrollment	0	0
<b>Subtotal (g)</b>	<b>2227665</b>	<b>2922430</b>

OBC Grant Account

Particulars	For the year ending 31-03-2021	For the year ending 31-03-2020
Library Books	0	0
<b>Grand total (a+b+c+d+e+f+g)</b>	<b>11671566</b>	<b>20200631</b>

*Soni Mangal*  
V. K. ...

*Kolkata*

*Shankar*

*PK*



Schedule 17 (Administrative & General Expenditure)

Maintenance Grant Account

Particulars	For the year ending 31-03-2021		For the year ending 31-03-2020	
Telephone (Office)	6,500.00		5,518.00	
Telephone (Principal res)	11,325.00		20,108.00	
Conv. Due from University			-	
Postage	2,863.00		9,666.00	
Printing & Stationary	255,234.00		540,603.00	
Advertisement			255,670.00	
Audit Fees			3,000.00	
Generator Expenses	2,000.00		-	
Misc. Contingency	35,515.00		137,454.00	
Garden Expenditure	753,662.00		774,670.00	
Property Tax	4,458,052.00		33,305,091.00	
College magazine	24,491.00		35,753.00	
Conference	2,850.00		-	
Litigation fees	26,908.00		55,600.00	
Misc. Expend. (EOL)			2,042,868.00	
		5,579,400		37,186,001
<b>Grand Total (a+b)</b>		<b>5,579,400</b>		<b>37,186,001</b>

Schedule 18 (Repair & Maintenance)

Maint. of physical facilities

Maintenance Grant Account

Particulars	For the year ending 31-03-2021		For the year ending 31-03-2020	
Repair & Replacement of Furniture	-		2,103	
Maintenance of College Bldg.	177,631.00		609,348	
Ground Rent	4,351.00		4,351	
Electricity Charges	2,069,770.00		3,741,360	
Water Charges	507,847.00		264,377	
		2,759,599		4,621,539

OBC Grant

Particulars	For the year ending 31-03-2021		For the year ending 31-03-2020	
Shifting of Transformer	-	-	-	-
<b>Grand Total</b>		<b>2,759,599</b>		<b>4,621,539</b>

Schedule 19 (Finance Cost)

Particulars	For the year ending 31-03-2021		For the year ending 31-03-2020	
Bank Charges	7,736.10	7,736	16,945	16,945
<b>Total</b>		<b>7,736</b>		<b>16,945</b>

Schedule 20 (Other Expenses) OBC

Particulars	For the year ending 31-03-2021		For the year ending 31-03-2020	
Architect Fees	-	-	-	-
<b>Total</b>				

*Soni Mangal*

*Kokila*

*Accountant*

*(Signature)*



**Student Societies Fund**

Particulars	As at 31.03.2021	As at 31.03.2020
Lib. Development Fund	4,824,857.00	3,815,084.00
Computer Fund	19,690,681.00	19,690,681.00
Security Account	7,516,785.00	6,609,785.00
WUS Fees	221,025.00	221,045.00
Anti-sexual harassment fees	570,168.00	553,520.00
Alumini Association	1,829,758.00	1,289,358.00
NSS Fund	10,693.00	10,693.00
<b>Total-C</b>	<b>34,663,967.00</b>	<b>32,190,166.00</b>
<b>Grand Total (A+B+C)</b>	<b>401,928,426.88</b>	<b>381,103,650.53</b>

**Schedule 04 (Restricted Fund)**

Particulars	As at 31.03.2021	As at 31.03.2020
<b>ELC towards repair &amp; Maintenance</b>	<b>2,129,305.00</b>	<b>2,129,305.00</b>
<b>Total</b>	<b>2,129,305.00</b>	<b>2,129,305.00</b>

**Student Societies Fund**

Particulars	As at 31.03.2021	As at 31.03.2020
<b>Scholarship</b>		
Sanjeev & Jitender Arora	20,000.00	20,000.00
C L Suri	15,000.00	15,000.00
S K batra	12,000.00	12,000.00
Sultan Chand	630,700.00	630,700.00
Rukmani Tara Chand	10,000.00	10,000.00
Raj Kumari Dhawan	13,000.00	13,000.00
Chairman Scholarship	50,500.00	50,500.00
S S Arora	25,000.00	25,000.00
Manju Dhawan	6,600.00	6,600.00
<b>Total</b>	<b>782,800.00</b>	<b>782,800.00</b>
<b>Grand Total</b>	<b>2,912,105.00</b>	<b>2,912,105.00</b>

**Schedule 05 (Current Liabilities & provisions )****Maintenance Grant Account**

Particulars	As at 31.03.2021	As at 31.03.2020
Security Money	109,750.00	109,750.00
Retention Money	6,889.61	6,889.61
Earnest Money	14,900.00	14,900.00
Margin Money (Development)	118,736.00	118,736.00
Tender Money	37,000.00	37,000.00
Tender Money	149,510.00	149,510.00
Conveyance Advance	9,236,369.83	8,224,367.71
Development Fund	5,019,927.49	5,019,927.49
Special Grant	3,789,379.12	3,315,873.09
Lib. Books & Equipments	1,093.46	1,093.46
S S Account	120,373.00	20,669.00
OBC Grant	10,000,000.00	10,000,000.00
PF Refundable (contribution)	17,926,797.66	17,926,797.66
Research Grant (DU)	1,207.00	1,207.00
Pension (M M sury) shimla	14,204.00	14,204.00

*Soni/Ange**V. ....  
Kalkita.**Accountant**(M)*

# V A A Z & ASSOCIATES

Chartered Accountants

## Auditor's Report

Atma Ram Sanatan Dharma College  
Dhaura Kuan,  
New Delhi-110021

We have audited the attached Balance Sheet of Atma Ram Sanatan Dharma College, Maintenance Grant Account as at 31st March 2021 and the Income and Expenditure Account for the year ended on the date annexed thereto. These financial statements are the responsibility of college and our responsibility is to express an opinion on these Financial Statement based on our audit.

We have conducted 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 from material misstatement. 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. We report that;

- (a) We have 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 accounts have been kept by the College so far appears from our examination of the books;
- (c) The Balance sheet and Income and expenditure Account dealt with by this report are in agreement with the books of accounts;



1/6794, East Rohtas Nagar, Shahdara, Delhi – 110 032  
T +91 98914 82555 E- cavaibhavaggarwal@icai.org

# V A A Z & ASSOCIATES

Chartered Accountants

- (d) In our opinion and to the best of our information and according to the explanations given to us the said accounts read together with the Accounting Policies and Notes as mentioned in schedule 21 thereon give a true and fair view;
- (i) In the case of the Balance Sheet, of the State of affairs of the College as at 31<sup>st</sup> March 2021; and
  - (ii) In the case of the Income and Expenditure Account, of the excess of Income over Expenditure for the year ended on that date

**For VAAZ & ASSOCIATES**  
Chartered Accountants  
FRN – 023428N


Vaibhav Aggarwal  
(Partner)  
Membership No. – 514348  
UDIN –

Date : 10/11/2022  
Place : New Delhi

**Atma Ram Sanatan Dharma College**  
**Maintenance Grant Account**  
**Audited Balance Sheet for the year ended on March 31, 2021**

Sources of Funds	Schedule	As at 31.03.2021	As at 31.03.2020
<b>Unrestricted Funds</b>			
Corpus	1	194,256,508	313,025,501
General Fund	2	496,630	496,630
Designated/ Earmarked Funds	3	74,513,988	63,380,959
<b>Restricted Funds</b>	4	2,129,305	2,129,305
<b>Loans/ Borrowings</b>			
Secured		-	-
Unsecured		-	-
<b>Current Liabilities &amp; Provisions</b>	5	65,132,504	62,692,160
<b>Total</b>		<b>336,528,935</b>	<b>441,724,554</b>
<b>Application of Funds</b>			
<b>Fixed Assets</b>			
Tangible Assets	6	65,456,685	64,874,398
Intangible Assets		-	-
Capital Work in Progress		-	-
<b>Investments</b>			
Long Term		-	-
Short Term	7	25,484,693	228,688,612
<b>Current Assets</b>	8	245,587,556	148,161,544
<b>Loans, Advances &amp; Deposits</b>			
		-	-
<b>Total</b>		<b>336,528,935</b>	<b>441,724,554</b>
Notes to Accounts	20		

*Sonia Mangal*  
S.O Accounts

*V. V. V. V. V.*  
A.O.

*Kobila*  
Bursar

*Shivprasad*  
Principal

*Prady*  
Chairman

As per our separate report of even date attached

For VAAZ & Associates  
FRN - 023428N

*Vaibhav*  
CA Vaibhav Aggarwal (Partner)  
Membership No. 514348  
1/6794, Gali Lahorian, East Rohtas Nagar  
Shahdara, Delhi - 110032



Date : 10-11-2022  
Place : New Delhi

UDIN - 22514348BCTXLO1598

**Atma Ram Sanatan Dharma College**  
**Maintenance Grant Account**  
**Audited Income and Expenditure Account for the period / year ended March 31, 2021**

	Schedule	For the year ending 31.03.2021					For the year ending
		Unrestricted funds			Restricted fund	Total	31.03.2020
		Corpus	Designated	General Fund			Total
<b>Income</b>							
Academic Receipts	9	-	-	4,439,046	-	4,439,046	6,265,826
Grants & Donations	10	-	-	446,381,754	-	446,381,754	770,371,048
Income from Investments	11	-	-	13,830,946	-	13,830,946	9,383,365
Other Incomes	12	-	-	132,322	1,020,950.30	1,153,272	3,965,488
<b>Total (A)</b>		-	-	<b>464,784,068</b>	<b>1,020,950.30</b>	<b>465,805,018</b>	<b>789,985,726</b>
<b>Expenditure</b>							
Staff Payments & Benefits	13	-	-	574,348,090	-	574,348,090	553,815,131
Academic Expenses	14	-	-	862,687	-	862,687	743,943
Administrative & General Expenses	15	-	-	5,579,400	-	5,579,400	37,186,001
Transportation Expenses		-	-	-	-	-	-
Repairs & Maintenance	16	-	-	2,759,599	-	2,759,599	4,621,539
Finance Costs		-	-	3,285	-	3,285	893
Other Expenses		-	-	-	-	-	-
<b>Total (B)</b>		-	-	<b>583,553,061</b>	-	<b>583,553,061</b>	<b>596,367,507</b>
Balance being excess of Income over Expen (A-B)		-	-	(118,768,993)	-	(118,768,993)	193,618,219
Trf to balance under restricted fund		-	-	-	1,020,950	1,020,950	-
Others (specify)		-	-	-	-	-117,748,042	-
Notes to Accounts	20						

*Sonia Munge*  
S.O Accounts

*V. V. V.*  
A.O.

*Kokila*  
Bursar

*Arumudha*  
Principal

*P. S.*  
Chairman

As per our separate report of even date attached

For VAAZ & Associates  
FRN - 023428N

*CA Vaibhav Aggarwal (Partner)*  
Membership No. 514348  
1/6794, Gali Lahorian, East Rohas Nagar  
Shahdara, Delhi - 110032



Date : 10-11-2022  
Place : New Delhi

UDIN : 22514348BCTXL01598

**Schedule 01 (Corpus Fund)**

Particulars		As at 31.03.2021	As at 31.03.2020
Endowment Fund		2,227,187.59	2,227,187.59
Atma Ram Endowment Fund		681,874.63	681,874.63
Capital Fund	310,116,438.45		
Add: Income over Expenditure	(118,768,992.59)	191,347,445.86	310,116,438.45
<b>Total</b>		<b>194,256,508.08</b>	<b>313,025,500.67</b>

**Schedule 02 (General Fund)**

Particulars		As at 31.03.2021	As at 31.03.2020
<b>Chemical Charges (DU)</b>			
Last Balance Sheet	496,630.00		
Add: Recd. during year	-		
	496,630.00		
Less Exp. During year	-		
	496,630.00		
<b>Subtotal (a)</b>	496,630.00	496,630.00	496,630.00
<b>Total</b>		<b>496,630.00</b>	<b>496,630.00</b>

**Schedule 03 (Enmarked Fund)**

Particulars		As at 31.03.2021	As at 31.03.2020
Medical Fund		127,597.79	127,597.79
Remedial Cources		5,000.00	5,000.00
Planning Forum		2,500.00	2,500.00
Atma Ram Trust for Staff Qtrs		1,450.00	1,450.00
Scholarship		15,470.00	15,470.00
<b>Subtotal (a)</b>		<b>152,017.79</b>	<b>152,017.79</b>
<b>Special Grants (Plan)</b>			
Special grant for Computer		32,400.00	32,400.00
Special Assistance		500,000.00	500,000.00
Upgradation of Lab.		559,473.00	559,473.00
Special grant from UGC		82,955.07	82,955.07
Conference grant (Uma & sanjay S Baghel)	-	240,000.00	240,000.00
IXth		2,020,500.00	2,020,500.00
Xth		2,450,000.00	2,450,000.00
Xith		4,830,000.00	4,830,000.00
XII th		4,619,958.04	4,619,958.04
<b>Subtotal (b)</b>		<b>15,335,286.11</b>	<b>15,335,286.11</b>
<b>Staff Quarters</b>	1,273,385.63		
Add: Int. recd. during year	84.58	1,273,470.21	1,273,385.63
<b>Subtotal (c)</b>		<b>1,273,470.21</b>	<b>1,273,385.63</b>
<b>Development Fund</b>			
As per Last year	46,620,269.00		
Add : trf from Inc & Expen. (restricted Fund)	547,444.68		
Add: fees recd. during year	10,585,500.00	57,753,213.68	46,620,269.00
<b>Subtotal (d)</b>		<b>57,753,213.68</b>	<b>46,620,269.00</b>
<b>Grand Total</b>		<b>74,513,987.79</b>	<b>63,380,958.53</b>

**Schedule 04 (Restricted Fund)**

Particulars		As at 31.03.2021	As at 31.03.2020
ELC towards repair & Maintenance	2,129,305.00		2,129,305.00
Add: Recd. During year	-	2,129,305.00	
<b>Total</b>		<b>2,129,305.00</b>	<b>2,129,305.00</b>

**Schedule 05 (Current Liabilities)**

Particulars		As at 31.03.2021	As at 31.03.2020
<b>Security Money</b>	109,750.00		109,750.00
Less: Paid during year		109,750.00	
<b>Retention Money</b>		6,889.61	6,889.61
<b>Earnest Money</b>	14,900.00		
Add: Recd. during year	-		
Less: Paid during year	-	14,900.00	14,900.00
<b>Margin Money (Development)</b>	118,736.00		
Add: Recd. during year	-		
Less: Paid during year	-	118,736.00	118,736.00
<b>Tender Money</b>			
Development Fund (opening)	37,000.00		37,000.00
Add: Recd. during year	-	37,000.00	
MG		149,510.00	149,510.00
<b>Conveyance Advance</b>			

*Sonia Nangle*

*V. ....*

*Kolala*

*Sumit*



As per last year	8,224,367.71		8,224,367.71
Add: Interest from employees	1,012,002.12	9,236,369.83	
Development Fund			5,019,927.49
Development Fund		5,019,927.49	5,019,927.49
Special Grant			
As per last year		3,789,379.12	3,315,873.09
Lib. Books & Equipments		1,093.46	1,093.46
S S Account		120,373.00	20,669.00
OBC Rec. Grant		10,000,000.00	10,000,000.00
PF Refundable (contribution)		17,926,797.66	17,926,797.66
Research Grant (DU)		1,207.00	1,207.00
Pension (M M sury) shimla		14,204.00	14,204.00
Rajvir Sharma (GOI)		75,798.00	75,798.00
Unnat Bharat Abhiyan		39,451.00	39,451.00
Rajiv Singh		47,200.00	47,200.00
Travel Grant			
Recd. During year (DU)	182,299.00		
Recd. Paid	182,299.00		
CERB PROJECT (opening)	(619,630.00)		
Add. recd. During year	350,431.00		
Less: Paid during year	77,586.00	(346,785.00)	(619,630.00)
Total		46,361,801.17	44,503,744.02

Schedule 05 (Provisions)

Particulars		As at 31.03.2021	As at 31.03.2020
Contra adj. of Assets			
Special grant		5,000.00	5,000.00
Non recurring grants		1,012,396.66	1,012,396.66
Book Bank		38,231.37	38,231.37
Spl grant for PTAC		2,496.00	2,496.00
Office Automation		746,584.00	746,584.00
Recurring grant	16,383,708.00		
Add:			
Lib. Books	582,287.00		
	16,965,995.00	16,965,995.00	16,383,708.00
Total		18,770,703.03	18,188,416.03
Grand Total		65,132,504.20	62,692,160.05

Schedule 06 (Fixed Assets)

Tangible Assts (Development)

Particulars	Previous year	Addition during year	Total	Dep.	Net Balance
Furniture	1,365,388.39	-	1,365,388.39	-	1,365,388
Water Pump	3,849.70	-	3,849.70	-	3,850
Water Tank	21,792.25	-	21,792.25	-	21,792
Black Board	23,392.00	-	23,392.00	-	23,392
Boundary Wall	350,887.95	-	350,887.95	-	350,888
Relaying of Road	697,260.00	-	697,260.00	-	697,260
Sanitary Fittings	24,155.55	-	24,155.55	-	24,156
Cable	115,500.00	-	115,500.00	-	115,500
Electrical Fittings	99,300.00	-	99,300.00	-	99,300
Laying of Gas Pipeline	12,166.00	-	12,166.00	-	12,166
Computer	4,025,519.00	-	4,025,519.00	-	4,025,519
Purchase of Good Earth	88,800.00	-	88,800.00	-	88,800
Install. Of Power Factor	33,000.00	-	33,000.00	-	33,000
Toilets for Handicapped	53,560.00	-	53,560.00	-	53,560
Fire Extinguishers	56,075.00	-	56,075.00	-	56,075
Cycle Stand	55,834.00	-	55,834.00	-	55,834
Renovation of Comp. Lab	82,088.00	-	82,088.00	-	82,088
CCTV Camera	52,325.00	-	52,325.00	-	52,325
Refrigerator for Chemistry	21,800.00	-	21,800.00	-	21,800
Maint. Of Rain Harvesting	87,110.00	-	87,110.00	-	87,110
Photocopy Machine	186,706.00	-	186,706.00	-	186,706
Notice Board	8,600.00	-	8,600.00	-	8,600
Bio Lab. Appratus/ Chemicals	24,642.00	-	24,642.00	-	24,642
Fixing of Desks (Class Rooms)	591,131.00	-	591,131.00	-	591,131
Fixing of Doors (Class Rooms)	40,000.00	-	40,000.00	-	40,000
Air Conditioners	219,188.00	-	219,188.00	-	219,188
Software	60,500.00	-	60,500.00	-	60,500
Advance	1,360.00	-	1,360.00	-	1,360
Architect Fees	475,000.00	-	475,000.00	-	475,000

*Sanjeev Nigam*

*Kolkata*

*Accountant*



Backlid Signage	262,923.00	-	262,923.00	-	262,923
Repair and Maintenance	4,652,559.00	-	4,652,559.00	-	4,652,559
Seminar Hall	3,784,678.00	-	3,784,678.00	-	3,784,678
Canteen Block	8,939,178.00	-	8,939,178.00	-	8,939,178
Store Shed	442,409.00	-	442,409.00	-	442,409
Repair of furniture	75,376.00	-	75,376.00	-	75,376
basket Ball Court	2,525,018.00	-	2,525,018.00	-	2,525,018
Badminton Court	988,898.00	-	988,898.00	-	988,898
Laptop	153,568.00	-	153,568.00	-	153,568
Water Plant	63,113.00	-	63,113.00	-	63,113
Car Parking	1,352,106.00	-	1,352,106.00	-	1,352,106
<b>Total (A)</b>	<b>32,116,755.84</b>	-	<b>32,116,755.84</b>	-	<b>32,116,756</b>
Bldg. at Kirti Nagar (B)	700,000.00	-	700,000.00	-	700,000
Staff Qtrs ('C)	5,000.00	-	5,000.00	-	5,000
<b>Non-recurring Grant</b>					
Furniture & Fittings	237,151.86	-	237,151.86	-	237,152
Library Furniture	12,539.59	-	12,539.59	-	12,540
Book Bank	38,231.37	-	38,231.37	-	38,231
Science Appratus (physics)	259,653.94	-	259,653.94	-	259,654
Science Appratus (Chemistry)	219,288.11	-	219,288.11	-	219,288
Science Appratus (Electronics)	-	-	-	-	-
Science Appratus (Biology)	387,662.00	-	387,662.00	-	387,662
Computers	124,990.00	-	124,990.00	-	124,990
Books & Journals	42,781.33	-	42,781.33	-	42,781
Library Books	356,006.01	-	356,006.01	-	356,006
Furniture for Sc. Lab	6,808.00	-	6,808.00	-	6,808
<b>Total (D)</b>	<b>1,685,112.21</b>	-	<b>1,685,112.21</b>	-	<b>1,685,112</b>
<b>Recurring Grant</b>					
Furniture & Fittings	31,687.06	-	31,687.06	-	31,687
Library Furniture	541,937.85	-	541,937.85	-	541,938
Cycle Stand	9,572.70	-	9,572.70	-	9,573
Grill Fixing	18,029.00	-	18,029.00	-	18,029
Science Appratus (physics)	1,765,504.00	-	1,765,504.00	-	1,765,504
Science Appratus (Chemistry)	942,974.00	-	942,974.00	-	942,974
Science Appratus (Electronics)	16,080.00	-	16,080.00	-	16,080
Science Appratus (Biology)	13,922.00	-	13,922.00	-	13,922
Library Books	13,156,814.00	582,287.00	13,739,101.00	-	13,739,101
Garden Trolley	749.25	-	749.25	-	749
Furniture for Sc. Lab	19,779.92	-	19,779.92	-	19,780
<b>Total (E)</b>	<b>16,517,049.78</b>	<b>582,287.00</b>	<b>17,099,336.78</b>	-	<b>17,099,337</b>
<b>IX th Plan</b>					
Equipment	396,262.06	-	396,262.06	-	396,262
PTAC	7,694.00	-	7,694.00	-	7,694
Books & Journals	67,110.00	-	67,110.00	-	67,110
Repair & Renovation	1,500,000.00	-	1,500,000.00	-	1,500,000
UGC	45,123.59	-	45,123.59	-	45,124
<b>Total (F)</b>	<b>2,016,189.65</b>	-	<b>2,016,189.65</b>	-	<b>2,016,190</b>
<b>X th Plan</b>					
Equipment	533,517.00	-	533,517.00	-	533,517
Books & Journals	299,850.00	-	299,850.00	-	299,850
PTAC	35,247.00	-	35,247.00	-	35,247
UGC	79,890.19	-	79,890.19	-	79,890
Repair & Renovation	590,334.00	-	590,334.00	-	590,334
Boundary Wall	250,000.00	-	250,000.00	-	250,000
Generator	670,412.00	-	670,412.00	-	670,412
<b>Total (G)</b>	<b>2,459,250.19</b>	-	<b>2,459,250.19</b>	-	<b>2,459,250</b>
<b>XI th Plan</b>					
Equipment	999,900.00	-	999,900.00	-	999,900
Books & Journals	126,397.00	-	126,397.00	-	126,397
PTAC	36,233.00	-	36,233.00	-	36,233
Repair & Renovation	124,335.00	-	124,335.00	-	124,335
Merged Scheme	397,272.00	-	397,272.00	-	397,272
UGC	3,145,863.00	-	3,145,863.00	-	3,145,863
<b>Total (H)</b>	<b>4,830,000.00</b>	-	<b>4,830,000.00</b>	-	<b>4,830,000</b>
<b>XII th Plan</b>					
Reader's Allowance	394,613.00	-	394,613.00	-	394,613
Seminar (S S Baghel)	120,000.00	-	120,000.00	-	120,000
Generator	871,366.00	-	871,366.00	-	871,366
Projector	113,658.00	-	113,658.00	-	113,658
Library Books	373,939.00	-	373,939.00	-	373,939
Computer & Peripherals	1,238,936.00	-	1,238,936.00	-	1,238,936

*Sonie Nangle*

Kolkata.

*Sumit*



IQAC	60,415.00	-	60,415.00	60,415
Seminar (Uma Sanjay Singh)	120,000.00	-	120,000.00	120,000
Equal Opportunity Cell	10,140.00	-	10,140.00	10,140
<b>Total (I)</b>	<b>3,303,067.00</b>	<b>-</b>	<b>3,303,067.00</b>	<b>3,303,067</b>
One Time Special Assistance (j)	1,241,973.00	-	1,241,973.00	1,241,973
<b>Grand Total (A+B+C+D+E+F+G+H+I+J)</b>	<b>64,874,397.67</b>	<b>582,287.00</b>	<b>65,456,684.67</b>	<b>65,456,685</b>

**Schedule 07 (Investment)**

Particulars	As at 31.03.2021	As at 31.03.2020
VCC Conveyance)	6,300,000.00	6,300,000.00
M G Salary		
Add: Addition during year	-	200,889,000.00
Development (opening)	5,480,000.06	5,480,000.06
Staff Qtrs	1,740,977.00	1,740,977.00
M G (Special Grant) (opening)	-	500,000.00
<b>Total</b>	<b>13,520,977.06</b>	<b>214,909,977.06</b>

**(Auto Sweep) Short term investment**

Syndicate Bank (Salary)	-	-
Syndicate Bank (M.G.)	-	-
Syndicate Bank (Spl. Grant)	1,707,481.91	3,415,937.86
Syndicate Bank (Dev. Fund)	8,727,697.24	8,727,697.24
Syndicate Bank (Cov. Adv.)	1,528,537.00	1,635,000.00
Syndicate Bank (Staff Qtrs)	-	-
<b>Total</b>	<b>11,963,716.15</b>	<b>13,778,635.10</b>

**Schedule 08 (Current Assets)**

Particulars	As at 31.03.2021	As at 31.03.2020
<b>Bank Balances</b>		
Syndicate Bank (Salary)	202,345,691.01	43,800,932.95
Syndicate Bank (M.G.)	4,092,324.92	81,852,164.06
Syndicate Bank (Spl. Grant)	2,691,765.99	18,748.42
Syndicate Bank (Dev. Fund)	13,533,906.78	2,429,534.10
Syndicate Bank (Cov. Adv.)	1,129,955.09	15,860.97
Syndicate Bank (Staff Qtrs)	3,487.19	3,402.61
RBI	-	-
Petty Cash	32,400.00	32,400.00
<b>Total (A)</b>	<b>223,829,530.98</b>	<b>128,153,043.11</b>
<b>Advances</b>		
<b>General (opening)</b>	105,634.00	
Add: Paid during year	-	
Less Recd. During year	25,500.00	80,134.00
<b>Festival Advance</b>		22,000.00
LTC/ HTC (Opening)	593,089.00	
Add: Paid during year	20,600.00	
Less Recd. During year	18,000.00	595,689.00
<b>Total (B)</b>	<b>697,823.00</b>	<b>720,723.00</b>
<b>Accrued Interest</b>	16,428,752.14	
Recd during year	6,918,146.00	
During year	9,510,606.14	
	7,333,970.00	
	16,844,576.14	16,428,752.14
	16,844,576.14	16,428,752.14
<b>TDS</b>	2,816,802.52	
During year	660,647.00	3,477,449.52
<b>P F Account</b>		35.00
Security Deposit (DESU)		29,260.00
Gas Cylinder		1,800.46
Misc. (EOL)		600.90
CSIR Project		695,953.49
National Seminar (Pol Sc)		10,527.00
<b>Total (C)</b>	<b>21,060,202.51</b>	<b>19,287,778.02</b>
<b>Grand Total (A+B+C)</b>	<b>245,587,556.49</b>	<b>148,161,544.13</b>

*Sonia Munge*

*Vinay*

*Kokila*

*Arun*



**Schedule 09 Unrestricted Fund (General Fund) (Academic Receipt)**

Particulars	For the year ending 31.03.2021		For the year ending 31.03.2020	
<b>College Funds</b>				
Tuition Fees	645,731.00		724,644.00	
Admission Fees	-		8,205.00	
College Magazine Fees	404,850.00		578,900.00	
Laboratory Fees	83,520.00		124,140.00	
Library & Reading Room Fees	538,600.00		799,200.00	
Garden Fees	269,900.00		399,600.00	
Lib. Fines	63,745.00			
Misc. Fees	272,300.00		434,337.00	
Water & Electricity Fees	2,160,400.00	4,439,046.00	3,196,800.00	6,265,826.00
<b>Grand Total (a+b)</b>		<b>4,439,046.00</b>		<b>6,265,826.00</b>

**Schedule 10 Grants**

Particulars	For the year ending 31.03.2021		For the year ending 31.03.2020	
UGC	446,381,754.00	446,381,754.00	770,371,048.00	770,371,048.00
Total		446,381,754.00		770,371,048.00

**Schedule 11 Income from Investments**

Particulars	For the year ending 31.03.2021		For the year ending 31.03.2020	
<b>Saving Bank Interest</b>				
Syndicate Bank (1161) MG				
Syndicate Bank (1234) MG Salary	1,141,929.20		301,167.15	
PNB	-		-	
<b>Total (A)</b>		1,141,929.20		301,167.15
<b>Accrued Interest on Investments</b>				
VCC (1157)/Auto Sweep				
VCC (1234)/ Auto Sweep	12,689,016.91		9,082,197.46	
<b>Total (B)</b>		12,689,016.91		9,082,197.46
<b>Grand Total (A+B)</b>		<b>13,830,946.11</b>		<b>9,383,364.61</b>

**Schedule 12 Other Income**

Particulars	For the year ending 31.03.2021		For the year ending 31.03.2020	
RTI	10.00		-	
Sale of Admission Forms & Prospectus	-		561,400.00	
Leave Pay Salary	-		-	
Sale of Newspaper/ Fines	-		171,605.00	
Income from Project	54,432.00		-	
Income from late adj. of LTC	-		-	
Canteen	-		85,228.00	
Misc. Income	77,880.00		789,720.00	
Licence Fees	-	132,322.00	75,000.00	
<b>Total A</b>		<b>132,322.00</b>		<b>1,682,953.00</b>

**Schedule 12 Other Income (Restricted)**

Particulars	For the year ending 31.03.2021		For the year ending 31.03.2020	
Development Fund	547,444.68		1,694,773.83	
Special Grant	473,505.62	1,020,950.30	587,760.78	2,282,534.61
<b>Total</b>		<b>1,020,950.30</b>		<b>2,282,534.61</b>

**Schedule 13 (Staff payments and Benefits)**

Particulars	For the year ending 31.03.2021		For the year ending 31.03.2020	
Teaching Staff	330,567,297.00		336,657,072.00	
Administrative Staff	12,707,051.00		14,641,186.00	
Class IV Staff	13,669,135.00		14,464,859.00	
Library Staff	8,689,216.00		9,884,802.00	
Laboratory Staff	23,991,520.00		26,006,658.00	
OTA (Gen. Staff)	-		8,600.00	
Tuition Fees reimbursement	951,000.00			
10 days earned leave encashment	460,977.00		404,212.00	



*Soumitra*

*V...*

*Kolkata,*

*A...*

*M...*

Conveyance to Staff	95,756.00		124,140.00
Medical Re-imburement	11,191,637.00		16,063,927.00
Pension	132941033.60		110917820.00
Enchashment of Earned Leave	1,497,333.00		
LTC/HTC	3321458.00		3017285.00
Gratuity	2,290,883.00		9,394,990.00
OTA (Lab. Staff)	6240.00		48240.00
Commutation of Pension	31,967,553.00		12,181,340.00
<b>Grand Total</b>		574,348,089.60	553,815,131.00

**Schedule 14 (Academic Expenditure)**

Particulars	For the year ending 31.03.2021		For the year ending 31.03.2020	
<b>Library Expenses</b>				
Books	582,175.00		540,867.00	
Journals & Periodicals	111,174.00		106,311.00	
Binding of Books				
<b>Subtotal (a)</b>		693,349.00		647,178.00
<b>Laboratory Expenses</b>				
<b>Physics Laboratory</b>				
Purchase of Appratus	87,500.00			
Contingency	8,028.00		26,486.00	
<b>Subtotal (b)</b>		95,528.00		26,486.00
<b>Chemistry Laboratory</b>				
Purchase of Appratus	39,555.00			
Contingency	30,991.00		60,000.00	
<b>Subtotal (c)</b>		70,546.00		60,000.00
<b>Electronics Laboratory</b>				
Purchase of Appratus	-			
Contingency	3,264.00		10,279.00	
<b>Subtotal (d)</b>		3,264.00		10,279.00
<b>Biology Laboratory</b>				
Purchase of Appratus	-		-	
Contingency	-		-	
<b>Subtotal (e)</b>		-		-
<b>Grand Total (a+b+c+d+e)</b>		862,687.00		743,943.00

**Schedule 15 (Administrative & General Expenditure)**

Particulars	For the year ending 31.03.2021		For the year ending 31.03.2020	
Telephone (Office)	6,500.00		5,518.00	
Telephone (Principal res)	11,325.00		20,108.00	
Conv Due from DU				
Postage	2,863.00		9,666.00	
Printing & Stationary	255,234.00		540,603.00	
Advertisement			255,670.00	
Audit Fees			3,000.00	
Generator Expenses	2,000.00			
Misc. Contingency	35,515.00		137,454.00	
Garden Expenditure	753,662.00		774,670.00	
Property Tax	4,458,052.00		33,305,091.00	
College magazine	24,491.00		35,753.00	
Conference	2,850.00			
Litigation fees	26,908.00		55,600.00	
Misc. Expend. (EOL)		5,579,400.00	2,042,868.00	
<b>Grand Total (a+b)</b>		5,579,400.00		37,186,001.00
		5,579,400.00		37,186,001.00

**Schedule 16 (Repair & Maintenance)**

Particulars	For the year ending 31.03.2021		For the year ending 31.03.2020	
Repair & Repalcement of Furniture	-		2,103.00	
Maintenance of College Bldg.	177,631.00		609,348.00	
Ground Rent	4,351.00		4,351.00	
Electricity Charges	2,069,770.00		3,741,360.00	
Water Charges	507,847.00	2,759,599.00	264,377.00	
<b>Total</b>		2,759,599.00		4,621,539.00
		2,759,599.00		4,621,539.00

*Sonia Manoj*  
V. n. n. n.

16/6/21

*Amuram*



Schedule 16 (Finance Cost)

Particulars	For the year ending 31.03.2021		For the year ending 31.03.2020	
Bank Charges	3,285.10	3,285.10	893.00	
		3,285.10		893.00

*Sonia Kaur*

*V. K. Singh*

*Kobila*

*Abhinav*

*[Signature]*



# V A A Z & ASSOCIATES

Chartered Accountants

## Auditor's Report

Atma Ram Sanatan Dharma College  
Dhaura Kuan,  
New Delhi-110021

We have audited the attached Balance Sheet of Atma Ram Sanatan Dharma College, OBC Grant Account as at 31st March 2021 and the Income and Expenditure Account for the year ended on the date annexed thereto. These financial statements are the responsibility of college and our responsibility is to express an opinion on these Financial Statement based on our audit.

We have conducted 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 from material misstatement. 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. We report that;

- (a) We have 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 accounts have been kept by the College so far appears from our examination of the books;
- (c) The Balance sheet and Income and expenditure Account dealt with by this report are in agreement with the books of accounts;



1/6794, East Rohtas Nagar, Shahdara, Delhi – 110 032  
T +91 98914 82555 E- cavaibhavaggarwal@icai.org

# V A A Z & ASSOCIATES

Chartered Accountants

- (d) In our opinion and to the best of our information and according to the explanations given to us the said accounts read together with the Accounting Policies and Notes as mentioned in schedule 21 thereon give a true and fair view;
- (i) In the case of the Balance Sheet, of the State of affairs of the College as at 31<sup>st</sup> March 2021; and
- (ii) In the case of the Income and Expenditure Account, of the excess of income over Expenditure for the year ended on that date

For VAAZ & ASSOCIATES  
Chartered Accountants  
FRN – 023428N



Vaibhav Aggarwal  
(Partner)  
Membership No. – 514348  
UDIN –

Date : 10/11/2022  
Place : New Delhi

**Atma Ram Sanatan Dharma College**  
**OBC Grant Account**  
**AUDITED BALANCE SHEET AS AT MARCH 31, 2021**

Sources of Funds	Schedule	As at 31.03.2021	As at 31.03.2020
<b>Unrestricted Funds</b>			
Corpus		-	-
General Fund		-	-
Designated/ Earmarked Funds	1	292,750,472	285,532,526.0
<b>Restricted Funds</b>		-	-
<b>Loans/ Borrowings</b>			
Secured		-	-
Unsecured		-	-
<b>Current Liabilities &amp; Provisions</b>	2	1,978,799	1,978,799
<b>Total</b>		<b>294,729,271</b>	<b>287,511,325</b>
<b>Application of Funds</b>			
<b>Fixed Assets</b>			
Tangible Assets	3	39,233,111	39,233,111
Intangible Assets			
Capital Work in Progress	4	123,178,281	123,178,281
<b>Investments</b>		-	-
Long Term	5	77,173,073	89,701,857
Short Term			
<b>Current Assets</b>	6	45,144,806	25,398,076
<b>Loans, Advances &amp; Deposits</b>	7	10,000,000	10,000,000
<b>Total</b>		<b>294,729,271</b>	<b>287,511,325</b>
Notes to Accounts	20	-	-

*Sonia Mangal*  
S.O Accounts

*Vijay*  
A.O.

*Kobilo*  
Bursar

*Shivendra*  
Principal

*Prasanna*  
Chairman

As per our separate report of even date attached

For VAAZ & Associates  
FRN - 023428N



CA Vaibhav Aggarwal (Partner)  
Membership No. 514348  
1/6794, Gali Lahorian, East Rohtas |  
Shahdara, Delhi-110032

Date: 10-11-2022

Place: - New Delhi

UDIN : 22514348BCTXLO1598

**Atma Ram Sanatan Dharma College**  
**OBC Grant Account**  
**Audited Income and Expenditure Account for the year ended March 31, 2021**

	Schedule	For the year ending 31.03.2021				For the year ending 31.03.2020	
		Unrestricted funds			Restricted fund	Total	Total
		Corpus	Designated fund	General Fund			
<b>Income</b>							
Academic Receipts		-	-	-	-	-	-
Grants & Donations	8	-	-	-	-	-	-
Income from Investments	9	-	-	7,217,964	-	7,217,964	9,336,571
Other Incomes	10	-	-	-	-	-	110,041
<b>Total (A)</b>		-	-	7,217,964	-	7,217,964	9,446,612
<b>Expenditure</b>							
Staff Payments & Benefits	11	-	-	-	-	-	-
Academic Expenses	12	-	-	18	-	18	-
Administrative & Gneral Expenses		-	-	-	-	-	-
Transporation Expenses		-	-	-	-	-	-
Repairs & Maintenance		-	-	-	-	-	-
Finance Costs	13	-	-	-	-	-	30
Other Expenses		-	-	-	-	-	-
<b>Total (B)</b>		-	-	18	-	18	30
Balance being excess of Income over Expenditure (A-B) Transfer to./ from Designated fund		-	-	7,217,946	-	7,217,946	9,446,582
Building Fund		-	-	-	-	-	-
Others (specify)		-	-	-	-	-	-
Notes to Accounts	20						

*Souvik Dasgupta*  
S.O Accounts

*Vishal*  
A.O.

*Kobilo*  
Bursar

*Sankar D.*  
Principal

*P. Singh*  
Chairman

As per our separate report of even date attached

For VAAZ & Associates  
FRN - 023428N



CA. Vaibhav Aggarwal (Partner)  
Membership No. 514348  
1/6794, Gali Lahorian, East Rohtas Nagar,  
Shahdara, Delhi-110032

Date: 10-11-2022

UDIN: 22514348 BCTXL01598

## Schedule 01 (Enmarked Fund)

Particulars		As at 31.03.2021	As at 31.03.2020
Grant from DU (NR)		99,500,000	99,500,000
Grant from DU (R)		29,125,000	29,125,000
Grant from DU (Developmet)		92,100,000	92,100,000
Excess of Expen. Over Income			
As per Last Year	64,807,526		
Add For the year	7,217,946	72,025,472	64,807,526
<b>Total</b>		<b>292,750,472</b>	<b>285,532,526.00</b>

## Schedule 02 (Current Liabilities)

Particulars		As at 31.03.2021	As at 31.03.2020
<b>Retention Money</b>			
As per Last Year	121,857		121,857
Less Paid during year	-		
		121,857	
			-
<b>Perfomance Guaratee</b>	89,390		89,390
		89,390	
<b>Earnest Money</b>			
Less: paid	1,767,552		
	-		
		1,767,552	1,767,552
<b>Total</b>		<b>1,978,799</b>	<b>1,978,799</b>

## Schedule 03 (Fixed Assets)

## Tangible Assts

Particulars	Previous year 2019-20	Addition during year	Total	Dep.	Net Balance as at 31.03.2021
Black Board & Duster	488,870	-	488,870	-	488,870
Bamboo Structure	3,521,750	-	3,521,750	-	3,521,750
Equipments	177,003	-	177,003	-	177,003
Lib Books	471,434	-	471,434	-	471,434
Projector	148,050	-	148,050	-	148,050
Furniture	163,834	-	163,834	-	163,834
Desk	1,740,704	-	1,740,704	-	1,740,704
False Celing	24,030,830	-	24,030,830	-	24,030,830
LED	754,625	-	754,625	-	754,625
Windows etc	1,506,138	-	1,506,138	-	1,506,138
Electrification	5,758,907	-	5,758,907	-	5,758,907
Water Cooler	14,650	-	14,650	-	14,650
Science Lab. Equipments	456,316	-	456,316	-	456,316
<b>Total</b>	<b>39,233,111</b>	<b>-</b>	<b>39,233,111</b>	<b>-</b>	<b>39,233,111</b>

## Schedule 04 (Work in Progress)

Particulars	Previous year 31-03-2020	Addition during year	Total	Dep.	Net Balance 31-03-2021
Repair & Renovation	120,545,869	-	120,545,869	-	120,545,869
Landscaping	2,632,412	-	2,632,412	-	2,632,412
<b>Total</b>	<b>123,178,281</b>	<b>-</b>	<b>123,178,281</b>	<b>-</b>	<b>123,178,281</b>

*Sonia Manje*  
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*Kokila*

*Accountant*

*(Signature)*



## Schedule 05 (Investment)

Particulars		As at 31.03.2021	As at 31.03.2020
<b>VCC (Recurring)</b>			
Opening Balance	17,852,081		
Add: During the year	-		
	17,852,081		
Less matured during year	2,109,865	15,742,216	17,852,081
<b>VCC (UDF)</b>			
Opening Balance	34,081,391		
Add: During the year	-		
	34,081,391		
Less matured during year	-	34,081,391	34,081,391
<b>VCC (Non Recurring)</b>			
Opening Balance	-		
Add: During the year	-		
	-		
Less matured during year	-	-	-
<b>Auto Sweep</b>			
A/c 11425	193,037		
A/c 11430	-		
A/c 18823	27,156,430		
Less matured during year	-	27,349,466	37,768,385
<b>Total</b>		<b>77,173,073</b>	<b>89,701,857</b>

## Schedule 06 (Current Assets)

Bank Balances		As at 31.03.2021	As at 31.03.2020
Syndicate Bank (Recurring)	774,643		(2,077,918)
Syndicate Bank (Non-Recurring)	39,511		10,974
Syndicate Bank (UDF)	11,675,181	12,489,335	301,165
<b>Accrued Interest</b>	23,939,595	-	
<b>Less Received</b>	1,924,531		
	<b>22,015,064</b>		
Recurring Account	1646488		
UDF	4419047		
Non-Recurring Account	31629	28,112,228	23,939,595
<b>TDS Deducted</b>	3,224,260		
<b>Add: refunded during year</b>	1,318,982		
		4,543,242	3,224,260
<b>Total</b>		<b>45,144,806</b>	<b>25,398,076</b>

## Schedule 07 (Loans &amp; Advances)

		As at 31.03.2021	As at 31.03.2020
M G Salary		10,000,000	10,000,000
<b>Total</b>		<b>10,000,000</b>	<b>10,000,000</b>

Sonia Marge

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Kolkata

Accountant

P.S.



Schedule 08 (Grants & Donations)

Particulars	For the year ending 31.03.2021	For the year ending 31.03.2020
Grant recd. from DU.	-	-
<b>Total</b>	-	-

Schedule 09 (Income on Investment)

Particulars	For the year ending 31.03.2021	For the year ending 31.03.2020
<b>Saving Bank Interest</b>		
Syndicate Bank (Recurring)	283	343
Syndicate Bank (UDF)	30,743	1,337
Syndicate Bank (Non-recurring)	1,007	425
<b>Total (A)</b>	<b>32,033</b>	<b>2,105</b>
<b>Accrued Interest on Investments</b>		
VCC (UDF)		
VCC (Rec)		
VCC (N R)	7185931	9334466
<b>Total (B)</b>	<b>7,185,931</b>	<b>9,334,466</b>
<b>Grand Total (A+B)</b>	<b>7,217,964</b>	<b>9,336,571</b>

Schedule 10 (Other Income)

Particulars	For the year ending 31.03.2021	For the year ending 31.03.2020
Tender Money	-	30,000
Income from BSES	-	80,041
<b>Grand Total</b>	-	<b>110,041</b>

Schedule 11 (Staff payment & benefits )

Particulars	For the year ending 31.03.2021	For the year ending 31.03.2020
Advertising		-
Architect Fees	-	-
shifting of transformer	-	-
Salary (Site Engineer)	-	-
<b>Grand Total</b>	-	-

Schedule 12 (Repair & Maintenance)

Particulars	For the year ending 31.03.2021	For the year ending 31.03.2020
Shifting of Transformer	-	-
<b>Total</b>	-	-

Schedule 14 (Finance Cost)

Particulars	For the year ending 31.03.2021	For the year ending 31.03.2020
Bank Charges	18	30
<b>Total</b>	<b>18</b>	<b>30</b>

Schedule 15 (other expenses)

Particulars	For the year ending 31.03.2021	For the year ending 31.03.2020
Architect Fee	-	-
<b>Total</b>	-	-

*Sanjeev Dange*

*V...*

*Kolkata*

*[Signature]*

*[Signature]*



# V A A Z & ASSOCIATES

Chartered Accountants

## Auditor's Report

Atma Ram Sanatan Dharma College  
Dhaura Kuan,  
New Delhi-110021

We have audited the attached Balance Sheet of Atma Ram Sanatan Dharma College, Provident Fund Account as at 31st March 2021 and the Income and Expenditure Account for the year ended on the date annexed thereto. These financial statements are the responsibility of college and our responsibility is to express an opinion on these Financial Statement based on our audit.

We have conducted 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 from material misstatement. 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. We report that;

- (a) We have 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 accounts have been kept by the College so far appears from our examination of the books;
- (c) The Balance sheet and Income and expenditure Account dealt with by this report are in agreement with the books of accounts;



1/6794, East Rohtas Nagar, Shahdara, Delhi – 110 032  
T +91 98914 82555 E- cavaibhavaggarwal@icai.org

# V A A Z & ASSOCIATES

Chartered Accountants

- (d) In our opinion and to the best of our information and according to the explanations given to us the said accounts read together with the Accounting Policies and Notes as mentioned in schedule 21 thereon give a true and fair view;
- (i) In the case of the Balance Sheet, of the State of affairs of the College as at 31<sup>st</sup> March 2021; and
- (ii) In the case of the Income and Expenditure Account, of the excess of income over Expenditure for the year ended on that date

For VAAZ & ASSOCIATES  
Chartered Accountants  
FRN – 023428N

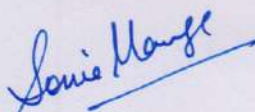



Vaibhav Aggarwal  
(Partner)  
Membership No. – 514348  
UDIN –

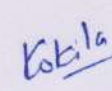
Date : 10/11/2022  
Place : New Delhi

**Atma Ram Sanatan Dharma College**  
**Provident Fund Account**  
**Audited Balance Sheet as at March 31, 2021**

Sources of Funds	Schedule	As at 31-03-2021	As at 31-03-2020
<b>Unrestricted Funds</b>		-	-
Corpus		-	-
General Fund		-	-
Designated/ Earmarked Funds		-	-
<b>Restricted Funds</b>		-	-
<b>Loans/ Borrowings</b>		-	-
Secured		-	-
Unsecured		-	-
<b>Current Liabilities &amp; Provisions</b>	1	274,959,353	244,439,973
<b>Total</b>		<b>274,959,353</b>	<b>244,439,973</b>
<b>Application of Funds</b>			
<b>Fixed Assets</b>		-	-
Tangible Assets		-	-
Intangible Assets		-	-
Capital Work in Progress		-	-
<b>Investments</b>		-	-
Long Term	2	202,772,730	189,407,666
Short Term		-	-
<b>Current Assets</b>	3	71,978,898	54,810,912
<b>Loans, Advances &amp; Deposits</b>	4	207,725	221,395
<b>Total</b>		<b>274,959,353</b>	<b>244,439,973</b>
Notes to Accounts	21		

  
**S.O. Accounts**

  
**A.O**

  
**Bursar**

  
**Principal**

  
**Chairman**

As per our separate report of even date attached

For VAAZ & Associates

FRN - 023428N

  
 CA Vaibhav Aggarwal (Partner)

Membership No. 514348

1/6794, Gali Lahorian, East Rohtas Nagar,  
 Shahdara, Delhi-110032

Date: 10-11-2022

Place: - New Delhi

UDIN: 22514348BCTXL01598

**Atma Ram Sanatan Dharma College**  
**Provident Fund Account**  
**Audited Income and Expenditure for the period / year ended March 31, 2021**

	Schedule	For the Year Ending 31-03-2021					For the year ending 31-03-2020
		Unrestricted funds			Restricted fund	Total	Total
		Corpus	Desig. fund	General Fund			
<b>Income</b>							
Academic Receipts	5	-	-	-	-	-	
Grants & Donations		-	-	-	-	-	
Income from Investments		-	-	14,875,085	-	14,875,085	
Other Incomes		-	-	-	-	-	
<b>Total (A)</b>		-	-	14,875,085	-	14,875,085	
<b>Expenditure</b>							
Staff Payments & Benefits	6	-	-	-	-	-	
Academic Expenses		-	-	-	-	-	
Administrative & Gneral Expenses		-	-	-	-	-	
Transporation Expenses		-	-	-	-	-	
Repairs & Maintenance		-	-	-	-	-	
Finance Costs		-	-	-	-	-	
Other Expenses		-	-	520	-	520	
<b>Total (B)</b>			-	-	520	-	520
Balance being excess if Income over Expenditure (A-B)		-	-	520	-	520	
Transfer to. From Designated fund		-	-	14,874,565	-	14,874,565	
Building Fund		-	-	-	-	-	
Others (specify)		-	-	-	-	-	
Notes to Accounts	21						

*Sonia Mangal*  
S.O. Accounts

*V. K. Kishor*  
A.O. Bursar

*[Signature]*  
Principal

*[Signature]*  
Chairman

As per our separate report of even date attached

For VAAZ & Associates  
FRN - 023428N



CA Vaibhav Aggarwal (Partner)  
Membership No. 514348  
1/6794, Gali Lahorian, East Rohtas Nagar,  
Shahdara, Delhi-110032

Date: 10-11-2022  
Place: - New Delhi

UDIN: 22514348 BCLXLO 1598

**Schedule 01 (Current Liabilities)**

Particulars		As at 31-03-2021	As at 31-03-2020
<b>Employees Subscription</b>			
Last Balance Sheet	215,089,863		
Add: revd. During year	21,051,500		
	236,141,363		
Less Final Withdrawal	4,937,090		
	231,204,273		
Add: Interest Distributed	15,812,353		
	247,016,626	<b>247,016,626</b>	215,089,863
<b>Employers Contribution</b>			
Last Balance Sheet	11,337,621		
Add: revd. During year	479,760		
	11,817,381		
Less Final Withdrawal	-		
	11,817,381		
Add: Interest Distributed	757,389		
	12,574,770	<b>12,574,770</b>	11,337,621
<b>Employees Subscription (NPS)</b>			
Last Balance Sheet	3,024,011.00		
Add: revd. During year	-		
	3,024,011.00		
Less Final Withdrawal	474,678.00		
	2,549,333.00		
Add: Interest Distributed	-		
	2,549,333.00	<b>2,549,333</b>	3,024,011
<b>Salary Account</b>	20,862.00	<b>20,862</b>	20,862
less: During year	-		
<b>Employers Contribution (NPS)</b>			
Last Balance Sheet	2,972,399		
Add: revd. During year	-		
	2,972,399		
Less Final Withdrawal	474,677		
	2,497,722		
Add: Interest Distributed	-		
	2,497,722	<b>2,497,722</b>	2,972,399
<b>Interest Distribution Account (Old Scheme)</b>			
Last Balance Sheet	8,810,456		
Add : Trf. From Inc. & Expenditure	14,670,112		
	23,480,568		
<b>Less Distributed</b>			
Subscription	15,812,353		
Contribution	757,389		
	6,910,826	<b>6,910,826</b>	8,810,456
<b>Interest Distribution Account (New Pension Scheme)</b>			
Last Balance Sheet	3,184,761		
Add : Trf. From Inc. & Expenditure	204,454		
	3,389,215		
<b>Less Distributed</b>			
Subscription	-		
Contribution	-		
	3,389,215	<b>3,389,215</b>	3,184,761
<b>Grand Total</b>		<b>274,959,353</b>	<b>244,439,973</b>

*Sonie Mangal*

*V...*

*Kolala*

*Accountant*



*[Signature]*

**Schedule 02 (Investment)**

Particulars		As at 31-03-2021	As at 31-03-2020
<b>VCC (Old Scheme)</b>			
Opening Balance	183,533,948		
Add: During the year	18,361,134		
	201,895,082		
Less matured during year	-	201,895,082	183,533,948
Auto Sweep NPS		-	4,996,070
<b>VCC (New Pension Scheme)</b>			
Opening Balance	877,648		
Add: During the year	-		
	877,648		
Less matured during year	-	877,648	877,648
<b>Total</b>		<b>202,772,730</b>	<b>189,407,666</b>

**Schedule 03 (Current Assets)**

Bank Balances		As at 31-03-2021	As at 31-03-2020
Syndicate Bank (1195)	5,983		
Syndicate Bank (8892)	4,562,372		
		4,568,355	1,828,826
<b>Interest Accrued on Investments</b>			
<b>Old Scheme</b>			
Opening Balance	40,959,931		
Add: During the year	11,863,283		
	52,823,214		
Less matured during year	7,582	52,815,632	40,959,931
<b>(New Pension Scheme)</b>			
Opening Balance	4,481,907		
Add: During the year	201,802		
	4,683,709		
Less matured during year	380,617	4,303,092	4,481,907
<b>TDS</b>	7,540,248		7,540,248
Add: During the year	2,751,571	10,291,819	
<b>Grand Total</b>		<b>71,978,898</b>	<b>54,810,912</b>

**Schedule 04 (Loans)**

Particulars		As at 31-03-2021	As at 31-03-2020
<b>P.F. Loans</b>			
Opening Balance	221,395		
Add: During the year	150,000		
	371,395		
Less recovered during year	163,670	207,725	221,395
<b>Total</b>		<b>207,725</b>	<b>221,395</b>

*Sonia Nayal*

*✓*

*Kobila*

*Accepted*



**Schedule 05 (Income on Investment)**

Particulars	For the year ending 31-03-2021	For the year ending 31-03-2020
<b>Saving Bank Interest</b>		
Syndicate Bank (1195)	70,912	6,375
Syndicate Bank (8892)	2,652	828
PNB	-	-
<b>Total (A)</b>	<b>73,564</b>	<b>7,203</b>
<b>Accrued Interest on Investments</b>		
VCC (1195)	14599719	14967041
VCC (8892)	201,802	317,372
<b>Total (B)</b>	<b>14,801,521</b>	<b>15,284,413</b>
<b>Grand Total (A+B)</b>	<b>14,875,085</b>	<b>15,291,616</b>

**Schedule 06 (Financial Costs)**

Particulars	For the year ending 31-03-2021	For the year ending 31-03-2020
Bank Charges	520	-
<b>Grand Total (A+B)</b>	<b>520</b>	<b>-</b>

*Soni Dange*

*V. S. ...*

*Kukila*

*[Signature]*



*[Signature]*

# V A A Z & ASSOCIATES

Chartered Accountants

## Auditor's Report

Atma Ram Sanatan Dharma College  
Dhaura Kuan,  
New Delhi-110021

We have audited the attached Balance Sheet of Atma Ram Sanatan Dharma College, Student Societies Account as at 31st March 2021 and the Income and Expenditure Account for the year ended on the date annexed thereto. These financial statements are the responsibility of college and our responsibility is to express an opinion on these Financial Statement based on our audit.

We have conducted 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 from material misstatement. 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. We report that;

- (a) We have 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 accounts have been kept by the College so far appears from our examination of the books;
- (c) The Balance sheet and Income and expenditure Account dealt with by this report are in agreement with the books of accounts;



1/6794, East Rohtas Nagar, Shahdara, Delhi – 110 032  
T +91 98914 82555 E- cavaibhavaggarwal@icai.org

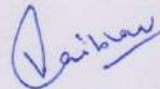
# V A A Z & ASSOCIATES

Chartered Accountants

(d) In our opinion and to the best of our information and according to the explanations given to us the said accounts read together with the Accounting Policies and Notes as mentioned in schedule 21 thereon give a true and fair view;

- (i) In the case of the Balance Sheet, of the State of affairs of the College as at 31<sup>st</sup> March 2021; and
- (ii) In the case of the Income and Expenditure Account, of the excess of income over Expenditure for the year ended on that date

For VAAZ & ASSOCIATES  
Chartered Accountants  
FRN – 023428N



Vaibhav Aggarwal  
(Partner)  
Membership No. – 514348  
UDIN –



Date : 10/11/2022  
Place : New Delhi

**Atma Ram Sanatan Dharma College**  
**Student Societies Account**  
**Audited Balance Sheet as at March 31, 2021**

Sources of Funds	Schedule	As at 31.03.2021	As at 31.03.2020
<b>Unrestricted Funds</b>			
Corpus		-	-
General Fund	1	165,663,068	137,114,000
Designated/ Earmarked Funds	2	34,663,967	32,190,166
Restricted Funds	3	782,800	782,800
Loans/ Borrowings			
Secured		-	-
Unsecured		-	-
Current Liabilities & Provisions	4	10,968,844	6,115,135
<b>Total</b>		<b>212,078,680</b>	<b>176,202,101</b>
<b>Application of Funds</b>			
Fixed Assets			
Tangible Assets	5	13,941,634	12,198,365
Intangible Assets		-	-
Capital Work in Progress		-	-
Investments			
Long Term	6	85,113,010	85113010
Short Term		7,193,041	27634041
Current Assets	7	105,830,995	51,256,685
Loans, Advances & Deposits		-	-
<b>Total</b>		<b>212,078,680</b>	<b>176,202,101</b>
Notes to Accounts	21		

*Sonia Hansel*  
S.O. Accounts

*V. K. Kataria*  
A.O

*Kolala*  
Bursar

*Shamsher*  
Principal

*Chairman*  
Chairman

As per our separate report of even date attached

For VAAZ & Associates  
FRN - 023428N

*Vaibhav*



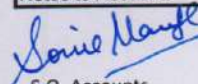
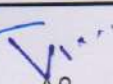
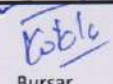
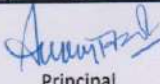
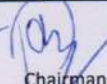
CA. Vaibhav Aggarwal (Partner)  
Membership No. 514348  
1/6794, Gali Lahorian, East Rohtas Nagar,  
Shahdara, Delhi-110032

Date: 10-11-2022  
Place: - New Delhi

UDIN: 22514348BCTxL01598

**Atma Ram Sanatan Dharma College**  
**Audited Income and Expenditure Account of Student Societies for the year ended on March 31, 2021**

	Schedule	For the year ending 31.03.2021					For the year ending
		Unrestricted funds				Restricted fund	Total
		Corpus	Designated fund	General Fund	Total		
<b>Income</b>							
Academic Receipts	8	-	-	31,040,072	-	31,040,072	28,932,565
Grants & Donations		-	-	-	-	-	-
Income from Investments	9	-	-	11,807,870	-	11,807,870	12,365,990
Other Incomes	10	-	-	542,411	-	542,411	1,027,589
<b>Total (A)</b>		-	-	43,390,353	-	43,390,353	42,326,143
<b>Expenditure</b>							
Staff Payments & Benefits		-	-	-	-	-	-
Academic Expenses	11	-	-	10,808,879	-	10,808,879	19,456,688
Administrative & General Expenses		-	-	-	-	-	-
Transportation Expenses		-	-	-	-	-	-
Repairs & Maintenance		-	-	-	-	-	-
Finance Costs	12	-	-	3,913	-	3,913	16,022
Other Expenses		-	-	-	-	-	-
<b>Total (B)</b>		-	-	10,812,792	-	10,812,792	19,472,710
Balance being excess if Income over Expenditure (A-B)		-	-	32,577,561	-	32,577,561	22,853,433
Transfer to. From Designated fund		-	-	-	-	-	-
Building Fund		-	-	-	-	-	-
Others (specify)		-	-	-	-	-	-
Notes to Accounts	20						

 S.O. Accounts  
 A.O.  
 Bursar  
 Principal  
 Chairman

As per our separate report of even date attached

For VAAZ & Associates  
 FRN - 023428N

  
  
 CA. Vaibhav Aggarwal (Partner)  
 Membership No. 514348  
 1/6794, Gali Lahorian, East Rohtas Nagar,  
 Shahdara, Delhi-110032

Date: 10-11-2022  
 Place: - New Delhi

UDIN - 22514348BCTXL01598

Schedule 01 (General Fund)

Particulars		As at 31.03.2021	As at 31.03.2020
Student Accumulated Fund			
Last Balance Sheet	137,114,000		
Less: Spent during year	4,028,493		
	133,085,507		
Add: Income trf from Income & Exp. A/c	32,577,561		
		165,663,068	137,114,000.00
<b>Total</b>		<b>165,663,068</b>	<b>137,114,000</b>

Schedule 02 (Enmarked fund)

Particulars		As at 31.03.2021	As at 31.03.2020
<b>Lib. Development Fund</b>			
Last Balance Sheet	3,815,084		
Add: Collection during year	2,655,255		
	6,470,339		
Less: Spent during year	1,645,482		
		4,824,857	3,815,084
<b>Total (a)</b>	<b>4,824,857</b>	<b>4,824,857</b>	<b>3,815,084</b>
<b>Computer Fund</b>			
Last Balance Sheet	19,690,681		
Add: Collection during year	19,690,681		
Less: Spent during year			
	19,690,681	19,690,681	19,690,681
<b>Total (b)</b>	<b>19,690,681</b>	<b>19,690,681</b>	<b>19,690,681</b>
<b>Security Account</b>			
Last Balance Sheet	6,609,785		
Add: Collection during year	1,616,000		
	8,225,785		
Less: Spent during year	709,000		
	7,516,785		
Less: Income from Lapse Security	-		
<b>Total (c)</b>	<b>7,516,785</b>	<b>7,516,785</b>	<b>6,609,785</b>
<b>WUS Fees</b>			
Last Balance Sheet	221,045		
Add: Collection during year	13,535		
	234,580		
Less: Spent during year	13,555		
	221,025	221,025	221,045
<b>Total (d)</b>	<b>221,025</b>	<b>221,025</b>	<b>221,045</b>
<b>Anti-sexual harassment fees</b>		<b>As at 31.03.2021</b>	<b>As at 31.03.2020</b>
Last Balance Sheet	553,520		
Add: Collection during year	27,070		
	580,590		
Less: Spent during year	10,422		
	570,168	570,168	553,520
<b>Total (e)</b>	<b>570,168</b>	<b>570,168</b>	<b>553,520</b>
<b>Alumni Association</b>			
Last Balance Sheet	1,289,358		
Add: Collection during year	540,400		
	1,829,758		
Less: Spent during year	-		
	1,829,758	1,829,758	1,289,358
<b>Total (e)</b>	<b>1,829,758</b>	<b>1,829,758</b>	<b>1,289,358</b>
<b>NSS Fund</b>			
Last Balance Sheet	10,693		
Add: Collection during year	-		
	10,693		
Less: Spent during year	-		
	10,693		
<b>Total (f)</b>	<b>10,693</b>	<b>10,693</b>	<b>10,693</b>
<b>Total (a+b+c+d+e+f)</b>		<b>34,663,967</b>	<b>32,190,166</b>

*Soni Singh*

*V...*

*Kobils*

*...*

*...*



Schedule 03 (Restricted Fund)

Particulars		As at 31.03.2021	As at 31.03.2020
<b>Scholarship</b>			
Sanjeev & Jitender Arora	20,000		20,000
C L Suri	15,000		15,000
S K batra	12,000		12,000
Sultan Chand	630,700		630,700
Rukmini Tara Chand	10,000		10,000
Raj Kumari Dhawan	13,000		13,000
Chairman Scholarship	50,500		50,500
S S Arora	25,000		25,000
Manju Dhawan	6,600		6,600
<b>Total</b>		<b>782,800</b>	<b>782,800</b>

Schedule 04 (Current Liabilities & Provisions)

Particulars		As at 31.03.2021	As at 31.03.2020
Tender Money		12,000	12,000
Retention Money		2,250	2,250
Margin Money		55,000	55,000
performance security			7,817
Earnest Money Deposit received	8,000.00		
Less Paid	2,000.00	8,000	10,000
Canteen Fund		10,490	10,490
<b>Examination Fees (University)</b>	3,818,279.00		
Add: Recd. During year	4,800,568.00		
Less Expenditure	71,398.00	8,547,449	3,818,279
<b>Add On Course (BSE)</b>	107,420.00		
Add: Recd. During year	381,600.00		
Less Expenditure	247,244.00		
		241,776	107,420
Eco Club	57,412.00		
Add: Recd. During year	-		
Less Expenditure	-	57,412	57,412
<b>Total (A)</b>		<b>8,934,377</b>	<b>4,080,668</b>

Particulars		As at 31.03.2021	As at 31.03.2020
Contra adj. of Assets (Lab)			
Last Balance Sheet	2,034,467		
During year	-		
	2,034,467	2,034,467	2,034,467
<b>Total (B)</b>		<b>2,034,467</b>	<b>2,034,467</b>
<b>Total (A) + (B)</b>		<b>10,968,844</b>	<b>6,115,135</b>

Schedule 05 (Fixed Assets)

Tangible Assets

Particulars	Previous year 31.03.2020	Addition during year	Total	Dep.	Net balance as on 31.03.2021
Games & Sports	802,438	-	802,438	-	802,438
Boundary Wall	289,578	-	289,578	-	289,578
Basket Ball Court	108,736	-	108,736	-	108,736
Furniture & Equipment	1,228,314	174,200	1,402,514	-	1,402,514
Assets Out of Accumulated	5,212,811	-	5,212,811	-	5,212,811
Cricket Wicket	191,000	-	191,000	-	191,000
Books & Stationary	217,822	-	217,822	-	217,822
Air Conditioners	197,485	-	197,485	-	197,485
CCTV Cameras	604,537	-	604,537	-	604,537
Computer & Peripherals	355,321	1,007,914	1,363,235	-	1,363,235
Photocopier	293,100	-	293,100	-	293,100
PVC Dustbin	99,844	-	99,844	-	99,844
Electronic lab assets	35,797	-	35,797	-	35,797
Library	299,475	-	299,475	-	299,475
Laboratory	2,262,107	561,155	2,823,262	-	2,823,262
<b>Total</b>	<b>12,198,365</b>	<b>1,743,269</b>	<b>13,941,634</b>	-	<b>13,941,634</b>

*Sanjeev Arora*

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*Kobla*

*Arora*

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Schedule 06 (Investment)

Particulars		As at 31.03.2021	As at 31.03.2020
<b>VCC (Old Scheme)</b>			
Opening Balance	83,816,376		
Add: During the year	-		
	83,816,376	83,816,376	83,816,376
Less matured during year			
<b>Auto Sweep</b>	27,634,041		
Add: During the year	-		
	27,634,041		
Less matured during year	20,441,000	7,193,041	27634041
<b>VCC (Scholarships)</b>			
Sanjeev & Jitender	20,000		20,000
Motia Suri	15,000		15,000
S K Batra	12,000		12,000
Naresh Kumari	520,000		520,000
Usha Aggarwal	171,519		171,519
Sultan Chand	503,515		503,515
Arora	25,000		25,000
Manju Dhawan	6,600		6,600
Rajkumari Tarachand	10,000		10,000
Raj kumari dewan	13,000		13,000
<b>Total</b>	1,296,634	1,296,634	1,296,634
		92,306,051	112,747,051

Schedule 07 (Current Assets)

Bank Balances		As at 31.03.2021	As at 31.03.2020	
Syndicate Bank (1157)	45,853,381	45,853,381	(4,041,445)	
Syndicate Bank (15234)	374,771	374,771	396,660	
PNB	134,415	134,415	132,462	
ICIC Bank	6,476,845	6,476,845	11,331,781	
Cash	200	200	200	
Advances	16,374			
Add: Given during year	559,570			
Less: recd. during year	575,944			
	575,570	374	16,374	
<b>Total (A)</b>		52,839,985	7,836,032	
<b>Accrued Interest</b>	39,169,880		39,169,880	
Add: During the year	10,239,638			
Less Recd. During year	1,620,283	47,789,235		
TDS	4,627,278		4,627,278	
Add: during the year	942,293			
less: during the year	-	5,569,571		
Due from M G Account (B)	-	(21,000)	(21,000)	
<b>Scholarships</b>	<b>As at 31.03.2020</b>	<b>Paid During year</b>	<b>recd. during year</b>	<b>As at 31.03.2021</b>
Sanjeev & Jitender	(16,766)	-	2,000	(14,766)
S K Batra	(13,160)	-	500	(12,660)
Naresh Kumari	(67,040)	-	27,500	(39,540)
C L Suri	(13,651)	-	1,500	(12,151)
Sultan Chand	(225,727)	37,891	11,000	(252,618)
Manju Dhawan	(660)	-	500	(160)
SS Arora	4,000	-	2,000	6,000
Rajkumari Tarachand	(12,512)	-	1,100	(11,412)
Inder Raj Dhawan	(10,990)	-	500	(10,490)
Raj kumari dewan	1,000	-	-	1,000
<b>Total (C)</b>	<b>(355,505)</b>	<b>37,891</b>	<b>46,600</b>	<b>(346,796)</b>
<b>Total (A)+(B)+(C)</b>	<b>51,266,885</b>			<b>105,830,995</b>

*Sanjeev*

*V...*

*Kokila*

*Arora*

*Raj*



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

Particulars	As on 31.03.2021		As on 31.03.2020	
<b>College Funds</b>				
Bio Lab Fees	220800		207000	
Common Room Fees	64755		53265	
Cultural Society	1510950		1242850	
Dramatic Society	942246		1067300	
Games & Sports	1618736		1400530	
General Amenties	9561266		7647715	
Ground Development Fund	1295100		1065300	
Seminar Fees (Hons)	650400		420600	
Lab Development Fund	2578659		1544479	
Placement Cell	540400		694700	
S S General Fund	2205067		3420486	
Student Aid Fund	1302100		1158300	
N CC Activity	888781		710200	
Social Function	1294500		1065300	
Special Fees	184600		227200	
Student Union	1734800		1673850	
Computer Lab Fee	1671200		1722000	
FDP Fee	843862		148160	
YOUth Conclave			215000	
<b>Subtotal (a)</b>	<b>29108222</b>	<b>29108222</b>	<b>25684235</b>	<b>25684235</b>
<b>University Funds</b>				
Cultural Council	27090		20370	
Delhi University Library Fund	13200		28600	
D.U.S.U.	54620		82080	
N S S	71440		81480	
University Development Fund	1626600		2444400	
University Enrollment	0		309350	
University Sports Fund	135550		203700	
University Re-enrollment	3350		3350	
DU Lib Security			75000	
<b>Subtotal (b)</b>	<b>1931850.00</b>	<b>1931850</b>	<b>3248330.00</b>	<b>3248330</b>
<b>Grand Total (a+b)</b>		<b>31040072</b>		<b>28932565</b>

**Schedule 09 Income from Investments**

Particulars	As on 31.03.2021		As on 31.03.2020	
<b>Saving Bank Interest</b>				
Syndicate Bank (1157)	346501		933	
Syndicate Bank (15234)	9840		10952	
PNB	1953		4623	
ICICI Bank	373217		468445	
<b>Total (A)</b>	<b>731512</b>	<b>731512</b>	<b>484953</b>	<b>484953</b>
<b>Accrued Interest on Investments</b>				
VCC (1157)				
Interest Accrued	11076358		10968562.00	
Interest received	0		912475.11	
<b>Total (B)</b>		<b>11076358</b>		<b>11881037</b>
<b>Grand Total (A+B)</b>		<b>11807870</b>		<b>12365990</b>

*Sonia Mangal*

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*Kobla*

*A...*

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**Schedule 10 Other Income**

Particulars	As on 31.03.2021		As on 31.03.2020	
Income from Lapse Security	680000		890000	
I.C.M.R Project	(137589)	542411	137589	1027589
<b>Total A</b>		542411		1027589

**Schedule 11 Unrestricted Fund (Academic Expenditure)**

Particulars	As on 31.03.2021		As on 31.03.2020	
<b>College Funds</b>				
Bio Lab	0		11577	
Common Room	0		0	
Cultural Society	6000		809480	
Dramatic Society	0		986366	
Games & Sports	76996		757358	
General Amenties	4924844		7018206	
Ground Development Fund	806112		164580	
Seminar Fees (Hons)	29500		7500	
Lab Development Fund	1002659		506045	
Placement Cell			292676	
S S General Fund	322790		1762536	
Student Aid Fund	1067000		803000	
N CC Activity	180941		657691	
Social Function	0		702619	
Student Union	0		1638695	
Computer Lab Fee	35872		11009	
FDP Fee	128500		189920	
Youth Conclave	0		215000	
<b>Subtotal (a)</b>	<b>8581214</b>	8581214	<b>16534258</b>	16534258
<b>University Funds</b>				
Cultural Council	13555		20370	
Delhi University Library Fund	13200		15400	
D.U.S.U.	54620		82080	
N S S	71440		81480	
University Development Fund	1626600		2444400	
University Enrollment	309350		0	
University Sports Fund	135550		203700	
University Re-enrollment	3350		0	
DU Lib Security	0		75000	
<b>Subtotal (b)</b>		2227665	<b>2922430</b>	2922430
<b>Grand Total (a+b)</b>		<b>10808879</b>		<b>19456688</b>

**Schedule 12 Finance Cost**

Particulars	As on 31.03.2021		As on 31.03.2020	
Bank Charges	3913	3913	16022	16022

*Sonia Hande*

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*Amur...*

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# V A A Z & ASSOCIATES

Chartered Accountants

## Auditor's Report

Atma Ram Sanatan Dharma College  
Dhaura Kuan,  
New Delhi-110021

We have audited the attached Balance Sheet of Atma Ram Sanatan Dharma College, Building Fund Account as at 31st March 2021 and the Income and Expenditure Account for the year ended on the date annexed thereto. These financial statements are the responsibility of college and our responsibility is to express an opinion on these Financial Statement based on our audit.

We have conducted 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 from material misstatement. 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. We report that;

- (a) We have 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 accounts have been kept by the College so far appears from our examination of the books;
- (c) The Balance sheet and Income and expenditure Account dealt with by this report are in agreement with the books of accounts;



1/6794, East Rohtas Nagar, Shahdara, Delhi – 110 032  
T +91 98914 82555 E- cavaibhavaggarwal@icai.org

# V A A Z & ASSOCIATES

Chartered Accountants

(d) In our opinion and to the best of our information and according to the explanations given to us the said accounts read together with the Accounting Policies and Notes as mentioned in schedule 21 thereon give a true and fair view;

- (i) In the case of the Balance Sheet, of the State of affairs of the College as at 31<sup>st</sup> March 2021; and
- (ii) In the case of the Income and Expenditure Account, of the excess of Income over Expenditure for the year ended on that date

For VAAZ & ASSOCIATES  
Chartered Accountants  
FRN – 023428N

Date : 10/11/2022  
Place : New Delhi

  
Vaibhav Aggarwal  
(Partner)  
Membership No. – 514348  
UDIN –



**Atma Ram Sanatan Dharma College**  
**Building Fund Account**  
**Audited Balance Sheet as at March 31, 2021**

Sources of Funds	Schedule	As at 31-03-2021	As at 31-03-2020
<b>Unrestricted Funds</b>			
Corpus		-	-
General Fund	1	2,133,450	2,133,450
Designated/ Earmarked Funds		-	-
<b>Restricted Funds</b>			
Loans/ Borrowings		-	-
Secured		-	-
Unsecured		-	-
Current Liabilities & Provisions		-	-
<b>Total</b>		<b>2,133,450</b>	<b>2,133,450</b>
<b>Application of Funds</b>			
<b>Fixed Assets</b>			
Tangible Assets	2	2,131,775	2,131,775
Intangible Assets		-	-
Capital Work in Progress		-	-
<b>Invesments</b>			
Long Term		-	-
Short Term		-	-
Current Assests	3	1,675	1,675
Loans, Advances & Deposits		-	-
<b>Total</b>		<b>2,133,450</b>	<b>2,133,450</b>
Notes to Accounts	20		

*Sonia Mangal*

S.O Accounts

*Vijay*

A.O.

*Kokils*

Bursar

*Arvind*

Principal

*Pooja*

Chairman

As per our separate report of even date attached

For VAAZ & Associates

FRN - 023428N



CA. Vaibhav Aggarwal (Partner)

Membership No. 514348

1/6794, Gali Lahorian, East Rohtas Nagar,  
 Shahdara, Delhi-110032

Date: - 10-11-2022

Place: - New Delhi

UDIN: 22514348BCTXL01598

Atma Ram Sanatan Dharma College  
Building Fund Account  
Audited Income and Expenditure for the year ended on March 31, 2021

	Schedule	For the year ending 31-03-2021					For the year ending
		Unrestricted funds					31-03-2020
		Corpus	Designated fund	General Fund	Restricted fund	Total	Total
<b>Income</b>							
Academic Receipts		-	-	-	-	-	-
Grants & Donations		-	-	-	-	-	-
Income from Investments		-	-	-	-	-	-
Other Incomes		-	-	-	-	-	-
<b>Total (A)</b>		-	-	-	-	-	-
<b>Expenditure</b>							
Staff Payments & Benefits		-	-	-	-	-	-
Academic Expenses		-	-	-	-	-	-
Administrative & General Expenses		-	-	-	-	-	-
Transporation Expenses		-	-	-	-	-	-
Repairs & Maintenance		-	-	-	-	-	-
Finance Costs		-	-	-	-	-	-
Other Expenses		-	-	-	-	-	-
<b>Total (B)</b>		-	-	-	-	-	-
Balance being excess if Income over Expenditure (A-B)		-	-	-	-	-	-
Transfer to. From Designated fund		-	-	-	-	-	-
Building Fund		-	-	-	-	-	-
Others (specify)		-	-	-	-	-	-
Notes to Accounts		-	-	-	-	-	-

*S.O. Accounts*  
S.O Accounts

*A.O.*  
A.O.

*Kobila*  
Bursar

*Principal*  
Principal

*Chairman*  
Chairman

As per our separate report of even date attached

For VAAZ & Associates  
FRN - 023428N



CA. Vaibhav Aggarwal (Partner)  
Membership No. 514348  
1/6794, Gali Lahorian, East Rohtas Nagar,  
Shahdara, Delhi-110032

Date: - 10-11-2022  
Place: - New Delhi

UDIN : 22514348 BCTXL0 1598

Schedule 01 (General Fund)

Particulars		As at 31-03-2021	As at 31-03-2020
Capital Fund		(1,668)	(1,668)
<b>Building Fund Account</b>			
Donation	288,123		288,123
Atma am Trust Contribution	590,729		590,729
UGC Grant for Science Block	434,500		434,500
UGC Grant for Bldg. and Library	778,266		778,266
Government Grant	43,500		43,500
		2,135,118	2,135,118
<b>Total</b>		<b>2,133,450</b>	<b>2,133,450</b>

Schedule 02 (Fixed Assets)

Tangible Assets

Particulars	Previous year 31-03-2020	Addition during year	Total	Dep.	Net Balance 31-03-2021
Land	87,000	-	87,000	-	87,000
Building	1,197,376	-	1,197,376	-	1,197,376
Boundary Wall	220,641	-	220,641	-	220,641
Science Block	419,981	-	419,981	-	419,981
Electric Fittings	91,016	-	91,016	-	91,016
Sanitary Fittings	94,508	-	94,508	-	94,508
Furniture & Fittings	21,253	-	21,253	-	21,253
<b>Total</b>	<b>2,131,775</b>	<b>-</b>	<b>2,131,775</b>	<b>-</b>	<b>2,131,775</b>

Schedule 03 (Current Assets)

Bank Balances		As at 31-03-2021	As at 31-03-2020
PNB	-	-	-
Security with DESU	1,675	1,675	1,675
<b>Total</b>		<b>1,675</b>	<b>1,675</b>

*Sonie Mangal*  
*Kokila*  
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## Schedule 21

1. ARSD College is an educational institution established in the year 1968 by Sanatan Dharma Sabha, a society registered under Society Registration Act 1860. It imparts education to the Students at Graduate and Post Graduate level and has been centre of IGNOU studies and LLB studies.
2. ARSD College is claiming exemption under Section 10 (23C) (iiiab) of the Income Tax Act, 1961 as the college is substantially financed by the Government. As per the provisions, the college is not required to get its accounts audited under the provisions of Income Tax Act 1961.
3. Books of Accounts have been prepared on the Cash basis.
4. No depreciation has been charged on fixed assets during the year.
5. Fixed assets are recorded at historical cost and purchases have been recorded at Purchase Cost.
6. The financial statements have been prepared in accordance with the GAAP. It requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to Contingent Liabilities as at the date of the financial statements and reported amounts of Income and expenses during the period.
7. Interest on Investments and saving bank account has been recognised as and when received and accrued interest on investment has been booked.
8. Cash and cash equivalents comprise of the cash balance and deposits with bank.
9. The Annual accounts require the approval of the Governing Body.
10. Interest on Provident Fund has been calculated @7.10% (yearly) has been accrued on Employee Subscription and Employer Contribution.
11. Balances of inter unit heads in corresponding financial statements are subject to reconciliation.
12. Scholarships received under Student Societies Accounts have been given to the students on the fulfilment of predefined terms and conditions.
13. No Provision has been made for Retirement Benefits. These are paid as and when become due.

Sonia Dange

Vijay

Kobika

Shamant

(Signature)



**Atma Ram Sanatan Dharma College**  
**(University of Delhi), Dhaula Kuan, New Delhi-110021**  
**FORM G.F.R. 19-A**  
**(See Government of India's decision (1) below rule 150)**  
**Audited Utilisation Certificate for the year 2020-2021**  
**Grant in Aid**

S.NO.	Letter No.	Amount
	Detailed attached as Annexure -I	
	Total	44,63,81,754.00

Certified that out of Rs.44,63,81,754.00 of grant-in-aid sanctioned during the year 2020-2021 in favour of **Atma Ram Sanatan Dharma College** vide Department letter number(s) given in the margin, a sum of Rs. 1,84,02,314.00 collected as fees/receipts and Rs. 19,13,35,685.00 on account of unspent balance of the previous year (all four figures) totalling to Rs. 65,61,19,753.00 a sum of

Rs. 58,35,53,061.00 has been utilised for the purpose for which it was sanctioned, and the balance of Rs. 7,25,66,692.00 remained unutilized at the end of the year and will be adjusted towards the grant-in-aid payable during the next year 2021-22.

2. Certified that I have satisfied myself that the conditions on which the Grant-in-Aid was sanctioned have duly fulfilled/ are being fulfilled and that I have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned.

**Kind of Checks Exercised:**

1. Purchases have been made in accordance with the procedure laid down in G.F.R./ University of Delhi.
2. Salary has been disbursed according to sanctioned strength.
3. Employees have drawn salary from one source only.

For VAAZ & Associates

FRN - 023428N

CA Vaibhav Aggarwal (Partner)

Membership No. 514348

1/6794, Gali Lahorian, East Rohtas Nagar

Shahdara, Delhi - 110032

Date : 10-11-2022

Place : New Delhi

UDIN - 22514348 BCTxRR1109

**Atma Ram Sanatan Dharma College**  
**Dhaura Kuan, New Delhi -110021**

**Annexure-1**

**Details of Grant Received from UGC during**  
**F.Y.2020-21**

<b>MG A/c</b>		
<b>S.No.</b>	<b>Date</b>	<b>Amount</b>
1	06.04.2020	180,000
2	06.04.2020	120,000
3	06.04.2020	2,700,000
4	06.04.2020	2,510,000
5	05.06.2020	13,175,000
6	12.06.2020	2,550,000
7	15.06.2020	12,375,000
8	15.06.2020	6,188,000
9	15.06.2020	1,275,000
10	01.07.2020	63,937,000
11	05.09.2020	63,938,000
12	30.09.2020	3000000
13	01.10.2020	6,188,000
14	01.10.2020	12,374,000
15	05.10.2020	6,188,000
16	05.10.2020	31,968,000
17	12.10.2020	1,500,000
18	12.10.2020	3,094,000
19	12.10.2020	15,500,000
20	19.11.2020	13175000
21	19.11.2020	2550000
22	19.11.2020	1275000
23	25.11.2020	31968000
24	25.11.2020	6188000
25	03.12.2020	3094000
26	24.12.2020	41250000
27	29.12.2020	17000000
28	11.01.2021	354,000
29	18.01.2021	41250000
30	27.01.2021	17000000
31	08.02.2021	30000
32	10.02.2021	41250000
33	18.02.2021	17000000
34	12.03.2021	6000000
35	12.03.2021	15000000
36	15.03.2021	32607000
37	26.03.2021	35000000
<b>Total</b>		<b>570,751,000</b>

Note: Rs. 1,80,000/- received on 21.07.2020 shown in CNIR Grant.

Total Amount	570,751,000
Less: balance lapsed on 31.03.2021	124,369,246
<b>Net Amount</b>	<b>446,381,754</b>