



AUDITOR'S REPORT

The Chairman/Principal

Sant Haridas College of Higher Education (B.ED/BBA)

Opp Air Force Station, Bani Camp

Najafgarh, Delhi-43.

We have audited the attached Balance Sheet of M/s **Sant Haridas College of Higher Education (B.ED and BBA)**, as at 31 March 2024 and also the income & expenditure account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Institute management. Our responsibility is to express an opinion on the financial statements based on our audit.

We 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 of material misstatement. An audit includes examination, on a test basis, evidence supporting the amount and disclosures in 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

Subject to significant accounting policies and notes to accounts attached, we further report as under:

1. Further to our comments in the above, we report that: -

- 1) We have obtained all the information and explanation, which, to the best of our knowledge and belief were necessary for the purpose of the Audit.
- 2) The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of account.
- 3) In our opinion proper books of account has been kept by the Institute.
- 4) In our opinion and to the best of our information and according to explanation given to us, the said accounts give a true and fair view.



- (i) In the case of the Balance Sheet of the state of the above named assessee' as at 31.03.2024 and
- (ii) In the case of the Income and Expenditure A/c, of the Income or Loss of the above named assessee for the year accounting year ended on that date.
- (iii) Payments has been made in cash for expenses which improved as per last audited year but have to be minimize.
- (iv) The payment of ESIC/EPF is paid through consultant account.

For ANKIT THAKUR & ASSOCIATES

Chartered Accountants

FRN No.037069N


(CA. ANKIT KUMAR THAKUR)

ACA (Proprietor)

M. No. 558200

UDIN- 24558200BKGJVS9288



Date:- 22/09/2024

Place: New Delhi

SANT HARI DASS COLLEGE OF HIGHER EDUCATION (B.ED & BBA)

**INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDING 31ST MARCH 2024**

	Sch No.	CURRENT YEAR Amount(Rs.)	PREVIOUS YEAR Amount(Rs.)
<u>INCOME</u>			
Fees	1	15,372,834	17,901,000
Bank Interest		24,056	14,474
Interest On FDR		172,790	191,640
Practice Exam fee		75,650	116,100
<u>EXPENSES</u>			
Administrative & General Expenses	4	1,128,788	1,685,338
Payment & Provision of Employees	2	11,650,808	15,419,254
Other Operation Expenses	3	2,386,609	2,029,182
<u>Surplus/Deficit before Depreciation & Interest</u>		479,125	(910,560)
Depreciation	5	715,177	617,780
Interest		87,780	84,543
<u>Surplus/Deficit after Depreciation & Interest</u>		(323,832)	(1,612,883)
Surplus/Deficit for the year		(323,832)	(1,612,883)

For Ankit Thakur & Associates
Chartered Accountants

For Sant Haridass College of Higher Education (B.ED & BBA)

CA Ankit Thakur

Proprietor

M.No-558200

FRN No-037069N

UDIN:- 24558200BKGJVS9288



Chairman

Kamta
Secretary

SANT HARI DASS COLLEGE OF HIGHER EDUCATION (B.E.D, B.B.A,)

BALANCE SHEET AS AT 31ST MARCH 2024

<u>LIABILITIES</u>	Sch No.	Amount(Rs.) As on 31/3/2024	Amount(Rs.) As on 31/3/2023
CAPITAL ACCOUNT		500,000.00	500,000.00
RESERVES & SURPLUS		-	-
LOANS			
Loan Funds	6	18,703,763.87	19,542,340.80
CURRENT LIABILITIES & PROVISIONS			
Current Liabilities	7	2,931,301.00	4,278,641.00
Provisions			
		<u>22,135,064.87</u>	<u>24,320,981.80</u>
<u>ASSETS</u>			
FIXED ASSETS	5	4,176,559.26	4,786,106.70
INVESTMENTS		3,384,645.50	3,522,528.15
CURRENT ASSETS & LOAN AND ADVANCES			
Current Assets	8	942,082.93	2,704,401.13
Income & Expenditure Account		13,631,777.18	13,307,945.82
		<u>22,135,064.87</u>	<u>24,320,981.80</u>
		(0.00)	

For Ankit Thakur & Associates
Chartered Accountants

CA Ankit Thakur
Proprietor
M.No-558200
FRN No-037069N
UDIN:- 24558200BKGJVS9288



For Sant Haridass College of Higher Education (B.ED & BBA,)

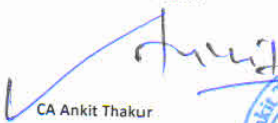
Chairman

Kanda
Secretary

SANT HARI DASS COLLEGE OF HIGHER EDUCATION (B.ED & BBA)			
RECEIPT & PAYMENT ACCOUNT			
FOR THE YEAR ENDING 31ST MARCH 2024			
Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balances	147,401.13	Loans (Liability)	615,684.00
Cash in Hand	102,906.00	HDFC - Bus Loan	615,684.00
Bank of Maharashtra	44,495.13	Current Liabilities	13,737,215.00
Current Liabilities	3,326,000.00	Sundry Creditors	354,690.00
Alumni fund	146,000.00	Expenses Payable	12,793,879.00
University Share (BBA)	780,000.00	Security Payable	305,000.00
UNIVERSITY SHARE BBA (2ND YR)	880,000.00	ESI & EPF Payable	101,880.00
University Share (B.Ed)	1,520,000.00	Tds PAYABLE	166,766.00
Current Assets	2,435,000.00	University Share (BBA)	15,000.00
Sundry Debtors	2,435,000.00	Fixed Assets	61,000.00
Loans & Advances	1,037,354.00	Laptop	61,000.00
Exam Conducting Exp (Reimbursement)	1,037,354.00	Loans & Advances	995,400.00
Direct Incomes	12,452,834.00	Exam Conducting Exp (Reimbursement)	995,400.00
Trasport fee received	236,934.00	Direct Expenses	25,869.00
TUITION FEE	12,215,900.00	Staff Welfare	25,869.00
Indirect Incomes	99,706.00	Indirect Expenses	3,298,770.20
Interest Received-SB	24,056.00	Administrative & General Expense	961,543.30
Practical Exam Fee Rvd (B/ed & BBA)	75,650.00	Other Operating Expenses	2,337,226.90
Indirect Expenses	35,680.00	Closing Balances	
Practical Exam Expenses	35,680.00	Cash in Hand	42,497.00
		Bank of Maharashtra	757,539.93
Total	19,533,975.13	Total	19,533,975.13

For Ankit Thakur & Associates

Chartered Accountants


CA Ankit Thakur

Proprietor

M.No-558200

FRN No-037069N

UDIN:- 24558200BKGJVS9288



For Sant Haridass College of Higher Education (B.ED & BBA,)

Chairman


Secretary

SANT HARI DASS COLLEGE OF HIGHER EDUCATION (B.ED & BBA)

Schedule 1
FEE & RECEIPTS

	CURRENT YEAR	PREVIOUS YEAR
	31-03-2024	31-03-2023
Tuition Fee	15,135,900.00	17,507,000.00
Activity Fee	-	394,000.00
Transport fee	236,934.00	-
Total	15,372,834.00	17,901,000.00

Schedule 2
Payment & Provision for Employee

	CURRENT YEAR	PREVIOUS YEAR
Salary	11,574,395.00	15,039,102.00
Employer Contribution-EPF/ ESIC	50,544.00	50,544.00
Extra Duty and Overtime	-	150,000.00
Staff Welfare	25,869.00	179,608.00
Total	11,650,808.00	15,419,254.00

Schedule 3
Other Operating Expenses

Affiliation Fee	120,000.00	120,000.00
Affiliation Continuation Fee	187,500.00	187,500.00
Art & Craft	68,992.00	107,260.00
Books & Periodicals	10,145.00	25,245.00
Building Repair And Maintenance Exp	-	50,000.00
Bus And Car Repair And Maintenance	37,562.00	89,590.00
Cultural Expenses	33,910.00	49,195.00
Education- ERP Softwares	47,652.00	-
Electricity Expenses	204,700.00	277,470.00
Faculty Development Prg	110,000.00	-
Function & Festival Expenses	-	177,855.00
Inspection Charges	451,662.00	-
Internet Charges	28,320.00	27,140.00
Lecture Fee	5,000.00	12,500.00
Library Journal Exp	30,324.00	25,325.00
Medical Expense	7,962.00	17,739.00
Membership Fee	13,570.00	13,570.00
Practical Exam Exp. (B.Ed & BBA)	61,730.00	116,100.00
Printer On Rent	15,000.00	15,000.00
Prize/Medals & Rewards	9,990.00	23,191.00
Psychological Session	-	24,000.00
Recharge Exp (Other)	4,868.00	290.00
Scholarship And Concession	70,000.00	70,000.00
Seminar Expenses	73,152.00	173,070.00
Student Welfare	27,889.00	197,898.00
Teaching Practice	44,000.00	86,750.00
University Fee	657,640.90	41,012.00
Workshop Expenses	65,040.00	101,482.00
Total	2,386,608.90	2,029,182.00

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Schedule 4

Administrative & General Expense

	CURRENT YEAR	PREVIOUS YEAR
Advertisement Exp	19,095.00	29,148.00
Audit Fee	20,000.00	20,000.00
Bank Charges And Commission	5,333.60	2,662.00
Computer Expenses	91,724.00	244,500.00
Conveyance Expenses	8,134.00	5,070.00
Epf/Esi Processing Charges	6,000.00	6,000.00
Generator Service Chrg.	9,690.00	48,915.00
Insurance Exp.	32,000.00	110,639.00
Insurance Exp - Oriental Ins.	-	5,026.00
Interest on TDS	4,998.00	-
Iso Certification Charge	-	42,000.00
Lift Repair And Maintenance	9,050.00	38,000.00
Miscellaneous Expenses	500.70	2,000.00
Office Repair & Maintenance Expenses	64,443.00	155,000.00
Petrol, Diesel And Gas Exp	189,302.00	199,701.00
Postage & Telegraph	765.00	2,338.00
Printing And Stationery	104,627.00	191,210.00
Property Tax	415,093.00	306,068.00
Registration Cost	-	63,450.00
Repair & Maintenance -Machinery	63,800.00	58,750.00
Sanitary And Hygiene Exp.	20,511.00	26,075.00
Software Charges	-	6,000.00
Telephone Expenses	482.00	1,315.00
Vehicle Running & Maint. Exp.	40,241.00	65,106.00
Water Expenses	6,059.00	19,635.00
Website Development Charges	16,940.00	36,730.00
Total	1,128,788.30	1,685,338.00

Schedule 6

Secured Loan

HDFC Bank Bus Loan

Unsecured Loan

Sant Haridas Society

Manager's Loan

Total

	CURRENT YEAR	CURRENT YEAR
	1,381,603.72	1,909,508.00
	15,765,192.15	16,075,864.80
	1,556,968.00	1,556,968.00
Total	18,703,763.87	19,542,340.80

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Schedule 7**Current Liabilities & Provision****Provisions**

	CURRENT YEAR	PREVIOUS YEAR
Audit Fee Payable	20,000.00	20,000.00
Salary Payable- Non Teaching staff	754,002.00	732,864.00
Salary Payable- Teaching staff	1,350,796.00	2,743,767.00
Security fee (BBA)	185,000.00	240,000.00
Security Fee (B.ED)	95,000.00	345,000.00
Alumni Funds	146,000.00	-
University Share (BBA)	245,000.00	-
TDS Payable	127,013.00	166,766.00
EPF/ ESIC payable	8,490.00	8,490.00
Bookman	-	8,184.00
Delnet- Developing Liv Network	-	13,570.00
Total	2,931,301.00	4,278,641.00

Schedule 8**Current Assets****Loan & Advance**

	CURRENT YEAR	PREVIOUS YEAR
Fee From University-Receiveable (BBA)	-	920,000.00
Fee From University-Receiveable (B.ED)	122,000.00	1,637,000.00
Exam Conducting Exp. (Reimbursement)	20,046.00	-

Cash and Bank Balances

	CURRENT YEAR	PREVIOUS YEAR
Bank of Maharashtra	757,539.93	44,495.13
Cash In Hand	42,497.00	102,906.00
Total	942,082.93	2,704,401.13

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Schedule 5
Fixed Assets

ASSETS	Rate Of Depreciation	WDV As On 04-01-2023	Addition During the Year	Sold During The Year	WDV As On 31-03-2024	Depreciation For The Year	WDV AS ON 31-03-2024
Air Conditioner	15.00%	46,748	26,500	-	73,248	10,987	62,261
Bio Matrix Attendance Machine	15.00%	3,393	-	-	3,393	509	2,884
Building	5.00%	647,061	-	-	647,061	32,353	614,708
Camera & DVD	15.00%	55,436	-	-	55,436	8,315	47,121
Car	15.00%	75,024	-	-	75,024	11,254	63,770
Computer System	40.00%	58,929	-	-	58,929	23,571	35,357
Computer Software	40.00%	48,480	-	-	48,480	19,392	29,088
Fan	15.00%	41,290	-	-	41,290	6,193	35,096
Fire Safety Equipment	15.00%	4,119	-	-	4,119	618	3,501
Furniture & Fixture	10.00%	439,121	-	-	439,121	43,912	395,209
Generator	15.00%	4,316	-	-	4,316	647	3,669
Inverter	15.00%	19,795	-	-	19,795	2,969	16,826
Laptop	40.00%	343	61,000	-	61,343	24,537	36,806
LED Panel	15.00%	6,163	-	-	6,163	925	5,239
LED TV	15.00%	17,413	-	-	17,413	2,612	14,801
Library Book	60.00%	39,410	18,129	-	57,539	34,523	23,016
LIFT	15.00%	261,647	-	-	261,647	39,246	222,401
Musical Instruments	15.00%	1,756	-	-	1,756	263	1,493
Photo State Machine	15.00%	13,271	-	-	13,271	1,991	11,280
Printer	15.00%	46,117	-	-	46,117	6,918	39,199
Projector	15.00%	4,904	-	-	4,904	736	4,168
R.O. Water Filter	15.00%	3,027	-	-	3,027	454	2,573
Starbus-CNG	15.00%	2,025,750	-	-	2,025,750	303,863	1,721,888
Science Equipment	15.00%	4,102	-	-	4,102	615	3,487
Solar Enerty System	15.00%	566,655	-	-	566,655	84,998	481,657
Sports Items	15.00%	4,242	-	-	4,242	636	3,605
TATA Bus	15.00%	312,180	-	-	312,180	46,827	265,353
Teaching aid	15.00%	7,857	-	-	7,857	1,179	6,679
UPS	15.00%	6,389	-	-	6,389	958	5,431
Water Cooler	15.00%	19,629	-	-	19,629	2,944	16,686
Water Dispenser	15.00%	1,541	-	-	1,541	231	1,309.77
Total		4,786,107	105,629	-	4,891,736	715,177	4,176,559

For Sant Haridass College of Higher Education (B.ED & BBA)

Chairman

Kamla
Secretary

